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March 18, 2022

**VIA E-File**

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street  
Harrisburg, PA 17210-3265

**Re: Columbia Gas of Pennsylvania, Inc. Supplement No. 337  
to Tariff Gas Pa. P.U.C. No. 9.  
Docket No. R-2022-3031211**

Secretary Chiavetta:

Enclosed for filing on behalf of Columbia Gas of Pennsylvania, Inc. (“Columbia”) is Supplement No. 337 to Tariff Gas Pa. P.U.C. No. 9 (“Supplement No. 337”), submitted pursuant to 66 Pa.C.S. § 1308, along with all supporting exhibits, standard data responses, and testimony required to be submitted in conjunction with a tariff change seeking a general rate increase. Supplement No. 337, issued March 18, 2022, to be effective May 17, 2022, changes Columbia’s base distribution rates, and removes, revises, and adds various tariff provisions, and is submitted in compliance with the Pennsylvania Public Utility Commission’s (“Commission”) regulations.

Columbia’s filing reflects an overall revenue increase of approximately \$82.2 million per year. The filing also includes a request for approval of a Revenue Normalization Adjustment mechanism to stabilize utility revenue regardless of changes in actual customer usage, as well as a request for approval of a residential energy efficiency program, with the associated program costs to be recovered through an energy efficiency rider charged to residential customers. Pursuant to the proposed rates in Columbia’s filing notice, which includes the most recently effective gas cost rates, the total bill for a residential customer who purchases 70 therms of gas from

Columbia per month, would increase from \$123.24 to \$135.67 per month, or by 10.09 percent, inclusive of the energy efficiency rider rate. The total bill for a small commercial customer using 150 therms of gas purchased from Columbia per month would increase from \$205.73 to \$223.51, or by 8.64 percent. Rates for a small industrial customer using 1,316 therms of gas from Columbia per month would increase from \$1,476.21 to \$1,586.33 per month, or by 7.46 percent.

The filing consists of nineteen volumes, and is organized as follows:

***Standard Filing  
Requirements***

Exhibits 1 – 3  
Exhibit 4  
Exhibits 5 – 12  
Exhibit 13  
Exhibit 14 – 17  
Exhibits 101 – 108  
Exhibits 109 – 117  
Exhibits 400 – 403  
Exhibits 404 – 414  
Testimony

***Book***

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***Standard Data Requests***

GASCOS – all  
GASROR - all  
GASRR - all

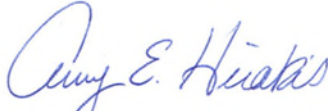
Vol. 11 of 19  
Vols. 12-15 of 19  
Vols. 16-19 of 19

Columbia has provided public notice of this filing and the overall rate increase information in accordance with Section 53.45(b)(4) of the Commission's regulations. Additionally, parties to the Company's most recent rate case have been served with a copy of this filing in accordance with the attached Certificate of Service. Columbia will provide hard copies of the filing upon request.



Please direct any inquiry with regard to this filing to either the undersigned, or to the Company's outside counsel, Michael W. Hassell, Post & Schell PC, 17 North Second Street, 12<sup>th</sup> Floor, Harrisburg, PA 17101-1601, (717) 612-6029.

Respectfully Submitted,



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Enclosures

cc: Chairman Gladys M. Brown Dutrieuille  
Vice Chairman John F. Coleman, Jr.  
Commissioner Ralph V. Yanora  
Office of Special Assistants  
Office of Administrative Law Judge  
Bureau of Technical Utility Services  
Certificate of Service

## CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing have been served upon the following persons, in the manner indicated, in accordance with the requirements of § 1.54 (relating to service by a participant).

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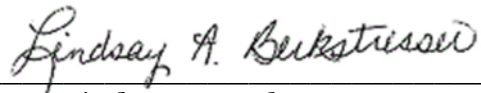
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Date: March 18, 2022



Lindsay A. Berkstresser

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).

Response: See Exhibit 1, Schedule 1, Pages 3 & 4.

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: See attached Pages 3 and 4 for a comparative balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2020 and November 30, 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
BALANCE SHEET

Account No.	<u>Assets and Other Debits</u>	<u>November 30, 2021</u>	<u>November 30, 2020</u> \$
	<u>UTILITY PLANT</u>		
101	Utility Plant	3,143,816,245	2,879,952,820
105	Gas Plant Held for Future Use	41,227	41,227
106	Completed Construction not Classified - Gas	139,853,589	142,173,174
107	Construction Work in Progress - Gas	103,631,256	46,888,433
108	Accumulated Provision for Depreciation of Gas Plant in Service	(553,991,093)	(514,442,220)
111	Accumulated Provision for Depreciation of Other Gas Plant	(32,099,286)	(30,238,348)
117	Gas Stored Underground - Non-Current	895,339	895,339
117	Accumulated Provision Gas Lost - Underground Storage	(163,467)	(163,467)
	NET UTILITY PLANT	2,801,983,812	2,525,106,959
	<u>OTHER PROPERTY AND INVESTMENTS</u>		
121	Non-Utility Property	8,346	8,346
	TOTAL OTHER PROPERTY AND INVESTMENTS	8,346	8,346
	<u>CURRENT AND ACCRUED ASSETS</u>		
131	Cash	1,800,967	1,844,813
135	Working Funds	2,550	2,550
136	Temporary Cash Investments	-	-
141	Notes Receivable	-	-
142	Customer Accounts Receivable	-	-
143	Other Accounts Receivable	253,000	253,000
144	Accumulated Provision for Uncollectible Accounts	0	0
145	Receivables From Associated Companies	86,516,838	73,263,719
146	Receivables From Associated Companies	74,465	179,338
154	Plant Materials and Supplies	1,315,943	1,181,787
155	Merchandise	843	-
164	Gas Stored Underground	72,970,484	42,207,427
165	Prepayments	6,667,675	5,462,363
171	Interest and Dividends Receivable	-	-
173	Accrued Utility Revenue	-	-
174	Miscellaneous Current and Accrued Assets	3,685,392	1,955,668
175	Derivative Instruments - Current	-	-
182	Other Regulatory Assets - Current	1,700,666	4,271,642
	TOTAL CURRENT AND ACCRUED ASSETS	174,988,821	130,622,306
	<u>DEFERRED DEBITS</u>		
123	Investment in Subsidiary	21,061,532	20,715,048
128	Other Special Funds	17,192,445	5,767,982
134	Special Deposits and Funds	-	-
143	Long Term Accounts Receivable	-	-
146	Long Term I/C Receivable	-	-
171	Interest and Dividends Receivable	-	-
175	Derivative Instruments - Non-Current	-	-
182	Other Regulatory Assets - Non-Current	222,372,536	272,440,840
183	Preliminary Survey and Investigation Charges	9,471,828	6,809,205
184	Clearing Accounts	163,242	57,194
186	Miscellaneous Deferred Debits	3,800,423	3,978,651
190	Accumulated Deferred Income Taxes	114,146,238	119,226,959
191	Unrecovered Purchase Gas Costs	27,023,874	1,241,437
	TOTAL DEFERRED DEBITS	415,232,119	430,237,317
	TOTAL ASSETS AND OTHER DEBITS	3,392,213,098	3,085,974,928

COLUMBIA GAS OF PENNSYLVANIA, INC.  
BALANCE SHEET

Account No.	<u>Liabilities and Other Credits</u>	<u>November 30, 2021</u> \$	<u>November 30, 2020</u> \$
	<u>PROPRIETY CAPITAL</u>		
201	Common Stock Issued	45,127,800	45,127,800
211	Additional Paid In Capital	167,889,827	107,889,827
216	Earned Surplus	1,054,552,366	949,168,495
	TOTAL PROPRIETY CAPITAL	1,267,569,993	1,102,186,122
	<u>LONG TERM DEBT</u>		
223	Advances From Associated Companies	985,515,000	895,515,000
224	Other Long Term Debt	-	-
	TOTAL LONG TERM DEBT	985,515,000	895,515,000
	<u>CURRENT AND ACCRUED LIABILITIES</u>		
231	Notes Payable	-	-
232	Accounts Payable	57,037,564	38,705,352
233	Notes Payable to Associated Companies	-	-
234	Payables to Associated Companies	209,425,928	162,472,025
235	Customer Deposits	3,870,887	3,500,935
236	Taxes Accrued	19,294,694	13,612,884
237	Interest Accrued	331,404	281,884
238	Dividends Declared	-	-
241	Tax Collections Payable	274,993	140,868
242	Miscellaneous Current and Accrued Liabilities	86,959,140	68,020,812
242	Rate Refunds	39,715	144,649
243	Obligations Under Capital Leases - Current	2,685,763	3,086,179
244	Price Risk Liability - Current	-	-
245	Derivative Inst Liab Hedges - Current	-	-
254	Current Regulatory Liabilities	-	-
	TOTAL CURRENT AND ACCRUED LIABILITIES	379,920,089	289,965,587
	<u>DEFERRED CREDITS</u>		
252	Customer Advances for Construction	3,048,275	3,843,732
253	Other Deferred Credits	6,659,906	6,946,448
254	Regulatory Liabilities - Long Term	209,224,812	222,396,189
255	Accumulated Deferred Investment Tax Credit	1,008,071	1,267,615
	TOTAL DEFERRED CREDITS	219,941,064	234,453,984
	<u>OTHER NON-CURRENT LIABILITIES</u>		
227	Obligations Under Capital Leases Non-Current	23,301,667	25,287,515
228	Injuries and Damages Reserve	177,898	106,380
228	Pension and Post Retirement Benefits	340,089	352,601
228	Other Long-term Liability Vacation Banked	1,986,544	2,082,934
228	NC Payroll Taxes Cares Act	1,461,435	2,490,911
234	Long-term I/C Payable	-	-
236	Long-term Taxes Payable	-	-
237	Long-term Interest Payable	-	-
244	Price Risk Liability - Non-Current	-	-
	TOTAL OTHER NON-CURRENT LIABILITIES	27,267,632	30,320,341
	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
282	Liberalized Depreciation	506,162,668	526,478,786
283	Other	5,836,653	7,055,109
	TOTAL ACCUMULATED DEFERRED INCOME TAXES	511,999,321	533,533,895
	TOTAL LIABILITIES AND OTHER CREDITS	3,392,213,098	3,085,974,928

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:

There are no major changes in the operating or financial condition of Columbia Gas of Pennsylvania.

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: Please see table below.

Columbia Gas of Pennsylvania, Inc.				
Monthly Cash Balances December 2019 Through November 2021				
		Account 134		Account 136
		Special	Account 135	Temporary
Month	Account 131	Deposits	Working	Cash
Year	<u>Cash</u>	<u>and Funds</u>	<u>Funds</u>	<u>Investments</u>
	\$	\$	\$	\$
Dec-19	2,099,205	0	2,550	0
Jan-20	2,041,018	0	2,550	0
Feb-20	2,294,930	0	2,550	0
Mar-20	1,752,172	0	2,550	511,818
Apr-20	1,086,894	0	2,550	375,955
May-20	1,135,529	0	2,550	317,962
Jun-20	940,850	0	2,550	229,469
Jul-20	837,712	0	2,550	0
Aug-20	862,595	0	2,550	0
Sep-20	683,842	0	2,550	0
Oct-20	956,135	0	2,550	0
Nov-20	1,844,813	0	2,550	0
Dec-20	1,846,824	0	2,550	0
Jan-21	2,741,680	0	2,550	0
Feb-21	3,258,634	0	2,550	0
Mar-21	3,009,039	0	2,550	48,691
Apr-21	2,459,060	0	2,550	340,872
May-21	2,238,029	0	2,550	285,434
Jun-21	1,777,297	0	2,550	175,717
Jul-21	1,953,647	0	2,550	0
Aug-21	1,068,337	0	2,550	0
Sept-21	1,038,576	0	2,550	0
Oct-21	1,268,036	0	2,550	0
Nov-21	1,800,967	0	2,550	0



COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 II. RATE OF RETURN

A. ALL UTILITIES

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 BALANCE SHEET AND OPERATING STATEMENT**  
**C. GAS UTILITIES ONLY**

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

Response:

Please see table below for "Current Gas Storage" balances. There are no notes specifically financing such storage.

	164/242		
Month	Beginning	Activity	Gas
<u>Year</u>	<u>Balance</u>	<u>164</u>	<u>Inventories</u>
	\$	\$	\$
Dec-20	42,207,427	(7,675,929)	34,531,498
Jan-21	34,531,498	(9,154,787)	25,376,711
Feb-21	25,376,711	(10,077,163)	15,299,548
Mar-21	15,299,548	(4,456,349)	10,843,199
Apr-21	10,843,199	4,992,556	15,835,755
May-21	15,835,755	10,524,719	26,360,474
Jun-21	26,360,474	8,877,971	35,238,445
Jul-21	35,238,445	12,528,352	47,766,797
Aug-21	47,766,797	8,445,808	56,212,605
Sep-21	56,212,605	11,658,453	67,871,058
Oct-21	67,871,058	9,074,640	76,945,697
Nov-21	76,945,697	(3,975,214)	72,970,484

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

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

Response: Major items of other physical property and investments in affiliated companies for Columbia Gas of Pennsylvania, Inc. at November 30, 2021, are detailed below:

<u>Description</u>	<u>Balance</u>
	\$
Account 101 - Gas Plant In Service	3,112,715,080
Account 101 – Property Under Capital Lease	31,101,165
Account 106 - Completed Construction Not Classified - Gas	139,853,589
Account 107 - Construction Work In Progress - Gas	103,631,256
Account 117 - Gas Stored Underground - Non-Current	731,872
Account 123 - Investment in Subsidiary	21,061,532

The Investment in Subsidiary amount relates to Columbia Gas of Pennsylvania Receivable Corporation (CGPRC). On February 25, 2010, the Pennsylvania Public Utility Commission approved, in Docket No. G-2009-2143275, a Columbia Gas of Pennsylvania filing requesting approval to establish a sale of receivable program through CGPRC.

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:

The amounts and purpose of Special Cash Accounts are as follows:

<u>Description</u>	<u>Balance</u>
	\$
<u>Account 132 - Interest and Special Deposits</u>	0
<u>Account 135 - Working Funds</u> The account includes working funds for operating expenses of a petty cash nature	2,550
<u>Account 136 - Temporary Cash Investments</u>	0

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

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 balance sheet.

Response:

Balances as of November 30, 2021:

<u>Description</u>	<u>Balance</u>
	\$
Account 141 - Notes Receivable	0
Account 143 - Other Accounts Receivable	
Off System Sales Revenue	253,543
A/R - Sold	(7,046,579)
Income Tax Refunds - State	253,000
Miscellaneous Receivables	6,066,827
Home Energy Assistance Program	876,598
Transportation Customers	(2,341,196)
Purchase of Receivables	2,190,808
Total Account 143	<u>253,000</u>
Account 145 - Accounts Receivable from Associated Companies	
Notes Receivable (1)	86,516,838

- (1) This note receivable is with Columbia Gas of Pennsylvania Receivable Corporation, a wholly owned subsidiary established as part of the sale of AR program, approved by the Pennsylvania Public Utility Commission in Docket No. G-2009-2143275.

Balances as of November 30, 2021:

<u>Description</u>	<u>Balance</u>
	\$
Account 146 - Accounts Receivable from Associated Companies	
A/R Sold to Columbia Gas of Pennsylvania Receivables Corporation	(314,745)
Columbia Gas of Kentucky, Inc.	2,278
Columbia Gas of Ohio, Inc.	130,842
Columbia Gas of Maryland, Inc.	(48,050)
Columbia Gas of Virginia, Inc.	(80,596)
NiSource Corporate Services	184,560
NiSource Inc.	(519)
NiSource Charitable Foundation	1,750
Columbia Gas of Pennsylvania, Inc. Receivables	<u>198,945</u>
Total Account 146	<u>74,465</u>
 Total Accounts Receivable	 <u><u>86,844,303</u></u>

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

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: Please see tables below.

Accumulated Provision for Uncollectible Accounts (Account 144)  
Accruals, Write-offs & Recoveries for the Twelve Months Ended  
December 2019, 2020, 2021<sup>1</sup>

			Beginning						Ending	
<u>Line</u>	<u>Date</u>		<u>Balance</u>		<u>Accrual</u>		<u>Charge-offs</u>		<u>Recoveries</u>	<u>Balance</u>
			\$		\$		\$		\$	\$
1	2019		2,292,294		5,277,945		9,246,695		3,326,631	1,650,174
2	2020		1,650,174		11,694,071		4,332,510		1,449,718	10,461,453
3	2021		10,461,453		7,005,031		12,485,409		3,053,152	8,034,227

Columbia Gas of Pennsylvania, Inc. (CPA) charges off accounts receivable in excess of 120 days outstanding from the initial billing date (calendar days). Therefore, the December Provision for Uncollectible Accounts needs to reflect the portion of receivables recorded for September through December that will not be collected. The net-charge offs for the twelve month ended period (TME) December, divided by the TME August revenues, provides the most recent experience factor. This experience factor is multiplied by the September through December revenues to provide the needed balance of the provision for uncollectible account.

CPA utilizes residential customer class accounts receivable information for the experience factor calculation. A study of historical data concluded that using only residential information provided a consistent experience factor. Using commercial and industrial information in the calculation caused aberrations among the years and was determined not to be a good indicator of the future.

<sup>1</sup> Variations in amounts for 2020 and 2021 as compared to prior years are caused mainly by extended moratoriums for shut-offs as a result of COVID-19. See *Emergency Order*, Docket No. M-2020-3019244 (issued March 13, 2020). The moratorium on shut-offs ended on March 31, 2021.



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

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

Response:

Account 165 - Prepayments

<u>Description</u>	Balances as of November 30, <u>2021</u> \$
<u>Insurance</u> Represents the unamortized portion of insurance premiums, which are amortized to expense over the term of the contract.	3,770,360
<u>Payroll</u>	1,327,345
<u>Taxes</u>	1,392,309
<u>Other</u>	<u>177,660</u>
Total Prepayments	<u><u>6,667,675</u></u>

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 the balance sheet.

Response:

<u>Description</u>	<u>Balances as of</u> <u>November 30, 2021</u> \$
<u>Account 154 - Plant Material and Operating Supplies</u>	
Cost of materials purchased primarily for use in the utility business.	1,315,943
<u>Account 164 - Gas Stored Underground</u>	
Represents the value of gas inventories in storage.	72,970,484
<u>Account 165 – Prepayments for Taxes, Insurance &amp; Other</u>	6,667,675
<u>Account 174 - Miscellaneous Current Assets</u>	
Property Tax Accrual	22,569
Exchange Gas Receivable - The value of GTS Banks owed to the Company	3,662,823
Total Account 174 - Miscellaneous Current Assets	3,685,392
<u>Account 182 - Other Regulatory Assets – Current</u>	
OPEB - Unamortized transition obligation	90,313
Deferred Pension Expense	844,977
DSIC Billed & Unbilled	54,089
Interest on Undercollection	258,883
USP Rider, Interest, Recoveries, Billed & Unbilled	(8,802,750)
Transfers to Liabilities	9,151,837
Other	103,317
Total Account 182 - Other Regulatory Assets - Current	1,700,666

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

8. Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to affect or will at a later date affect 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 the 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:

See attached pages for detail on deferred accounts maintained by Columbia Gas of Pennsylvania, Inc.

The deferred asset accounts are maintained by the following sub-accounts:

<u>Account 123 - Investment in Subsidiary</u>	
Common Stock/APIC, Undistributed Retained Earnings	21,061,532
<u>Account 128 - Other Special Finds</u>	
<u>Deferred Charges - OPEB</u>	
The sub-account is used to record the transitional adjustment and to accumulate the incremental costs for post- retirement benefits other than pensions (i.e. medical and life insurance) accrued for employees while providing active service.	17,192,445
<u>Account 146 - Long Term I/C Receivable</u>	
This sub-account is used to record the long term receivable for OPEB costs.	74,465

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

Account 182 - Other Regulatory Assets – Non-Current (See Exh. 1, Sch. 11 for Current Regulatory Assets)

Environmental Expenditures 6,975,382

OPEB - SFAS 106

This sub-account records long term portion. 52,683

SFAS 158 OPEB and Pension

This sub-account records long term portion. 16,123,347

Retirement Income Plan Expense – OCI 5,105,071

This sub-account records pension costs. As of 1994, the Commission required pay-as-you-go treatment for SFAS 87 costs, but allowed deferral of pension costs (i.e. accruals required under SFAS 87) in excess of cash contributions.

Regulatory Effects of Adopting SFAS 96

This sub-account records deferred income taxes for all book/tax timing differences at the current income tax rate. 186,359,177

Deferred Depreciation – Capital Lease 3,588,676

Deferred Uncollectible Expense Relating to COVID-19

This sub-account is used to defer incremental uncollectible expenses resulting from the compliance with the *Emergency Order* issued on March 13, 2020, which prohibited utilities from terminating service during pendency of the of the *Emergency Proclamation* relating to the COVID-19 Pandemic, Docket No. M-2020-3019775.

4,168,200

Total Account 182 - Other Regulatory Assets – Non-Current (See Exh. 1, Sch. 11 for Current Regulatory Assets)

222,372,536

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

Account 183 - Preliminary Survey and Investigation Charges

This account is used to record expenditures for preliminary survey plans, investigations, etc., for the purpose of determining the feasibility of utility projects under consideration. The Expenditures are either expensed or capitalized according to the final decision. 9,471,828

Account 184 - Clearing Accounts 163,242

Account 186 - Miscellaneous Deferred Debits

Maintenance & Jobbing Work In Progress

This sub-account is used to record Expenditures which will be billed to others outside the Company. 750,317

Customer Advance (Deposit) Post 12/31/99

This sub-account is used to record customer advances. 3,050,106

Account 190 - Accumulated Deferred Income Tax

This account is used to record deferred income tax related to income reported for accounting purposes but which has been deferred for tax purposes until subsequent years. Included in this balance are deferred income taxes associated with unbilled revenue, gas purchase cost, and SFAS regulated liabilities - federal and state. 114,146,238

Account 191 - Unrecovered Purchased Gas Costs

This account is used to record the over/undercollection of purchased gas costs and the amortization of such costs as included in approved Gas Cost Rates. 27,023,874

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

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

Response:

Accounts payable to associated companies contain interest, taxes, labor, and materials and supplies. Significant items and amounts are noted below.

Account 234 - Accounts Payable to Associated Companies	
	Balance As Of
	November 30, 2021
	\$
NiSource Inc. - Promissory Note Interest	23,209,794
NiSource Inc. - Money Pool Advances	170,859,977
NiSource Inc. – Money Pool Interest	18,673
NiSource Corporate Services Co.	15,365,155
Columbia Gas of Kentucky, Inc.	(3,923)
Columbia Gas of Ohio, Inc.	(101,910)
Columbia Gas of Maryland, Inc.	52,206
Columbia Gas of Virginia, Inc.	(485)
Northern Indiana Public Svc Co	26,441
<b>Total Account 234 – Accounts Payable to Associated Companies</b>	<b>209,425,928</b>

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:

Account 253 - Other Deferred Credits

The other deferred credit accounts are maintained by the following sub-accounts:

<u>Description</u>	<u>Balances as of</u> <u>Nov. 30, 2021</u> \$
<u>Environmental Expenditures</u> This sub-account accumulates the long-term cost of remediation work for both York and Bellefonte Manufactured Gas Plant sites. The balance in this account is reduced as amounts are transferred to the short-term liability (Account 242).	6,659,906
Total Account 253 - Other Deferred Credits	<u><u>6,659,906</u></u>

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

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

Response:

Account 228.2 Accumulated Provisions for Injuries and Damages  
Balance as of November 30, 2021:

Reserve for Injuries and Damages	\$ <u>177,898</u>
Total Account 228.2	\$ 177,898

Reserve for Injuries and Damages:

This amount represents the reserve for third party injuries and damages. This reserve is evaluated on a quarterly basis and includes specifically identified accruals for known, probable future expenses, as determined by the Corporate Insurance Department. At the time the accrual is determined, operating expense is charged and operating reserve (Account 228) is credited with the dollar value of the estimated exposure. As each claim or case is resolved, the costs are charged directly to the operating reserve account.

The Company uses a 5 year average of cash paid for injuries and damages for budgeting purposes and as a basis for its claim in this case.



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

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

Response:

The following are significant reserves or groups of reserves, recorded on the balance sheet as of November 30, 2021:

<u>Description</u>	<u>Balance</u> \$
<u>Insurance:</u>	
Account 24207500 Accrued Liability - Insurance	1,668,779
<u>Environmental:</u>	
Account 25303020 Environmental Expenditures	6,659,906
<u>Payroll Reserves:</u>	
Account 24200070 Accrued Liability - Severance	208,329
Account 24203200 Accrued Vacation – Prior Year	2,617,735
Account 24203201 Accrued Vacation – Current Year	4,334,916
Account 22830010 Banked Vacation	1,986,544
Account 22840030 Non-Current Payroll Taxes Cares Act	1,461,435
Capital Lease Obligation, Account 227 – Non-Current	23,301,667
Capital Lease Obligation, Account 243 - Current	2,685,763

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

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

Response: Please see table below.

<u>Description</u>	<u>Twelve Months Ended December 31</u>			<u>11 Months</u> <u>Ended</u>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>11/30/2021</u>
	\$	\$	\$	\$
Balance Beginning of Year	682,583,017	788,379,729	885,402,389	971,987,436
Credit: Balance Transferred From Income	<u>105,796,712</u>	<u>97,022,660</u>	<u>86,585,047</u>	<u>82,564,931</u>
Retained Earnings - Sub-total	788,379,729	885,402,389	971,987,436	1,054,552,367
Retained Earnings Adjustment	0	0	0	0
Cash Dividends	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Balance End of Year	<u><u>788,379,729</u></u>	<u><u>885,402,389</u></u>	<u><u>971,987,436</u></u>	<u><u>1,054,552,367</u></u>

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:

- a. Please see Exhibit 1, Schedule 18, Page 3 of 5.
- b. Please see Exhibit 1, Schedule 18, Page 4 of 5.

Account 191 – ACA Deferred (Unrecovered Fuel Cost) represents the deferral of gas cost over/under collection for each October through September 1307(f) Period. For additional detail regarding the change in Account 191 and journal entries being made to this account, please see Exhibit 1, Schedule 18, Page 5 of 5.

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

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

Response: Refer to Exhibit No. 1, Schedule 18, Page 5 of 5, for details of entries for Deferred Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2021 and 2020, on pages 3 and 4 of 5, respectively.

Columbia Gas of Pennsylvania, Inc.  
Unrecovered Purchased Gas Costs

As of November 30, 2021 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u> \$
Account 19100100 (ACA Deferred)	19,679,813
Account 19100200 (ACA Deferred/Demand)	19,538,684
Account 19100300 (Storage Interest)	0
Account 19100400 (End-User Banks)	5,612,496
Account 19100600 (Transporter Exchange)	(464,504)
Account 19100800 (Unbilled Revenues)	(20,241,969)
Account 19100900 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u><u>27,023,874</u></u>

Columbia Gas of Pennsylvania, Inc.  
Unrecovered Purchased Gas Costs

As of November 30, 2020 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u> \$
Account 19100100 (ACA Deferred)	(3,787,879)
Account 19100200 (ACA Deferred/Demand)	9,533,206
Account 19100300 (Storage Interest)	0
Account 19100400 (End-User Banks)	1,729,125
Account 19100600 (Transporter Exchange)	196,236
Account 19100800 (Unbilled Revenues)	(9,328,606)
Account 19100900 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u><u>1,241,437</u></u>

Columbia Gas of Pennsylvania, Inc.  
Summary of Change in Account 191 by Activity  
For the Twelve Months Ended November 30, 2021

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	(8 = sum of 1 thru 7)							
Month	Account 19100100	Account 19100200	Account 19100300	Account 19100400	Account 19100600	Account 19100800	Account 19100900	Total
December	2,991,504	(1,863,446)	-	1,015,735	(14,828)	(7,572,822)	-	(5,443,857)
January	1,573,277	(8,764,351)	-	355,744	(252,651)	143,049	-	(6,944,932)
February	2,216,994	(11,124,625)	-	426,526	(343,221)	2,112,593	-	(6,711,733)
March	(1,810,330)	(3,234,296)	-	(809,149)	(516,883)	6,405,189	-	34,532
April	3,381,208	(1,138,616)	-	(596,278)	223,908	2,873,796	-	4,744,018
May	(4,234,452)	2,034,150	-	237,656	729,593	1,979,489	-	746,436
June	(246,308)	4,530,260	-	285,104	203,759	1,952,684	-	6,725,499
July	523,893	5,659,489	-	690,709	(71,394)	(9,789)	-	6,792,908
August	1,605,231	5,874,385	-	423,864	(232,552)	(132,253)	-	7,538,676
September	2,397,094	5,764,407	-	667,276	(450,096)	(1,354,281)	-	7,024,400
October	4,900,572	8,371,572	-	1,203,675	(292,033)	(3,320,451)	-	10,863,335
November	10,169,010	3,896,550	-	(17,491)	355,656	(13,990,569)	-	413,157
<b>Total by Activity</b>	<b>23,467,691</b>	<b>10,005,478</b>	<b>-</b>	<b>3,883,371</b>	<b>(660,740)</b>	<b>(10,913,363)</b>	<b>-</b>	<b>25,782,437</b>

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

32. Provide a schedule showing the calculation of any deferred fuel costs shown in Account 174. Also, explain the accounting, with supporting detail, for any associated income taxes.

Response:

The Company does not reflect deferred gas costs in Account 174. See Exhibit No. 1, Schedule 18, pages 3 and 5, for deferred fuel costs at November 30, 2021.

Account 174 does include accrued receivables for transporter imbalances. The receivable reflects a value for gas not yet delivered by the transporter to Columbia.



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 2 Schedule 3 outlines the operating income statement for the twelve months ended November 30, 2021.

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 3, p. 9 sets forth the operating revenues for the 12 month period ended November 30, 2021.

Exhibit 4, p.1 sets for the operating expenses for the 12 month period ended November 30, 2021.

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) Proforma 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) Proforma Present Rates  
(iii) Proposed Rates

Response:

a. Operating Income Claims

Proforma Test Year Present Rates November 30, 2021	\$206,171,913
Future Test Year Present Rates November 30, 2022	\$199,168,905
Fully Projected Future Test Year Present Rates December 31, 2023	\$181,346,267
Proposed Rates December 31, 2023	\$239,030,237

b. Rate of Return

Proforma Test Year Present Rates November 30, 2021	8.93%
Future Test Year Present Rates November 30, 2022	7.63%
Fully Projected Future Test Year Present Rates December 31, 2023	6.13%
Proposed Rates December 31, 2023	8.08%

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 Federal

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

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

Listing  
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: Refer to Exhibit 2, Schedule 3, Page 3 for the Income Statement at present and proposed rates for the twelve months ended November 30, 2021.

Refer to Exhibit 2, Schedule 4 for the Income Statement per books at November 30, 2021.

Columbia Gas of Pennsylvania, Inc.  
Statement of Income at Present and Proposed Rates  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Reference</u> (1)	<u>Per Books</u> (2) \$	<u>Adjustments @ Present Rates</u> (3) \$	<u>Pro Forma Test Year @ Present Rates</u> (4=2+3) \$	<u>Adjustments @ Proposed Rates</u> (5) \$	<u>Pro Forma Test Year at @ Proposed Rates</u> (6=4+5) \$
1	Operation Revenues						
2	Base Rate Revenues (Incl. Transportation)	Exhibit 3	448,348,019	73,932,616	522,280,635	(26,825,376)	495,455,259
3	Fuel Revenues	Exhibit 3	169,945,749	56,235,898	226,181,647	-	226,181,647
4	Rider USP	Exhibit 3	27,633,359	13,597,763	41,231,122	-	41,231,122
5	Gas Procurement Charge	Exhibit 3	1,057,905	(625,294)	432,611	-	432,611
6	Merchant Function Charge	Exhibit 3	785,026	718,622	1,503,648	-	1,503,648
7	Rider CC	Exhibit 3	46,478	(461)	46,017	-	46,017
8	Pipeline Penalty Refund	Exhibit 3	0	0	-	-	-
9	Off System Sales Revenue	Exhibit 3	4,328,883	(4,328,883)	-	-	-
10	Late Payment Fees	Exhibit 3	451,085	440,342	891,427	-	891,427
11	Other Operating Revenues (Excl. Transportation)	Exhibit 3	108,496	0	108,496	-	108,496
12	Total Operating Revenues		652,705,000	139,970,603	792,675,603	(26,825,376)	765,850,228
13	Operating Revenue Deductions						
14	Gas Supply Expense	Exhibit 3	169,945,749	56,235,898	226,181,647	-	226,181,647
15	Off System Sales Expense	Exhibit 3	4,328,883	(4,328,883)	-	-	-
16	Gas Used in Company Operations	Exhibit 4	(595,855)	595,855	-	-	-
17	Operating and Maintenance Expense	Exhibit 4	207,141,559	10,825,423	217,966,981	(336,397)	217,630,584
18	Depreciation and Amortization	Exhibit 5	82,004,532	3,651,083	85,655,615	-	85,655,615
19	Net Salvage Amortized	Exhibit 5	4,860,731	(131,437)	4,729,294	-	4,729,294
20	Taxes Other Than Income Taxes	Exhibit 6	3,699,459	(147,752)	3,551,707	-	3,551,707
21	Total Operating Revenue Deductions		471,385,059	66,700,186	538,085,245	(336,397)	537,748,848
22	Operating Income Before Income Taxes		181,319,942	73,270,417	254,590,359	(26,488,979)	228,101,380
23	Income Taxes	Exhibit 7	30,244,426	18,433,564	48,677,990	(6,817,007)	41,860,983
24	Investment Tax Credit	Exhibit 7	(259,544)	-	(259,544)	-	(259,544)
25	Operating Income		151,335,060	54,836,853	206,171,913	(19,671,972)	186,499,941
26	Rate Base	Exhibit 8	2,474,085,788	(165,918,204)	2,308,167,584		2,308,167,584
27	% Rate of Return Earned on Rate Base		6.12%		8.93%		8.08%

Columbia Gas of Pennsylvania, Inc.  
Calculation of Proforma Interest Expense @ Present and Proposed Rates  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Pro Forma</u> (1) \$
1	Rate Base	2,308,167,584
2	Weighted Cost of Short &	
3	Long Term Debt	<u>1.990%</u>
4	Interest Expense	45,932,535

**Columbia Gas of Pennsylvania, Inc.**  
**Rate of Return on Rate Base**  
**Twelve Months Ended November 30, 2021**

Line No.	Description	Amount
		(1)
		\$
1	Proforma Rate Base at Present Rates	2,308,167,584
2	Return on Rate Base	8.08%
3	Total Requirement	186,499,941
4	Less: Net Operating Income at Present Rates	<u>206,171,913</u>
5	Net Required	(19,671,972)
6	Revenue Conversion Factor	<u>1.36363433</u>
7	Gross Revenue Requirement	(26,825,376)
8	Revenue Conversion Factor:	
9	Operating Revenue	1.00000000
10	Less: Uncollectible	0.01254026
11	Income Before State Taxes	0.98745975
12	State Income Tax Effect Tax Rate	0.05993998
13	Less: State Income Tax	0.05918832
14	Income Before Federal Taxes	0.92827143
15	Less: Federal Tax @ 21%	<u>0.19493700</u>
16	Adjusted Operating Income	0.73333443
17	Revenue Conversion Factor	1.36363433

**Columbia Gas of Pennsylvania, Inc.**  
**Additional Revenue Requirement Adjustments**  
**Twelve Months Ended November 30, 2021**

Line No.	Description	Reference	Amount
			(1)
			\$
1	Additional Revenue Requirement		(26,825,376)
2	Operating & Maintenance Expense		
3	Uncollectible Accounts Expense	Ln 1 x Uncollectible Rate	(336,397)
4	Income Before State Income Tax	Ln 1 - Ln 3	(26,488,979)
5	State Income Taxes		
6	Line 4 Times Effect Tax Rate	Exh 7, Pg 20, Col 2 - Exh 7, Pg, 20, Col 1	(1,587,749)
7	Income Before Federal Income Tax	Ln 4 - Ln 6	(24,901,230)
8	Federal Income Taxes	Ln 7 x 21%	(5,229,258)
9	Operating Income	Ln 7 - Ln 8	(19,671,972)



**Columbia Gas of Pennsylvania, Inc.**  
**Income Statement - Per Books**  
**Twelve Months Ended November 30, 2021**

	Amount
	\$
<u>Operating Revenue</u>	
Gas Service Revenue	488,257,800
Other Operating Revenue	164,447,200
Total Operating Revenue	652,705,000
<u>Operating Revenue Deductions</u>	
Operating & Maintenance Expenses	380,820,337
Depreciation and Amortization Expense	86,865,263
Taxes Other Than Income Taxes	3,699,459
Total Operating Revenue Deductions	471,385,059
<u>Operating Income Before Taxes</u>	181,319,942
Income Taxes, Utility Operating Income	19,377,493
Provision For Deferred Income Taxes, Ut Opr Income	39,922,992
Prov. For Def Income Taxes - Credit, Ut Opr Income	(29,056,059)
Investment Tax Credit	(259,544)
Utility Operating Income	151,335,060
<u>Other Income</u>	
Interest Income	(36,736)
Allowance for Funds Used During Construction	1,335,479
Earnings of Subsidiary	346,484
Miscellaneous	(2,861,832.74)
Total Other Income	(1,216,606)
<u>Other Income Deductions</u>	
Donations	215,513
Expenditures for Civic, Political and Related Activities	0
Miscellaneous	1,235,337.11
Total Other Income Deductions	1,450,850
<u>Taxes Applicable to Other Income and Deductions</u>	(1,051,844)
<u>Interest Charges</u>	
Amortized of Loss on Reacquired Debt	0
Interest on Debt to Associated Companies	44,335,921
Other Interest Expense	544,493
Interest - Borrowed Funds During Construction	(544,837)
Total Interest Charges	44,335,576
Net Income	105,383,871

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 twelve 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 Pages 2 through 8 of this Exhibit for the Comparative Operating Statement of Columbia Gas of Pennsylvania, Inc. for the Twelve Months Ended November 30, 2020 and Twelve Months Ended November 30, 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES  
TWELVE MONTHS ENDED NOVEMBER 30, 2020 AND NOVEMBER 30, 2021

Acct No.	<u>Description</u>	<u>Twelve Months Ended</u>		<u>Increase/ (Decrease)</u>
		<u>November 30, 2020</u>	<u>November 30, 2021</u>	
		\$	\$	\$
	<u>SALES OF GAS</u>			
480	Residential	358,638,695	405,800,926	47,162,231
481	Commercial	67,784,890	80,936,512	13,151,621
481	Industrial	1,392,877	1,520,362	127,485
481	Other	-	-	-
		427,816,462	488,257,800	60,441,338
	<u>TOTAL GAS SERVICE REVENUE</u>			
	<u>OTHER OPERATING REVENUE</u>			
487	Forfeited Discounts	502,806	451,085	(51,721)
488	Miscellaneous Service Revenue	(4,774)	98,441	103,215
489	Transportation of Gas	124,223,682	143,515,184	19,291,501
493	Rent from Gas Department Revenue	-	-	-
495	Other Gas Department Revenue	(210,798)	20,382,491	20,593,289
		124,510,916	164,447,200	39,936,284
	<u>TOTAL OTHER OPERATING REVENUE</u>			
	<u>TOTAL OPERATING REVENUE</u>	552,327,378	652,705,000	100,377,622

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES  
TWELVE MONTHS ENDED NOVEMBER 30, 2020 AND NOVEMBER 30, 2021

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2019</u> \$	<u>November 30, 2020</u> \$	
	<u>GAS PURCHASE EXPENSES</u>			
717	Liquified Petroleum Gas Expenses	12,265	0	(12,265)
801	Field Line Purchases	185,158	328,887	143,729
803	Transmission Line Purchases	107,809,294	212,859,056	105,049,762
804	City Gate Purchases	8,903,774	14,595,043	5,691,270
805	Other Gas Purchases	749,451	(25,874,349)	(26,623,800)
806	Exchange of Gas	(1,687,094)	3,130,111	4,817,204
807	Purchased Gas Expenses	1,168,185	1,394,155	225,970
808	Gas withdrawn from Storage	17,011,982	(30,764,769)	(47,776,751)
812	Gas Used for Company Buildings	(369,008)	(595,855)	(226,847)
813	Exchange Fees	-	-	-
	<b>TOTAL GAS PURCHASE EXPENSES</b>	<b>133,784,007</b>	<b>175,072,280</b>	<b>41,288,273</b>
	<u>UNDERGROUND STORAGE EXPENSES</u>			
816	Wells Expense	-	-	-
817	Pipeline Expenses	-	-	-
818	Compressor Station Expenses	10,410	9,603	(807)
820	Measuring and Regulating Station Expenses	56,922	-	(56,922)
821	Purification-Dehydration Expenses	-	-	-
823	Gas Losses	1,579	1,712	134
825	Storage Well Realties	5,364	5,805	441
832	Wells	-	-	-
834	Compressor Station Equipment	-	-	-
836	Purification-Dehydration Equipment	-	-	-
845	LNG Fuel	(9,530)	-	9,530
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>64,745</b>	<b>17,120</b>	<b>(47,625)</b>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES  
TWELVE MONTHS ENDED NOVEMBER 30, 2020 AND NOVEMBER 30, 2021

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2020</u>	<u>November 30, 2021</u>	
		\$	\$	
	<u>DISTRIBUTION EXPENSES - OPERATION</u>			
548	Other Power - Operations	-	12	12
557	Other Power Supply - Oper	-	246	246
588	Distribution Exp - Oper - Elec	-	1,425	1,425
850	Op Superv_Eng-Gas Trans	11,945	-	(11,945)
852	Communication System Exp Scada	1,224	-	(1,224)
857	Measuring_Regulating Stn Exp	107	-	(107)
870	Supervision and Engineering	7,446,410	8,646,601	1,200,191
871	Distribution Load Dispatching	270,800	362,913	92,113
874	Mains and Services Expenses	19,521,483	22,403,428	2,881,945
875	Measuring and Regulating Station Expenses - General	833,099	801,184	(31,914)
876	Measuring and Regulating Station Expenses - Industrial	343,001	346,859	3,859
878	Meters and House Regulators Expense	2,083,627	1,857,774	(225,854)
879	Customer Installations Expense	6,535,310	6,380,850	(154,460)
880	Other Expenses	3,931,639	3,930,042	(1,597)
881	Rents	24,287	(11,941)	(36,229)
	TOTAL DISTRIBUTION EXPENSES - OPERATION	41,002,931	44,719,393	3,716,462
	<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>			
592	Distribution Exp - Maint-Elec	-	996	996
863	Maint-Mains	120	-	(120)
885	Supervision and Engineering	153,738	158,618	4,880
886	Structures and Improvements	63,965	26,255	(37,710)
887	Mains	15,146,214	15,128,965	(17,249)
889	Measuring and Regulating Station Expenses - General	1,111,434	1,285,785	174,351
890	Measuring and Regulating Station Expenses - Industrial	149,670	157,818	8,147
892	Services	2,861,643	5,720,931	2,859,288
893	Meters and House Regulators	982,494	537,054	(445,440)
894	Other Equipment	1,317,465	1,305,329	(12,137)
	TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	21,786,744	24,321,751	2,535,007
	TOTAL DISTRIBUTION EXPENSES	62,789,675	69,041,143	6,251,468
	<u>CUSTOMER ACCOUNTS EXPENSES</u>			
901	Supervision	-	868	868
902	Meter Reading Expenses	636,863	673,680	36,817
903	Customer Records and Collections Expenses	6,737,988	7,581,465	843,477
904	Uncollectible Accounts	23,790,757	28,796,992	5,006,235
905	Miscellaneous Customer Accounts expenses	2,908	3,032	124
	TOTAL CUSTOMER ACCOUNTS EXPENSES	31,168,516	37,056,036	5,887,520

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES  
TWELVE MONTHS ENDED NOVEMBER 30, 2020 AND NOVEMBER 30, 2021

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2020</u> \$	<u>November 30, 2021</u> \$	
<u>CUSTOMER SERVICE AND INFORMATIONAL EXP.</u>				
907	Supervision	-	-	-
908	Customer Assistance	3,549,631	4,269,470	719,840
909	Informational / Instructional Advertising	317,827	159,653	(158,174)
910	Miscellaneous Customer Service and Information	1,448,044	1,285,216	(162,827)
	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXP.	5,315,501	5,714,339	398,838
<u>SALES EXPENSE</u>				
911	Supervision	23,239	-	(23,239)
912	Demonstration	340,972	7,299	(333,673)
913	Advertising	11,749	149,653	137,903
916	Miscellaneous	-	265	265
	TOTAL SALES EXPENSE	375,960	157,216	(218,744)
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>				
920	Administrative and General Salaries	24,030,872	28,684,664	4,653,792
921	Office Supplies and Expenses	4,549,775	5,674,201	1,124,426
922	Administrative Expenses Transferred - Credit	-	-	-
923	Outside Services Employed	22,996,091	27,546,583	4,550,492
924	Property Insurance	210,977	186,402	(24,575)
925	Injuries and Damages	6,148,910	6,617,994	469,083
926	Employee Pensions and Benefits	12,571,082	12,214,669	(356,413)
928	Regulatory Commission Expenses	2,591,039	2,211,343	(379,696)
930	Miscellaneous General	884,142	1,165,486	281,344
931	Rent - General	4,941,661	5,024,045	82,384
932	Maintenance General Plant	3,377,720	4,436,815	1,059,095
935	Maint General Plant Electric	530	-	(530)
	TOTAL ADMINISTRATIVE AND GENERAL	82,302,799	93,762,201	11,459,402
	TOTAL OPERATION AND MAINTENANCE	315,801,203	380,820,337	65,019,133
403-405	Depreciation	78,439,117	86,865,263	8,426,146
408	Taxes Other Than Income Taxes	3,362,482	3,699,459	336,977
	Deductions Before Federal and State Income Taxes	397,602,802	471,385,059	73,782,256
	Net Utility Operating Income Before Income Taxes	154,724,576	181,319,942	26,595,366
409	Income Taxes: Federal	12,202,358	15,167,852	2,965,494
409	Income Taxes: State	1,805,660	4,209,641	2,403,981
410	Provision for Deferred Income Taxes - Federal	23,835,042	24,763,687	928,645
410	Provision for Deferred Income Taxes - State	29,456,744	15,159,305	(14,297,439)
411	Provision for Deferred Income Taxes - Credit	(44,002,229)	(29,315,603)	14,686,626
	Total Income Taxes	23,297,575	29,984,882	6,687,307
	Net Utility Operating Income	131,427,001	151,335,060	19,908,059

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES  
TWELVE MONTHS ENDED NOVEMBER 30, 2020 AND NOVEMBER 30, 2021

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 480 - RESIDENTIAL SALES	The increase is primarily due to increased billing rates from the rate case and increased gas cost rates for the 12 months ended November 2021.	47,162,231
	The Universal Service Plan ("USP") also had increased rates for the 12 months ended November 2021.	
ACCOUNT 481.1 - COMMERCIAL SALES	The increase is primarily due to increased billing rates from the rate case and increased gas cost rates for the 12 months ended November 2021.	13,151,621
ACCOUNT 481.2 INDUSTRIAL SALES	The increase is primarily due to increased billing rates from the rate case and increased gas cost rates for the 12 months ended November 2021.	127,485
ACCOUNT 481.3 OTHER	No change.	-
ACCOUNT 487 FORFEITED DISCOUNTS	The decrease in penalty revenue is due to fewer late charges charged to transportation customers for the 12 months ended November 2021.	(51,721)
ACCOUNT 488 MISCELLANEOUS SERVICE REVENUE	The increase is due to increased miscellaneous revenue primarily from increased reconnect fees for the 12 months ended November 2021.	103,215
ACCOUNT 489 - TRANSPORTATION OF GAS	The increase is primarily due to increased billing rates from the rate case and increased demand gas cost rates for the 12 months ended November 2021.	19,291,501
ACCOUNT 493 RENT FROM GAS DEPARTMENT REVENUE	No change.	-
ACCOUNT 495 - OTHER GAS DEPARTMENT REVENUE	The increase is primarily due to increased unbilled revenue and increased off system sales.	20,593,289
TOTAL OPERATING REVENUE	Exh 2, Sch 5, Page 2	<u>100,377,622</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES  
TWELVE MONTHS ENDED NOVEMBER 30, 2020 AND NOVEMBER 30, 2021

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
GAS PURCHASED EXPENSES	The increase is primarily due to an increase in purchased gas recovery rates for the 12 months ended November 30, 2021.	41,288,273
UNDERGROUND STORAGE EXPENSES	The decrease is primarily due to decreased labor for measuring and regulating station expenses.	(47,625)
DISTRIBUTION - OPERATION EXPENSES	The increase is primarily due to increase in civil engineering labor for Supervision and Engineering, and Right of Way clearing, line locates, paving, and training for Mains and Services.	3,716,462
DISTRIBUTION - MAINTENANCE EXPENSES	The increase is primarily related to riser maintenance/repair, and maintenance and repair of service lines, partially offset by decrease in meter installation/repair.	2,535,007
CUSTOMER ACCOUNTS EXPENSE	The increase is primarily related to an increase in the Universal Service Plan ("USP") rates.  Customer collection expense also increased for the 12 months ended November 2021.	5,887,520
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	The increase is primarily due to an increase in the Universal Service Plan ("USP") rate for the 12 months ended November 2020, partially offset by decreased pipeline safety advertising, and customer service labor.	398,838
SALES EXPENSE	The decrease is primarily due to decreased Service Corporation charges for demonstration, partially offset by increased Service Corporation advertising charges.	(218,744)
ADMINISTRATIVE AND GENERAL EXPENSES	The increase is primarily related to an increases in corporate incentive and profit sharing, unbilled USP expense, corporate services general plant maintenance, consulting and legal services. The increase is partially offset by a decrease in severance charges.	11,459,402
TOTAL OPERATION AND MAINTENANCE	Exh 2, Sch 5, Page 5	<hr/> <u>65,019,133</u>



COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES  
TWELVE MONTHS ENDED NOVEMBER 30, 2020 AND NOVEMBER 30, 2021

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 403 DEPRECIATION EXPENSES	The increase is primarily due to the incremental increase in capital plant.	8,426,146
ACCOUNT 408.1 TAXES OTHER THAN INCOME TAXES	The increase is primarily related to incentive payroll taxes, which follows increased incentive compensation for the 12 months ended November, 2021.	336,977
ACCOUNT 409.1 FEDERAL AND STATE INCOME TAXES	The increase is primarily due to an increase in income before taxes and an increase in book vs. tax timing differences for property and gas inventory.	5,369,475
ACCOUNT 410.1 PROVISION FOR DEFERRED INCOME TAXES	The decrease is primarily due to book vs. tax timing differences for property, gas inventory and the excess deferred tax liability.	(13,368,794)
ACCOUNT 411.1 PROVISION FOR DEFERRED INCOME TAXES - CREDIT	The increase is primarily due to book vs. tax timing differences for property, gas inventory and the excess deferred tax liability.	14,686,626
Net Utility Operating Income	Exh 2, Sch 5, Pg 5	<hr/> <u>19,908,059</u>

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 does not have 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:

Columbia Gas of Pennsylvania's business does not extend into different states or jurisdictions.

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:

Accounting Entries for November 30, 2021:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	17300000	59,092,226
Unbilled Revenue	495xxxxx	(46,454,972)
Unbilled Revenue-Transportation	4893xxxx	(12,637,254)
 Gas Purchased Cost Related To Unbilled Revenue	 80510000	 20,241,969
Unrecovered Purchased Gas Costs	19100800	(20,241,969)

Accounting Entries for November 30, 2020:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	17300000	39,481,442
Unbilled Revenue	495xxxxx	(30,411,420)
Unbilled Revenue-Transportation	4893xxxx	(9,070,022)
 Gas Purchased Cost Related To Unbilled Revenue	 80510000	 9,328,606
Unrecovered Purchased Gas Costs	19100800	(9,328,606)

Note: The above accounting entries are reversed the following month and new entries are established to record the accrued revenue for the current month. For ratemaking, accrued revenues are eliminated. Revenue has been restated on an "as billed" basis.

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 utility segment, such as a water or electric segment.

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: The total number of customers served by the utility as of November 30, 2021 was 440,408.

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

Response: See Exhibit No. 103.

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

Response: See Exhibit No. 103.

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 the filing.

Response: Columbia Gas of Pennsylvania has used a historic test year in this rate filing of November 30, 2021. On Exhibit No. 3 page 9, the operating revenues as booked are shown at November 30, 2021.

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

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

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 twelve months November 30, 2021, projected to an annual basis see Exhibit No. 3, pages 6-8.

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

Response: See Exhibit No. 103.

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 twelve months ended November 30, 2021, projected to an annual basis see Exhibit No. 3, pages 6-8.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 III E

4. Provide detailed calculations substantiating the adjustment 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. 3, Schedule Nos. 2 and 3.

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

Response: See Exhibit No. 3, page 9.

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 (1¼%) 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 test year, at the level of operations as of the end of the test year.

Response: See Exhibit No. 3, Page 10.

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. 3, Schedule Nos. 1 through 10.

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

Response: See Exhibit No. 3, Schedule Nos. 1 through 10.

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.

[The schedule should also show number of customers and unit of sales (Mcf), and should provide number of customers by service classification at beginning and end of test year.]

Response: See Exhibit No. 3, Schedule Nos. 1 through 10.



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. 3.

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. 3, pages 6-8.

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. 3 Schedule No. 1 summaries.

**Columbia Gas of Pennsylvania, Inc.**  
**Comparison of Revenues at Current and Proposed Rates**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
Page 6 of 10  
Witness: J. Siegler

Line No.	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 3, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 3, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 3, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 3, Sch 10)</i>
1	<b><u>Sales Service</u></b>					
2	<b>Rate Schedule RSS - Residential Sales Service</b>					
3	Residential Sales Service	3,975,058	26,819,744.0	474,561,486	(15,296,999)	459,264,487
4	<b>Rate Schedule CAP - Residential Sales Service CAP</b>					
5	Residential Distributed Generation Sales Service	292,178	2,613,442.6	41,235,731	2,858,981	44,094,712
6	<b>Rate Schedule SGSS - Small General Sales Service (&lt; 64,400 Therms Annually)</b>					
7	Small General Sales Service	308,918	7,863,384.5	98,706,818	(4,910,939)	93,795,879
8	<b>Rate Schedule NSS - Negotiated Sales Service</b>					
9	540,000 - 1,074,000 Therms	12	70,149.0	547,460	(17,537)	529,923
10	<b>Rate Schedule LGSS - Large General Sales Service</b>					
11	Large General Sales Service	1,000	987,593.8	9,873,680	(649,669)	9,224,011
12	<b>Tariff Sales Summary by Rate Class</b>					
13	Total Residential Sales Service	4,267,236	29,433,186.6	515,797,217	(12,438,018)	503,359,199
14	Total Small General Sales Service	308,918	7,863,384.5	98,706,818	(4,910,939)	93,795,879
15	Total Negotiated Sales Service	12	70,149.0	547,460	(17,537)	529,923
16	Total Large General Sales Service	<u>1,000</u>	<u>987,593.8</u>	<u>9,873,680</u>	<u>(649,669)</u>	<u>9,224,011</u>
17	Total Tariff Sales	4,577,166	38,354,313.9	624,925,175	(18,016,163)	606,909,012

**Columbia Gas of Pennsylvania, Inc.**  
**Comparison of Revenues at Current and Proposed Rates**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
Page 7 of 10  
Witness: J. Siegler

Line No.	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 3, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 3, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 3, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 3, Sch 10)</i>
1	<b><u>Distribution Service</u></b>					
2	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>					
3	Residential Distribution Service	651,519	4,770,144.4	65,584,521	(3,062,233)	62,522,288
4	<b>Rate Schedule SCD - Small Commercial Distribution (Choice)</b>					
5	Small Commercial Distribution Service	107,940	2,965,613.7	25,912,550	(1,836,643)	24,075,907
6	<b>Rate Schedule SGDS - Small General Distribution Service</b>					
7	Small General Distribution Service	28,312	3,597,753.4	21,595,650	(1,962,951)	19,632,699
8	<b>Rate Schedule SDS - Small Distribution Service</b>					
9	Small Distribution Service	4,560	6,136,578.8	26,121,306	(3,933,613)	22,187,693
10	<b>Rate Schedule LDS - Large Distribution Service</b>					
11	Large Distribution Service	865	10,808,609.8	22,731,901	(3,034,277)	19,697,624
12	<b>Rate Schedule MLDS - Main Line Distribution Service - Class I</b>					
13	Main Line Distribution Service Class I	36	635,284.6	84,578	0	84,578
14	<b>Rate Schedule MLDS - Main Line Distribution Service - Class II</b>					
15	Main Line Distribution Service Class II	50	1,692,856.0	845,251	(338)	844,913
16	<b>Rate Schedule Flexible Rate and Negotiated Contract Services</b>					
17	Flex and Negotiated Contract Services	275	11,683,807.2	3,874,748	(5,283)	3,869,465
18	<b>Distribution Service Summary by Rate Class</b>					
19	Total Residential Distribution Service	651,519	4,770,144.4	65,584,521	(3,062,233)	62,522,288
20	Total Small General Distribution Service (SCD, SGDS)	136,252	6,563,367	47,508,200	(3,799,594)	43,708,606
21	Total Small Distribution Service (SDS)	4,560	6,136,579	26,121,306	(3,933,613)	22,187,693
22	Total Large Distribution Service	865	10,808,609.8	22,731,901	(3,034,277)	19,697,624
23	Total Main Line Distribution Service	86	2,328,140.6	929,829	(338)	929,491
24	Total Flex and Negotiated Contract Service	<u>275</u>	<u>11,683,807.2</u>	<u>3,874,748</u>	<u>(5,283)</u>	<u>3,869,465</u>
24	Total Distribution Service	793,557	42,290,647.9	166,750,505	(13,835,338)	152,915,167

**Columbia Gas of Pennsylvania, Inc.**  
**Comparison of Revenues at Current and Proposed Rates**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
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Witness: J. Siegler

Line No. Description	Bills (1) <i>(Ex 3, Sch 1)</i>	Volumes (2) Dth <i>(Ex 3, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 10)</i>
<b>1 Total Company Throughput by Rate Class</b>					
2 Total Residential	4,918,755	34,203,331.0	581,381,738	(15,500,251)	565,881,487
3 Total Small Commercial & Industrial	449,730	20,563,330.4	172,336,324	(12,644,146)	159,692,178
4 Total Large Commercial & Industrial	<u>2,238</u>	<u>25,878,300.4</u>	<u>37,957,618</u>	<u>(3,707,104)</u>	<u>34,250,514</u>
5 Total Throughput	5,370,723	80,644,961.8	791,675,680	(31,851,501)	759,824,179
<b>6 Other Operating Revenue</b>					
7 487 - Forfeited Discounts			891,427	0	891,427
8 488 - Miscellaneous Service Revenues			98,441	0	98,441
9 493 - Rent from Gas Property			0	0	0
10 495 - Prior Yr. Rate Refund - Net.			0	0	0
11 495 - Off System Sales			0	0	0
12 495 - Other Gas Revenues - Other			10,055	0	10,055
13 496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
14 Total Other Operating Revenue			999,923	0	999,923
<b>15 Total Company Revenue</b>			792,675,603	(31,851,501)	760,824,102

**Columbia Gas of Pennsylvania, Inc**  
**Dth and Revenue Summary @ Current Rates**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
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Witness: J. Siegler

Line No.	Acct No	Description	Per Books (1) \$	Test Year Gas Cost (2) \$ <i>(Ex 3, Sch 8)</i>	Test Year Rider USP (3) \$ <i>(Ex 3, Sch 9)</i>	Test Year Gas Proc. Charge (4) \$ <i>(Ex 3, Sch 9)</i>	Test Year Merchant Function Chrg (5) \$ <i>(Ex 3, Sch 9)</i>	Test Year Rider CC (6) \$ <i>(Ex 3, Sch 9)</i>	Test Year Pipeline/ Penalty Rfd (7) \$ <i>(Ex 3, Sch 9)</i>	Unbilled Revenue Adj. (8) \$	Weather Adjustment (9) \$ <i>(Ex 3, Sch 4)</i>	Adjustment To Reflect Annualization (10=11-(1-9)) \$	Annualized Base Revenue (11) \$ <i>(Ex 3, Sch 1)</i>
<b>1 GAS SERVICE REVENUE</b>													
2	480	Residential Sales Revenue	405,800,926	(107,137,476)	(22,042,915)	(812,512)	(743,640)	(27,954)	0	0	7,971,097	34,315,256	317,322,782
3	481	Comm/Ind Sales Revenue	82,456,874	(35,508,003)	0	(245,393)	(41,386)	(7,648)	0	0	1,386,256	11,731,372	59,772,072
4	495	Unbilled Revenue	16,043,552	(10,913,363)	(1,654,000)	0	0	0	0	(3,476,189)	0	0	0
5	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0	0	0
6		<b>TOTAL GAS SERVICE REV</b>	504,301,352	(153,558,842)	(23,696,915)	(1,057,905)	(785,026)	(35,602)	0	(3,476,189)	9,357,353	46,046,628	377,094,854
7	487	Forfeited Discounts	451,085	0	0	0	0	0	0	0	0	440,342	891,427
8	488	Miscellaneous Service Rev	98,441	0	0	0	0	0	0	0	0	0	98,441
9	489	Transportation of Gas	139,947,952	(15,791,052)	(3,936,444)	0	0	(10,876)	0	0	2,442,041	22,534,161	145,185,781
10	489	Trans of Gas - Unbilled	3,567,232	0	0	0	0	0	0	(3,567,232)	0	0	0
11	493	Rent from Gas Property	0	0	0	0	0	0	0	0	0	0	0
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0	0	0
13	495	Off System Sales	4,328,883	(4,328,230)	0	0	0	0	0	0	0	(653)	0
14	495	Unbilled Off System Sales	0	0	0	0	0	0	0	0	0	0	0
15	495	Other Gas Revenues - Other	10,055	0	0	0	0	0	0	0	0	0	10,055
16	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
17		<b>TOTAL OTHER OPER. REV</b>	148,403,648	(20,119,283)	(3,936,444)	0	0	(10,876)	0	(3,567,232)	2,442,041	22,973,850	146,185,704
18		<b>TOTAL REVENUE</b>	652,705,000	(173,678,125)	(27,633,359)	(1,057,905)	(785,026)	(46,478)	0	(7,043,421)	11,799,394	69,020,478	523,280,558
<b>19 SALES VOL (Dth) Phy. Flow</b>													
20		Residential Sales	28,280,547.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	954,313.8	198,325.0	29,433,186.6
21		Commercial Sales	8,506,177.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	253,077.7	1,836.9	8,761,092.0
22		Industrial Sales	160,035.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	160,035.3
23		Unbilled Sales	712,059.8	0.0	0.0	0.0	0.0	0.0	0.0	(712,059.8)	0.0	0.0	0.0
24		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		<b>TOTAL GAS SERVICE SALES</b>	37,658,820.3	0.0	0.0	0.0	0.0	0.0	0.0	(712,059.8)	1,207,391.5	200,161.9	38,354,313.9
<b>26 TRANSPORTATION VOL (Dth) Phy. Flow</b>													
27		Residential Transportation	4,614,468.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	155,676.4	0.0	4,770,144.4
28		Commercial Transportation	14,618,280.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	362,199.2	(33,798.5)	14,946,681.0
29		Industrial Transportation	22,583,536.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(9,714.0)	22,573,822.5
30		Unbilled Transportation	340,010.7	0.0	0.0	0.0	0.0	0.0	0.0	(340,010.7)	0.0	0.0	0.0
31		<b>TOTAL TRANS VOLUME</b>	42,156,295.5	0.0	0.0	0.0	0.0	0.0	0.0	(340,010.7)	517,875.6	(43,512.5)	42,290,647.9
32		<b>TOTAL THROUGHPUT</b>	79,815,115.8	0.0	0.0	0.0	0.0	0.0	0.0	(1,052,070.5)	1,725,267.1	156,649.4	80,644,961.8

[1] Included in Comm/Ind.



**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
Schedule No. 1  
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Witness: J. Sieglar

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		<i>(Ex 3, Sch 2)</i>	<i>(Ex 3, Sch 3)</i>			
<b>1</b>	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
2	Customer Charge	3,975,058		16.75	66,582,222	
3	Commodity Charge:					
4	All Gas Consumed		26,819,744.0	8.3527	224,017,276	
5	Rider USP - Universal Service Plan		26,819,744.0	1.3052	35,005,130	
6	Rider CC - Customer Choice		26,819,744.0	0.0010	26,820	
7	Gas Procurement Charge		26,819,744.0	0.0113	<u>303,063</u>	
8	Subtotal				325,934,511	
9	STAS				<u>0</u>	
10	Base Rate Revenue				325,934,511	
11	Gas Cost		26,819,744.0	5.4943	147,355,719	
12	Merchant Function Charge		<u>26,819,744.0</u>	0.0474	<u>1,271,256</u>	
13	Total Rate Schedule RSS	3,975,058	26,819,744.0		474,561,486	17.6945
<b>14</b>	<b><u>Rate Schedule CAP - Residential Sales Service CAP</u></b>					
15	Customer Charge	292,178		16.75	4,893,982	
16	Commodity Charge:					
17	All Gas Consumed		2,613,442.6	8.3527	21,829,302	
18	Gas Procurement Charge		2,613,442.6	0.0113	<u>29,532</u>	
19	Subtotal				26,752,816	
20	STAS				<u>0</u>	
21	Base Rate Revenue				26,752,816	
22	Gas Cost		2,613,442.6	5.4943	14,359,038	
23	Merchant Function Charge		<u>2,613,442.6</u>	0.0474	<u>123,877</u>	
24	Total Rate Schedule CAP	292,178	2,613,442.6		41,235,731	15.7783
<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	276,029		29.92	8,258,788	
28	Commodity Charge:					
29	Less Than 6,440 Therms Annually		4,005,924.4	6.2048	24,855,960	
30	Rider CC - Customer Choice		4,005,924.4	0.0010	4,006	
31	Gas Procurement Charge		4,005,924.4	0.0113	<u>45,267</u>	
32	Subtotal				33,164,021	
33	STAS				<u>0</u>	
34	Base Rate Revenue				33,164,021	
35	Gas Cost		4,005,924.4	5.4943	22,009,750	
36	Merchant Function Charge		<u>4,005,924.4</u>	0.0138	<u>55,282</u>	
37	Total Rate Schedule SGSS ≤ 6,440	276,029	4,005,924.4		55,229,053	13.7868
<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		3,857,460.1	5.2647	20,308,370	
43	Rider CC - Customer Choice		3,857,460.1	0.0010	3,857	
44	Gas Procurement Charge		3,857,460.1	0.0113	<u>43,589</u>	
45	Subtotal				22,230,489	
46	STAS				<u>0</u>	
47	Base Rate Revenue				22,230,489	
48	Gas Cost		3,857,460.1	5.4943	21,194,043	
49	Merchant Function Charge		<u>3,857,460.1</u>	0.0138	<u>53,233</u>	
50	Total Rate Schedule SGSS >6,440 to ≤ 64,400 Therms	32,889	3,857,460.1		43,477,765	11.2711

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
Schedule No. 1  
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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>					
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		70,149.0	0.3437	<u>24,110</u>	
6	Subtotal		70,149.0		37,898	
7	STAS				0	
8	Base Rate Revenue				37,898	
9	Gas Cost - Commodity		70,149.0	(workpaper)	500,485	
10	Gas Cost - Demand		<u>660.0</u>	(workpaper)	<u>9,077</u>	
11	Total Rate Schedule NSS	12	70,149.0		547,460	7.8042
12	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>					
13	Customer Charge:					
14	> 64,400 <= 110,000 Therms Annually	503		265.00	133,295	1,569,146.0479
15	> 110,000 to ≤ 540,000 Therms Annually	471		1,050.11	494,602	2,766,590.6520
16	>540,000 to ≤ 1,074,000 Therms Annually	12		2,673.99	32,088	43,299.0629
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	14		4,159.15	58,228	68,507.0472
18	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		8,020.79	0	0.0000
19	> 7,500,000 Therms Annually	0		11,882.42	0	
20	Commodity Charge:					
21	> 64,400 <= 110,000 Therms Annually		362,836.1	3.9460	1,431,751	
22	> 110,000 to ≤ 540,000 Therms Annually		613,951.5	3.6893	2,265,051	
23	>540,000 to ≤ 1,074,000 Therms Annually		5,315.3	2.0979	11,151	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,490.9	1.8608	10,217	
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		976,787.6	0.0113	11,038	
28	Gas Procurement - > 540,000 Therms Annually		10,806.2	0.0113	122	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				4,447,543	
32	Gas Cost - ≤ 540,000 Therms Annually		976,787.6	5.4943	5,366,764	
33	Gas Cost - > 540,000 Therms Annually		<u>10,806.2</u>	5.4943	<u>59,373</u>	
34	Total Rate Schedule LGSS	1,000	987,593.8		9,873,680	9.9977
35	<b><u>Tariff Sales Summary by Rate Class</u></b>					
36	Base Rate Revenue				317,322,782	
37	STAS				0	
38	Rider USP				35,005,130	
39	Merchant Function Charge				1,395,133	
40	Gas Procurement Charge				332,595	
41	Rider CC				26,820	
42	Gas Cost				<u>161,714,757</u>	
43	Total Residential Sales	4,267,236	29,433,186.6		515,797,217	
44	Base Rate Revenue				55,297,791	
45	STAS				0	
46	Merchant Function Charge				108,515	
47	Gas Procurement Charge				88,856	
48	Rider CC				7,863	
49	Gas Cost				<u>43,203,793</u>	
50	Total Small General Sales	308,918	7,863,384.5		98,706,818	
51	Base Rate Revenue				37,898	
52	STAS				0	
53	Gas Cost				<u>509,562</u>	
54	Total Negotiated Sales	12	70,149.0		547,460	
55	Base Rate Revenue				4,436,383	
56	STAS				0	
57	Gas Procurement Charge				11,160	
58	Gas Cost				<u>5,426,137</u>	
59	Total Large General Sales	1,000	987,593.8		9,873,680	
60	Total Tariff Sales	4,577,166	38,354,313.9		624,925,175	



**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
Schedule No. 1  
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Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		<i>(Ex 3, Sch 2)</i>	<i>(Ex 3, Sch 3)</i>			
<b>1</b>	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>					
2	Customer Charge	651,519		16.75	10,912,943	
3	Commodity Charge:					
4	All Gas Consumed		4,770,144.4	8.3527	39,843,585	
5	Rider USP - Universal Service Plan		4,770,144.4	1.3052	6,225,992	
6	Rider CC		4,770,144.4	0.0010	4,770	
7	Subtotal				56,987,290	
8	STAS				0	
9	Base Rate Revenue				56,987,290	
10	Gas Cost		<u>4,770,144.4</u>	1.8023	<u>8,597,231</u>	
11	Total Rate Schedule RDS	651,519	4,770,144.4		65,584,521	13.7490
<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	95,097		29.92	2,845,302	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,461,800.4	6.2048	9,070,179	
17	Rider CC		1,461,800.4	0.0010	1,462	
18	Subtotal				11,916,943	
19	STAS				0	
20	Base Rate Revenue				11,916,943	
21	Gas Cost		<u>1,461,800.4</u>	1.8023	<u>2,634,603</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	95,097	1,461,800.4		14,551,546	9.9545
<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		57.00	732,051	
26	Commodity Charge:					
27	>6,440 to ≤ 64,400 Therms Annually		1,503,813.3	5.2647	7,917,126	
28	Rider CC		1,503,813.3	0.0010	1,504	
29	Subtotal				8,650,681	
30	STAS				0	
31	Base Rate Revenue				8,650,681	
32	Gas Cost		<u>1,503,813.3</u>	1.8023	<u>2,710,323</u>	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	12,843	1,503,813.3		11,361,004	7.5548
<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		48,352.2	6.1199	295,911	
40	All Other Aggregation					
41	Less Than 6,440 Therms Annually		<u>234,704.8</u>	6.1199	1,436,370	
42	Rider CC		283,057.0	0.0010	283	
43	Subtotal				2,073,293	
44	STAS				0	
45	Subtotal				2,073,293	
46	Priority 1 Gas Cost		48,352.2	2.0851	<u>100,819</u>	
47	Total Rate Schedule SGDS ≤ 6,440 Therms	11,388	283,057.0		2,174,112	7.6808

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
Schedule No. 1  
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Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 3, Sch 2)	(Ex 3, 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 to ≤ 64,400 Therms Annually	16,924		57.00	964,668	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		616,000.2	5.1797	3,190,696	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>2,698,696.2</u>	5.1797	13,978,437	
9	Rider CC		3,314,696.4	0.0010	3,315	
10	Subtotal				18,137,116	
11	STAS				0	
12	Subtotal				18,137,116	
13	Priority 1 Gas Cost		616,000.2	2.0851	<u>1,284,422</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,924	3,314,696.4		19,421,538	5.8592
<b>15</b>	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>					
16	Customer Charge:					
17	> 64,400 to ≤ 110,000 Therms Annually	2,142		265.00	567,630	
18	> 110,000 to ≤ 540,000 Therms Annually	<u>2,418</u>		1,050.11	2,539,166	
19	Commodity Charge:	4,560				
20	> 64,400 to ≤ 110,000 Therms Annually		1,507,065.8	3.9460	5,946,882	
21	> 110,000 to ≤ 540,000 Therms Annually		4,607,766.0	3.6893	16,999,431	
22	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>21,747.0</u>	3.1359	68,197	
23	Subtotal		6,136,578.8		26,121,306	
24	STAS				0	
25	Total Rate Schedule SDS	4,560	6,136,578.8		26,121,306	4.2567
<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	301		4,159.15	1,251,904	
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	865			3,191,343	
33	Commodity Charge:					
34	> 540,000 to ≤ 1,074,000 Therms Annually		3,123,195.2	2.0979	6,552,151	
35	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,643,345.6	1.8608	8,640,337	
36	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,959,726.0	1.6699	3,272,546	
37	> 7,500,000 Therms Annually		<u>1,082,343.0</u>	0.9937	<u>1,075,524</u>	
38	Total Deliveries		10,808,609.8		19,540,558	
39	Subtotal				22,731,901	
40	STAS				0	
41	Total Rate Schedule LDS	865	10,808,609.8		22,731,901	2.1031
<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	24		469.34	11,264	
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	36			25,052	
50	Commodity Charge:					
51	All Gas Consumed		635,284.6	0.0937	59,526	
52	Subtotal				84,578	
53	STAS				0	
54	Total Rate Schedule MLDS - Class I	36	635,284.6		84,578	0.1331

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
Schedule No. 1  
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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 3, Sch 2)	(Ex 3, Sch 3)			
<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	13		2,050.00	26,650	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	37		4,096.00	151,552	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	50			178,202	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		180,139.0	0.4481	80,720	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,512,717.0	0.3876	586,329	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		1,692,856.0		667,049	
12	Subtotal				845,251	
13	STAS				<u>0</u>	
14	Total Rate Schedule MLDS - Class II	50	1,692,856.0		845,251	0.4993
<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:	167		(workpaper)	1,379,432	
35	Commodity Charge:					
36	All Gas Consumed		11,683,807.2	(workpaper)	<u>2,295,777</u>	
37	Subtotal				3,874,748	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	275	11,683,807.2		3,874,748	

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
Schedule No. 1  
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Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$
		(Ex 3, Sch 2)	(Ex 3, Sch 3)		
<b>1</b>	<b>Distribution Service Summary by Rate Class</b>				
2	Base Rate Revenue				50,756,528
3	STAS				0
4	Rider USP				6,225,992
5	Rider CC				4,770
6	Gas Cost				<u>8,597,231</u>
7	Total Residential Distribution Service	651,519	4,770,144.4		65,584,521
8	Base Rate Revenue				40,771,469
9	STAS				0
10	Rider CC				6,564
11	Gas Cost				<u>6,730,167</u>
12	Total Small General Distribution Service (SCD, SGDS)	136,252	6,563,367.1		47,508,200
13	Base Rate Revenue				26,121,306
14	STAS				0
15	Total Small Distribution Service	4,560	6,136,578.8		26,121,306
16	Base Rate Revenue				22,731,901
17	STAS				<u>0</u>
18	Total Large Distribution Service	865	10,808,609.8		22,731,901
19	Base Rate Revenue				929,829
20	STAS				<u>0</u>
21	Total Main Line Distribution Service	86	2,328,140.6		929,829
22	Base Rate Revenue				3,874,748
23	STAS				<u>0</u>
24	Total Flexible Rate and Negotiated Contract Service	275	11,683,807.2		3,874,748
25	Total Distribution Service	793,557	42,290,647.9		166,750,505
<b>26</b>	<b>Total Company Throughput</b>	<b>5,370,723</b>	<b>80,644,961.8</b>		<b>791,675,680</b>
<b>27</b>	<b>Other Operating Revenue</b>				
28	487 - Forfeited Discounts				891,427
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				999,923
<b>36</b>	<b>Total Company Revenue</b>				<b>792,675,603</b>

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended November 30, 2021

Exhibit No. 3  
Schedule No. 2  
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Witness: J. Siegler

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>				
1	<b>Rate Schedule RSS - Residential Sales Service</b>								
2	Total Rate Schedule RSS	3,899,394	0	21,966	(4,308)	0	58,006	3,975,058	
3	<b>Rate Schedule CAP - Residential Sales Service CAF</b>								
4	Total Rate Schedule CAP	288,046	0	0	0	0	4,132	292,178	
5	<b>Rate Schedule SGSS - Small General Sales Service ≤ 6,400 Therms Annually)</b>								
6	<b>COMMERCIAL</b>								
7	Less Than 6,440 Therms Annually	274,650	0	1,353	(2,070)	0	1,834	275,767	
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	274,911	0	1,353	(2,070)	0	1,835	276,029	
11	<b>Rate Schedule SGSS - Small General Sales Service (&lt;6,440 to ≤ 64,400 Therms Annually)</b>								
12	<b>COMMERCIAL</b>								
13	>6,440 to ≤ 64,400 Therms Annually	32,281	0	0	0	0	88	32,369	
14	<b>INDUSTRIAL</b>								
15	>6,440 to ≤ 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>COMMERCIAL</b>								
19	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
20	<b>INDUSTRIAL</b>								
21	> 540,000 to ≤ 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>Rate Schedule LGSS - Large General Sales Service</b>								
24	<b>COMMERCIAL</b>								
25	> 64,400 <= 110,000 Therms Annually	447	4	0	0	0	2	453	
26	> 110,000 to ≤ 540,000 Therms Annually	435	0	0	0	0	1	436	
27	>540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12	
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	> 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>	
31	Total Commercial Bills Under LGSS	906	4	0	0	0	3	913	
32	<b>INDUSTRIAL</b>								
33	> 64,400 <= 110,000 Therms Annually	50	0	0	0	0	0	50	
34	> 110,000 to ≤ 540,000 Therms Annually	35	0	0	0	0	0	35	
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 ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	> 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>	
39	Total Industrial Bills Under LGSS	87	0	0	0	0	0	87	
40	Total Rate Schedule LGSS	993	4	0	0	0	3	1,000	
41	<b>Tariff Sales Summary by Customer Class</b>								
42	Total Residential Sales	4,187,440	0	21,966	(4,308)	0	62,138	4,267,236	
43	Total Commercial Sales	307,849	4	1,353	(2,070)	0	1,925	309,061	
44	Total Industrial Sales	<u>867</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>869</u>	
45	Total Tariff Sales	4,496,156	4	23,319	(6,378)	0	64,065	4,577,166	

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended November 30, 2021

Exhibit No. 3  
Schedule No. 2  
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Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
1	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>							
2	Total Rate Schedule RDS	647,168	0	0	0	0	4,351	651,519
3	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>							
4	Less Than 6,440 Therms Annually	94,749	0	0	0	0	348	95,097
5	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>							
6	>6,440 to ≤ 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	107,566	0	0	0	0	374	107,940
8	<b>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>							
9	<b>COMMERCIAL</b>							
10	Less Than 6,440 Therms Annually	<u>11,266</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27</u>	<u>11,293</u>
11	Total Commercial Bills Under SGDS	11,266	0	0	0	0	27	11,293
12	<b>INDUSTRIAL</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>COMMERCIAL</b>							
18	>6,440 to ≤ 64,400 Therms Annually	<u>16,429</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>75</u>	<u>16,504</u>
19	Total Commercial Bills Under SGDS	16,429	0	0	0	0	75	16,504
20	<b>INDUSTRIAL</b>							
21	>6,440 to ≤ 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>COMMERCIAL</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	<u>1,556</u>	<u>(20)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5</u>	<u>1,541</u>
28	Total Commercial Bills Under SDS	3,536	(20)	0	0	0	12	3,528
29	<b>Rate Schedule SDS - Small Distribution Service</b>							
30	<b>INDUSTRIAL</b>							
31	> 64,400 to ≤ 110,000 Therms Annually	153	0	0	0	0	2	155
32	> 110,000 to ≤ 540,000 Therms Annually	875	(11)	0	0	0	1	865
33	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>
34	Total Industrial Bills Under SDS	1,040	(11)	0	0	0	3	1,032
35	Total Rate Schedule SDS	4,576	(31)	0	0	0	15	4,560

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended November 30, 2021

Exhibit No. 3  
Schedule No. 2  
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Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</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	96	0	0	0	0	0	96
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	252	0	0	0	0	0	252
8	<b>INDUSTRIAL</b>							
9	> 540,000 to ≤ 1,074,000 Therms Annually	336	0	0	0	0	0	336
10	> 1,074,000 to ≤ 3,400,000 Therms Annually	204	0	0	0	0	1	205
11	> 3,400,000 to ≤ 7,500,000 Therms Annually	60	0	0	0	0	0	60
12	> 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>
13	Total Industrial Bills Under LDS	612	0	0	0	0	1	613
14	Total Rate Schedule LDS	864	0	0	0	0	1	865
15	<b>Rate Schedule MLDS - Main Line Distribution Service - Class I</b>							
16	<b>COMMERCIAL</b>							
17	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
18	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
19	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
20	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
21	> 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>
22	Total Commercial Bills Under MLDS-I	12	0	0	0	0	0	12
23	<b>INDUSTRIAL</b>							
24	> 274,000 to ≤ 540,000 Therms Annually	24	0	0	0	0	0	24
25	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
26	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
27	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
28	> 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>
29	Total Industrial Bills Under MLDS-I	24	0	0	0	0	0	24
30	Total Rate Schedule MLDS - Class I	36	0	0	0	0	0	36
31	<b>Rate Schedule MLDS - Main Line Distribution Service - Class II</b>							
32	<b>COMMERCIAL</b>							
33	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
35	> 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>
36	Total Commercial Bills Under MLDS-II	0	0	0	0	0	0	0
37	<b>INDUSTRIAL</b>							
38	> 2,146,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	1	13
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	36	0	0	0	0	1	37
40	> 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>
41	Total Industrial Bills Under MLDS-II	48	0	0	0	0	2	50
42	Total Rate Schedule MLDS - Class II	48	0	0	0	0	2	50

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
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Exhibit No. 3  
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Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</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 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	<u>155</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>155</u>	
39	Total Industrial Bills Under Flex and NCS	191	0	0	0	0	0	191	
40	Total Flex and NCS Bills	275	0	0	0	0	0	275	
41	<b>Distribution Service Summary by Customer Class</b>								
42	Total Residential	647,168	0	0	0	0	4,351	651,519	
43	Total Commercial	139,145	(20)	0	0	0	488	139,613	
44	Total Industrial	<u>2,428</u>	<u>(11)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>2,425</u>	
45	Total Distribution Service	788,741	(31)	0	0	0	4,847	793,557	
46	Total Company Throughput	5,284,897	(27)	23,319	(6,378)	0	68,912	5,370,723	



**Columbia Gas of Pennsylvania, Inc.**  
**Volumes (Dth)**  
**For the 12 Months Ended November 30, 2021**

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Line No.	Description	Physical Flow (1)	Weather Adj (2) <i>(Ex 3, Sch 4)</i>	Industrial & Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	Incremental Customers		Rate Schedule Change (6)	Per Books Adjusted (7 = 1 to 6)
					New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>		
1	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>							
2	All Gas Consumed	25,754,605.6	866,813.4	0.0	228,552.0	(30,227.0)	0.0	26,819,744.0
3	<b><u>Rate Schedule CAP - Residential Sales Service CAP</u></b>							
4	All Gas Consumed	2,525,942.2	87,500.4	0.0	0.0	0.0	0.0	2,613,442.6
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	3,896,400.6	113,501.6	0.0	90,306.0	(100,936.0)	0.0	3,999,272.2
8	<b>INDUSTRIAL</b>							
9	Less Than 6,440 Therms Annually	<u>6,652.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,652.2</u>
10	Total Rate Schedule SGSS < 6,440 Therms	3,903,052.8	113,501.6	0.0	90,306.0	(100,936.0)	0.0	4,005,924.4
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	3,662,676.4	109,763.1	0.0	0.0	0.0	0.0	3,772,439.5
14	<b>INDUSTRIAL</b>							
15	>6,440 to ≤ 64,400 Therms Annually	<u>85,020.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>85,020.6</u>
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	3,747,697.0	109,763.1	0.0	0.0	0.0	0.0	3,857,460.1
17	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>							
18	<b>COMMERCIAL</b>							
19	> 540,000 to ≤ 1,074,000 Therms Annually	67,760.0	2,389.0	0.0	0.0	0.0	0.0	70,149.0
20	<b>INDUSTRIAL</b>							
21	> 540,000 to ≤ 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>	<u>0.0</u>
22	Total Rate NSS	67,760.0	2,389.0	0.0	0.0	0.0	0.0	70,149.0
23	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>							
24	<b>COMMERCIAL</b>							
25	> 64,400 <= 110,000 Therms Annually	312,340.3	9,714.4	12,466.9	0.0	0.0	0.0	334,521.6
26	> 110,000 to ≤ 540,000 Therms Annually	557,277.1	17,495.4	0.0	0.0	0.0	0.0	574,772.5
27	>540,000 to ≤ 1,074,000 Therms Annually	5,180.0	135.3	0.0	0.0	0.0	0.0	5,315.3
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	4,543.0	78.9	0.0	0.0	0.0	0.0	4,621.9
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	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>	<u>0.0</u>
31	Total Commercial LGSS	879,340.4	27,424.0	12,466.9	0.0	0.0	0.0	919,231.3
31	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>							
32	<b>INDUSTRIAL</b>							
33	> 64,400 <= 110,000 Therms Annually	28,314.5	0.0	0.0	0.0	0.0	0.0	28,314.5
34	> 110,000 to ≤ 540,000 Therms Annually	39,179.0	0.0	0.0	0.0	0.0	0.0	39,179.0
35	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	869.0	0.0	0.0	0.0	0.0	0.0	869.0
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	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>	<u>0.0</u>
39	Total Industrial LGSS	68,362.5	0.0	0.0	0.0	0.0	0.0	68,362.5
40	Total Rate Schedule LGSS	947,702.9	27,424.0	12,466.9	0.0	0.0	0.0	987,593.8

Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
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Line No.	Description	Physical	Weather	Industrial	Incremental Customers		Rate	Per Books
		Flow (1)	Adj (2) <i>(Ex 3, Sch 4)</i>	& Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>	Schedule Change (6)	Adjusted (7 = 1 to 6)
<b>1 Tariff Sales Summary by Customer Class</b>								
2	Total Residential Sales	28,280,547.8	954,313.8	0.0	228,552.0	(30,227.0)	0.0	29,433,186.6
3	Total Commercial Sales	8,506,177.4	253,077.7	12,466.9	90,306.0	(100,936.0)	0.0	8,761,092.0
4	Total Industrial Sales	<u>160,035.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>160,035.3</u>
5	Total Tariff Sales	36,946,760.5	1,207,391.5	12,466.9	318,858.0	(131,163.0)	0.0	38,354,313.9
<b>6 Rate Schedule RDS - Residential Distribution Service (Choice)</b>								
7	Total Rate Schedule RDS	4,614,468.0	155,676.4	0.0	0.0	0.0	0.0	4,770,144.4
<b>8 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>								
9	Less Than 6,440 Therms Annually	1,461,800.4	0.0	0.0	0.0	0.0	0.0	1,461,800.4
<b>10 Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>								
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,503,813.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,503,813.3</u>
12	Total Rate Schedule SCD	2,965,613.7	0.0	0.0	0.0	0.0	0.0	2,965,613.7
<b>13 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>								
<b>14 COMMERCIAL</b>								
15	Priority 1 - Aggregation							
16	Less Than 6,440 Therms Annually	46,954.3	1,397.9	0.0	0.0	0.0	0.0	48,352.2
17	All Other - Aggregation							
18	Less Than 6,440 Therms Annually	<u>224,967.9</u>	<u>6,365.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>231,333.8</u>
19	Total Commercial SGDS	271,922.2	7,763.8	0.0	0.0	0.0	0.0	279,686.0
<b>20 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	0.0
23	All Other - Aggregation							
24	Less Than 6,440 Therms Annually	<u>3,371.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>3,371.0</u>
25	Total Industrial SGDS	3,371.0	0.0	0.0	0.0	0.0	0.0	3,371.0
26	Total Rate Schedule SGDS ≤ 6,440 Therms	275,293.2	7,763.8	0.0	0.0	0.0	0.0	283,057.0
<b>27 Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>								
<b>28 COMMERCIAL</b>								
29	Priority 1 - Aggregation							
30	>6,440 to ≤ 64,400 Therms Annually	597,245.8	18,754.4	0.0	0.0	0.0	0.0	616,000.2
31	All Other - Aggregation							
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,510,986.1</u>	<u>76,263.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,587,249.2</u>
33	Total Commercial SGDS	3,108,231.9	95,017.5	0.0	0.0	0.0	0.0	3,203,249.4
<b>34 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	0.0
37	All Other - Aggregation							
38	>6,440 to ≤ 64,400 Therms Annually	<u>111,447.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>111,447.0</u>
39	Total Industrial SGDS	111,447.0	0.0	0.0	0.0	0.0	0.0	111,447.0
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	3,219,678.9	95,017.5	0.0	0.0	0.0	0.0	3,314,696.4



Columbia Gas of Pennsylvania, Inc.  
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Line No.	Description	Physical	Weather	Industrial	Incremental Customers		Rate	Per Books
		Flow (1)	Adj (2) <i>(Ex 3, Sch 4)</i>	& Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>	Schedule Change (6)	Adjusted (7 = 1 to 6)
1	<b>Rate Schedule Flex and NCS</b>							
2	<b>COMMERCIAL</b>							
3	Total Commercial Flex and NCS	2,024,305.0	65,198.2	0.0	0.0	0.0	0.0	2,089,503.2
4	<b>INDUSTRIAL</b>							
5	Total Industrial Flex and NCS	<u>9,594,304.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>9,594,304.0</u>
6	Total Rate Schedule Flex and NCS	11,618,609.0	65,198.2	0.0	0.0	0.0	0.0	11,683,807.2
7	<b>Distribution Service Summary by Customer Class</b>							
8	Total Residential	4,614,468.0	155,676.4	0.0	0.0	0.0	0.0	4,770,144.4
9	Total Commercial	14,618,280.3	362,199.2	(33,798.5)	0.0	0.0	0.0	14,946,681.0
10	Total Industrial	<u>22,583,536.5</u>	<u>0.0</u>	<u>(9,714.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>22,573,822.5</u>
11	Total Distribution Service	41,816,284.8	517,875.6	(43,512.5)	0.0	0.0	0.0	42,290,647.9
12	<b>Total Company Throughput</b>	<b>78,763,045.3</b>	<b>1,725,267.1</b>	<b>(31,045.6)</b>	<b>318,858.0</b>	<b>(131,163.0)</b>	<b>0.0</b>	<b>80,644,961.8</b>

**Columbia Gas of Pennsylvania, Inc.**  
**Adjustment based on Normalized Volumes**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
Schedule No. 4  
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Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
2	<b>RESIDENTIAL</b>					
3	All Gas Consumed	25,754,605.6	26,621,419.0	866,813.4	8.3527	7,240,232
4	<b><u>Rate Schedule CAP - Residential Sales Service CAF</u></b>					
5	<b>RESIDENTIAL</b>					
6	All Gas Consumed	2,525,942.2	2,613,442.6	87,500.4	8.3527	730,865
7	<b><u>Rate Schedule SGSS - Small General Sales Service (&lt; 6,440 Therms Annually</u></b>					
8	<b>COMMERCIAL</b>					
9	Less Than 6,440 Therms Annually	3,896,400.6	4,009,902.2	113,501.6	6.2048	704,255
10	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>					
11	<b>COMMERCIAL</b>					
12	>6,440 to ≤ 64,400 Therms Annually	3,662,676.4	3,772,439.5	109,763.1	5.2647	577,870
13	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>					
14	<b>COMMERCIAL</b>					
15	> 540,000 to ≤ 1,074,000 Therms Annually	67,760.0	70,149.0	2,389.0	0.3437	821
16	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>					
17	<b>COMMERCIAL</b>					
18	> 64,400 ≤ 110,000 Therms Annually	312,340.3	322,054.7	9,714.4	3.9460	38,333
19	> 110,000 to ≤ 540,000 Therms Annually	557,277.1	574,772.5	17,495.4	3.6893	64,546
20	>540,000 to ≤ 1,074,000 Therms Annually	5,180.0	5,315.3	135.3	2.0979	284
21	> 1,074,000 to ≤ 3,400,000 Therms Annually	4,543.0	4,621.9	78.9	1.8608	147
22	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	1.6699	0
23	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.9937	0
24	<b>Tariff Sales Summary by Customer Class</b>					
25	Total Residential Sales	28,280,547.8	29,234,861.6	954,313.8		7,971,097
26	Total Commercial Sales	8,506,177.4	8,759,255.1	253,077.7		1,386,256.0

**Columbia Gas of Pennsylvania, Inc.**  
**Adjustment based on Normalized Volumes**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
Schedule No. 4  
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Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>					
2	<b>RESIDENTIAL</b>					
3	All Gas Consumed	4,614,468.0	4,770,144.4	155,676.4	8.3527	1,300,318
4	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>					
5	<b>COMMERCIAL</b>					
6	Less Than 6,440 Therms Annually	1,461,800.4	1,461,800.4	0.0	6.2048	0
7	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>					
8	<b>COMMERCIAL</b>					
9	>6,440 to ≤ 64,400 Therms Annually	1,503,813.3	1,503,813.3	0.0	5.2647	0
10	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>					
11	<b>COMMERCIAL</b>					
12	Priority 1 - Aggregation					
13	Less Than 6,440 Therms Annually	46,954.3	48,352.2	1,397.9	6.1199	8,555
14	All Other - Aggregation					
15	Less Than 6,440 Therms Annually	<u>224,967.9</u>	<u>231,333.8</u>	<u>6,365.9</u>	6.1199	<u>38,959</u>
16	Total Commercial SGDS < 6,440	271,922.2	279,686.0	7,763.8		47,514.0
17	<b><u>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</u></b>					
18	<b>COMMERCIAL</b>					
19	Priority 1 - Aggregation					
20	>6,440 to ≤ 64,400 Therms Annually	597,245.8	616,000.2	18,754.4	5.1797	97,142
21	All Other - Aggregation					
22	>6,440 to ≤ 64,400 Therms Annually	<u>2,510,986.1</u>	<u>2,587,249.2</u>	<u>76,263.1</u>	5.1797	<u>395,020</u>
23	Total Commercial SGDS > 6,440 to ≤ 64,400 Therm	3,108,231.9	3,203,249.4	95,017.5		492,162.0
24	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>					
25	<b>COMMERCIAL</b>					
26	> 64,400 to ≤ 110,000 Therms Annually	1,366,130.6	1,408,254.8	42,124.2	3.9460	166,222
27	> 110,000 to ≤ 540,000 Therms Annually	<u>2,493,432.9</u>	<u>2,571,823.0</u>	<u>78,390.1</u>	3.6893	<u>289,205</u>
28	Total Commercial SDS	3,859,563.5	3,980,077.8	120,514.3		455,427

Columbia Gas of Pennsylvania, Inc.  
Adjustment based on Normalized Volumes  
For the 12 Months Ended November 30, 2021

Exhibit No. 3  
Schedule No. 4  
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Witness: J. Siegler

Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>					
2	<b>COMMERCIAL</b>					
3	> 540,000 to ≤ 1,074,000 Therms Annually	967,353.0	998,280.2	30,927.2	2.0979	64,882
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,316,184.0	1,355,841.6	39,657.6	1.8608	73,795
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	1.6699	0
6	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.9937	<u>0</u>
7	Total Commercial LDS	2,283,537.0	2,354,121.8	70,584.8		138,677
8	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>					
9	<b>COMMERCIAL</b>					
10	Total Rate Schedule MLDS - Class I	105,107.0	108,227.6	3,120.6	0.0937	292
11	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>					
12	<b>COMMERCIAL</b>					
13	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.4481	0
14	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.3876	0
15	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.3355	<u>0</u>
16	Total Rate Schedule MLDS - Class II	0.0	0.0	0.0		0
17	<b><u>Rate Schedule Flex and NCS</u></b>					
18	<b>COMMERCIAL</b>					
19	Total Commercial Flex and NCS	2,024,305.0	2,089,503.2	65,198.2		7,651
17	<b><u>Distribution Service Summary by Customer Class</u></b>					
18	Total Residential Distribution	4,614,468.0	4,770,144.4	155,676.4		1,300,318
19	Total Commercial Distribution	14,618,280.3	14,980,479.5	362,199.2		1,141,723

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
Schedule No. 5  
Page 1 of 7  
Witness: J. Siegler

Line No.		Bills from New Customers (1) <i>(Ex 3, Sch 5)</i>	Bills from Attrition Customers (2) <i>(Ex 3, Sch 5)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 3, Sch 5)</i>	Adjusted Bills (4=1+2+3)
1	<b>RESIDENTIAL</b>				
2	Rate Schedule RSS	21,966	(4,308)	0	17,658
3	<b>COMMERCIAL</b>				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	1,353	(2,070)	0	(717)
6	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,000 Therms Annually	0	0	4	4
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 to ≤ 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	(20)	(20)
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 LGSS				
29	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
30	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
31	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
32	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
33	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
34	> 7,400,000 Therms Annually	0	0	0	0
35	Rate Schedule SGDS				
36	Less Than 6,440 Therms Annually	0	0	0	0
37	>6,440 to ≤ 64,400 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	(11)	(11)
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 MDS-II				
48	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
49	Total	23,319	(6,378)	(27)	16,914



**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
Schedule No. 5  
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Witness: J. Siegler

Line No.		Volumes from New Customers (1) Dth <i>(Ex 3, Sch 5)</i>	Volumes from Attrition (2) Dth <i>(Ex 3, Sch 5)</i>	Volumes Ind & Lg Com Customers (3) Dth <i>(Ex 3, Sch 5)</i>	Adjusted Volumes (4=1+2+3) Dth
1	<b>RESIDENTIAL</b>				
2	<b>Rate Schedule RS</b>				
3	All Gas Consumed	<u>228,552.0</u>	<u>(30,227.0)</u>	<u>0.0</u>	<u>198,325.0</u>
4	Total	228,552.0	(30,227.0)	0.0	198,325.0
5	<b>COMMERCIAL</b>				
6	<b>Rate Schedule SGSS</b>				
7	Less Than 6,440 Therms Annually	90,306.0	(100,936.0)	0.0	(10,630.0)
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	90,306.0	(100,936.0)	0.0	(10,630.0)
10	<b>Rate Schedule LGSS</b>				
11	> 64,400 to ≤ 110,00 Therms Annually	0.0	0.0	12,466.9	12,466.9
12	>110,000 to ≤ 540,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
13	Total	0.0	0.0	12,466.9	12,466.9
10	<b>Rate Schedule SGDS</b>				
11	Priority 1 - Aggregation				
12	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
13	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
14	Subtotal	0.0	0.0	0.0	0.0
15	<b>Rate Schedule SDS - Small Distribution Service</b>				
16	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
17	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	(33,798.5)	(33,798.5)
18	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
19	Total	0.0	0.0	(33,798.5)	(33,798.5)
20	<b>Rate Schedule LDS</b>				
21	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
22	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
23	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
24	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
25	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
26	Total	0.0	0.0	0.0	0.0
27	<b>INDUSTRIAL</b>				
28	<b>Rate Schedule LGSS</b>				
29	> 64,400 to ≤ 110,00 Therms Annually	0.0	0.0	0.0	0.0
30	>110,000 to ≤ 540,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total	0.0	0.0	0.0	0.0
32	<b>Rate Schedule SDS - Small Distribution Service</b>				
33	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
34	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	(9,714.0)	(9,714.0)
35	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
36	Total	0.0	0.0	(9,714.0)	(9,714.0)
37	<b>Rate Schedule LDS</b>				
38	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
39	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
40	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
41	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
42	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
43	Total	0.0	0.0	0.0	0.0
44	<b>Rate Schedule MDS-II</b>				
45	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
46	Total	318,858.0	(131,163.0)	(31,045.6)	156,649.4

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended November 30, 2021**  
**Determination of Attrition**

Exhibit No. 3  
 Schedule No. 5  
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		<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1	<b>Heating Customers</b>		
2	Half of UPC	42.10	292.57
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	7.02	48.76
5	Change in Dth - First Block		
6	Dth/Customer/Mo	7.02	48.76
7	No. of Mos	6	6
8	Change in Customers	<u>(718)</u>	<u>(345)</u>
9	Change in Dth - First Block	<u>(30,227)</u>	<u>(100,936)</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, 2021**

Exhibit No. 3  
Schedule No. 5  
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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. 16.22 (Dth)	U.P.C. 16.39 (Dth)	U.P.C. 13.74 (Dth)	U.P.C. 8.16 (Dth)	U.P.C. 4.37 (Dth)	U.P.C. 2.23 (Dth)	U.P.C. 1.40 (Dth)	U.P.C. 1.24 (Dth)	U.P.C. 1.29 (Dth)	U.P.C. 1.71 (Dth)	U.P.C. 5.29 (Dth)		
1	<b>RESIDENTIAL</b>																	
2	<b>Rate Schedule RSS</b>																	
3	<b>Usage per Customer</b>				12.17	16.22	16.39	13.74	8.16	4.37	2.23	1.40	1.24	1.29	1.71	5.29		
4	<b>First Month Usage per Customer</b>				6.09	8.11	8.19	6.87	4.08	2.18	1.11	0.70	0.62	0.64	0.85	2.64		
5	Dec	472	0	0	2,872	0	0	0	0	0	0	0	0	0	0	0	0	2,872
6	Jan	348	1	348	4,235	2,822	0	0	0	0	0	0	0	0	0	0	0	7,057
7	Feb	282	2	564	3,432	4,574	2,311	0	0	0	0	0	0	0	0	0	0	10,317
8	Mar	311	3	933	3,785	5,045	5,096	2,137	0	0	0	0	0	0	0	0	0	16,063
9	Apr	348	4	1,392	4,235	5,645	5,703	4,783	1,420	0	0	0	0	0	0	0	0	21,786
10	May	260	5	1,300	3,164	4,218	4,261	3,573	2,122	568	0	0	0	0	0	0	0	17,906
11	June	244	6	1,464	2,970	3,958	3,998	3,353	1,991	1,066	272	0	0	0	0	0	0	17,608
12	July	259	7	1,813	3,152	4,201	4,244	3,559	2,114	1,131	577	181	0	0	0	0	0	19,159
13	Aug	384	8	3,072	4,674	6,229	6,293	5,277	3,134	1,677	855	537	239	0	0	0	0	28,915
14	Sept	321	9	2,889	3,907	5,207	5,260	4,412	2,619	1,402	715	449	399	207	0	0	0	24,577
15	Oct	400	10	4,000	4,868	6,488	6,555	5,497	3,264	1,747	890	559	497	515	341	0	0	31,221
16	Nov	<u>381</u>	11	<u>4,191</u>	<u>4,637</u>	<u>6,180</u>	<u>6,243</u>	<u>5,236</u>	<u>3,109</u>	<u>1,664</u>	<u>848</u>	<u>532</u>	<u>474</u>	<u>490</u>	<u>650</u>	<u>1,008</u>	<u>1,008</u>	<u>31,071</u>
17	Total	4,010		21,966	45,931	54,567	49,964	37,827	19,773	9,255	4,157	2,258	1,609	1,212	991	1,008		228,552

**Columbia Gas of Pennsylvania, Inc.**  
**Adjustment to Bills and Dth Generated By New Construction**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
Schedule No. 5  
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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.	
					77.29	99.39	101.99	86.48	57.60	30.93	19.34	16.27	15.72	16.99	21.28	41.85	
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)
1	<b>COMMERCIAL</b>																
2	<b>Rate Schedule SGSS (Less Than 6,440 Therms Annually)</b>																
3	<b>Usage per Customer</b>				77.29	99.39	101.99	86.48	57.60	30.93	19.34	16.27	15.72	16.99	21.28	41.85	
4	<b>First Month Usage per Customer</b>				38.65	49.69	50.99	43.24	28.80	15.47	9.67	8.14	7.86	8.50	10.64	20.93	
5	Dec	47	0	0	1,816	0	0	0	0	0	0	0	0	0	0	0	1,816
6	Jan	26	1	26	2,010	1,292	0	0	0	0	0	0	0	0	0	0	3,302
7	Feb	25	2	50	1,932	2,485	1,275	0	0	0	0	0	0	0	0	0	5,692
8	Mar	20	3	60	1,546	1,988	2,040	865	0	0	0	0	0	0	0	0	6,439
9	Apr	10	4	40	773	994	1,020	865	288	0	0	0	0	0	0	0	3,940
10	May	8	5	40	618	795	816	692	461	124	0	0	0	0	0	0	3,506
11	June	7	6	42	541	696	714	605	403	217	68	0	0	0	0	0	3,244
12	July	16	7	112	1,237	1,590	1,632	1,384	922	495	309	130	0	0	0	0	7,699
13	Aug	27	8	216	2,087	2,683	2,754	2,335	1,555	835	522	439	212	0	0	0	13,422
14	Sept	26	9	234	2,010	2,584	2,652	2,249	1,498	804	503	423	409	221	0	0	13,353
15	Oct	28	10	280	2,164	2,783	2,856	2,422	1,613	866	542	456	440	476	298	0	14,916
16	Nov	<u>23</u>	11	<u>253</u>	<u>1,778</u>	<u>2,286</u>	<u>2,346</u>	<u>1,989</u>	<u>1,325</u>	<u>711</u>	<u>445</u>	<u>374</u>	<u>362</u>	<u>391</u>	<u>489</u>	<u>481</u>	<u>12,977</u>
17	Total	44		1,353	18,512	20,176	18,105	13,406	8,065	4,052	2,389	1,822	1,423	1,088	787	481	90,306



Columbia Gas of Pennsylvania, Inc.  
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers  
 For the 12 Months Ended November 30, 2021

Line No.	Acct No.	Rate Schedule	Service Began/ Terminated	Incremental Bills	2021												2020	Total
					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 have become inactive between December 1, 2020 and November 30, 2021</b>																	
2																		
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	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	0.0	0.0
5	<b>MDS-II 3,400,000 to 7,500,000 IND</b>																	
6	N/A	TI4 - Comm		0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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	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	0.0	0.0
9	N/A	TI4 - Comm		0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	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	0.0
11	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	0.0
12	<b>SDS &gt;64,400 to ≤ 110,000 Therms Annually - Comm</b>																	
9	17432474-001	TIB - Comm	10/2021	11	5,865.1	5,884.3	5,334.9	2,500.6	276.0	48.8	0.0	0.0	0.0	1.1	0.0	4,375.1	24,285.9	
10	Test Year Volumes			(11)	(5,865.1)	(5,884.3)	(5,334.9)	(2,500.6)	(276.0)	(48.8)	0.0	0.0	0.0	(1.1)	0.0	(4,375.1)	(24,285.9)	
11	All Gas Consumed			9	1,483.1	1,772.6	1,545.2	1,768.0	1,394.9	15.3	3.0	2.0	0.0	0.0	0.0	1,528.5	9,512.6	
16	12984585-004	TIB - Comm	7/2021	(9)	(1,483.1)	(1,772.6)	(1,545.2)	(1,768.0)	(1,394.9)	(15.3)	(3.0)	(2.0)	0.0	0.0	0.0	(1,528.5)	(9,512.6)	
17	Test Year Volumes			(20)	(7,348.2)	(7,656.9)	(6,880.1)	(4,268.6)	(1,670.9)	(64.1)	(3.0)	(2.0)	0.0	(1.1)	0.0	(5,903.6)	(33,798.5)	
18	All Gas Consumed			13	3,023.0	2,075.0	1,373.0	483.0	38.0	0.0	0.0	0.0	0.0	0.0	0.0	2,722.0	9,714.0	
13	17432474-003	TIB-IND	10/2021	(11)	(3,023.0)	(2,075.0)	(1,373.0)	(483.0)	(38.0)	0.0	0.0	0.0	0.0	0.0	0.0	(2,722.0)	(9,714.0)	
14	Test Year Volumes			19	(3,023.0)	(2,075.0)	(1,373.0)	(483.0)	(38.0)	0.0	0.0	0.0	0.0	0.0	0.0	(2,722.0)	(9,714.0)	
15	All Gas Consumed			20	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
19	SDS > 110,000 to ≤ 540,000 Therms Annually - Ind			21	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	N/A	TIF - Comm		22	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	
21	Test Year Volumes			23	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	
22	All Gas Consumed			24	(31)	(10,371.2)	(9,731.9)	(8,253.1)	(4,751.6)	(1,708.9)	(64.1)	(3.0)	(2.0)	0.0	(1.1)	0.0	(8,625.6)	
23	<b>LDS &gt; 1,074,000 to ≤ 3,400,000 Therms Annually - Comm</b>																	
24	<b>Total customers who have been removed</b>																	

**Columbia Gas of Pennsylvania, Inc.**  
**Adjustment to Eliminate Off System Sales**  
**For the 12 Months Ended November 30, 2021**

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<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment</u> (\$)
1	495	Off System Sales	(4,328,230)
2	803	Off System Sales	(4,328,230)

**Columbia Gas of Pennsylvania, Inc.**  
**Elimination of Prior Year Rate Refunds, Rate Refund Provision, and Unbilled**  
**For the 12 Months Ended November 30, 2021**

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Schedule No. 7  
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<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment</u>
1	495	Elimination of Prior Year Rate Refunds	\$0
2	496	Elimination of Rate Refund Provision	\$0
3	495	Unbilled Revenue Adjustment	(\$7,043,421)
4	803	Unbilled Gas Cost Adjustment	(\$10,913,363)
5		Unbilled Volume Adjustment (Dth)	(1,052,070.5)





**Columbia Gas of Pennsylvania, Inc.**  
**Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes**  
**For the 12 Months Ended November 30, 2021**

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Line No.	Description	PGDC (1) \$/Dth	Demand E-Factor (2) \$/Dth	Choice Credit (3) \$/Dth	PGC (4=1+2-3) \$/Dth	Phy Flow Volumes (5) Dth	Total Gas Cost (6=4*5) \$
<b>1</b>	<b><u>Residential Choice</u></b>						
2	December 2020	1.2219	0.1181	0.1832	1.1568	632,365.6	731,521
3	January 2021	2.1035	0.1224	0.3063	1.9196	921,675.0	1,769,247
4	February	2.1035	0.1224	0.3063	1.9196	949,562.8	1,822,781
5	March	2.1035	0.1224	0.3063	1.9196	753,284.3	1,446,005
6	April	2.1035	0.1224	0.3063	1.9196	397,066.2	762,208
7	May	2.1035	0.1224	0.3063	1.9196	265,729.5	510,094
8	June	2.1035	0.1224	0.3063	1.9196	133,939.8	257,111
9	July	2.1035	0.1224	0.3063	1.9196	77,038.4	147,883
10	August	2.1035	0.1224	0.3063	1.9196	67,062.1	128,732
11	September	2.1035	0.1224	0.3063	1.9196	69,086.5	132,618
12	October	2.3525	0.1727	0.3570	2.1682	83,533.9	181,118
13	November 2021	2.3525	0.1727	0.3570	2.1682	<u>264,123.9</u>	<u>572,673</u>
14	Total					4,614,468.0	8,461,991
<b>15</b>	<b><u>Commercial Choice</u></b>						
16	December 2020	1.2219	0.1181	0.1832	1.1568	365,137.4	422,391
17	January 2021	2.1035	0.1224	0.3063	1.9196	553,065.3	1,061,664
18	February	2.1035	0.1224	0.3063	1.9196	579,746.9	1,112,882
19	March	2.1035	0.1224	0.3063	1.9196	472,686.8	907,370
20	April	2.1035	0.1224	0.3063	1.9196	246,735.5	473,633
21	May	2.1035	0.1224	0.3063	1.9196	157,647.8	302,621
22	June	2.1035	0.1224	0.3063	1.9196	88,951.4	170,751
23	July	2.1035	0.1224	0.3063	1.9196	62,104.1	119,215
24	August	2.1035	0.1224	0.3063	1.9196	58,395.2	112,095
25	September	2.1035	0.1224	0.3063	1.9196	59,374.8	113,976
26	October	2.3525	0.1727	0.3570	2.1682	69,495.3	150,680
27	November 2021	2.3525	0.1727	0.3570	2.1682	<u>166,833.7</u>	<u>361,729</u>
28	Total					2,880,174.2	5,309,007
<b>29</b>	<b><u>Commercial Priority 1 Demand</u></b>						
30	December 2020	1.2219	0.1181	1.3400	87,163.0	116,798	
31	January 2021	2.1035	0.1224	2.2259	109,702.0	244,186	
32	February	2.1035	0.1224	2.2259	112,618.0	250,676	
33	March	2.1035	0.1224	2.2259	92,530.8	205,964	
34	April	2.1035	0.1224	2.2259	57,355.0	127,666	
35	May	2.1035	0.1224	2.2259	41,365.0	92,074	
36	June	2.1035	0.1224	2.2259	24,892.0	55,407	
37	July	2.1035	0.1224	2.2259	18,190.0	40,489	
38	August	2.1035	0.1224	2.2259	16,733.9	37,248	
39	September	2.1035	0.1224	2.2259	17,120.9	38,109	
40	October	2.3525	0.1727	2.5252	20,842.5	52,631	
41	November 2021	2.3525	0.1727	2.5252	45,687.0	<u>115,369</u>	
42	Total				644,200.1	1,376,617	
<b>43</b>	<b><u>Industrial Priority 1 Demand</u></b>						
44	December 2020	1.2219	0.1181	1.3400	0.0	0	
45	January 2021	2.1035	0.1224	2.2259	0.0	0	
46	February	2.1035	0.1224	2.2259	0.0	0	
47	March	2.1035	0.1224	2.2259	0.0	0	
48	April	2.1035	0.1224	2.2259	0.0	0	
49	May	2.1035	0.1224	2.2259	0.0	0	
50	June	2.1035	0.1224	2.2259	0.0	0	
51	July	2.1035	0.1224	2.2259	0.0	0	
52	August	2.1035	0.1224	2.2259	0.0	0	
53	September	2.1035	0.1224	2.2259	0.0	0	
54	October	2.3525	0.1727	2.5252	0.0	0	
55	November 2021	2.3525	0.1727	2.5252	<u>0.0</u>	<u>0</u>	
56	Total				0.0	0	

**Columbia Gas of Pennsylvania, Inc.**  
**Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
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<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Total</u> <u>Gas Cost</u> \$
1	<b>Gas Cost Revenue Summary by Customer Class</b>	
2	Residential Revenue	101,536,039
3	Commercial Revenue	33,413,075
4	Industrial Revenue	647,841
5	Residential CAP Revenue	1,235,158
6	Residential Choice Revenue	8,461,991
7	Commercial Choice Revenue	5,309,007
8	Commercial Priority 1	1,376,617
9	Industrial Priority 1	<u>0</u>
10	Total Gas Cost Revenue	151,979,728

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Calculated</u> <u>Gas Cost</u> (1) \$	<u>% Of</u> <u>Revenue</u> (2) %	<u>Net</u> <u>Gas Cost</u> (3) \$
11	Residential Sales	101,536,039	0.668090	105,849,862
12	Commercial Sales	33,413,075	0.219852	34,832,588
13	Industrial Sales	647,841	0.004263	675,415
14	Residential Choice	8,461,991	0.055678	8,821,429
15	Residential CAP	1,235,158	0.008127	1,287,614
16	Commercial Choice	5,309,007	0.034932	5,534,505
17	Commercial Priority 1	1,376,617	0.009058	1,435,118
18	Industrial Priority 1	<u>0</u>	<u>0.000000</u>	<u>0</u>
19	Total	151,979,728	1.000000	158,436,531
20	Plus:			
21	Unbilled			10,913,363
22	Off-System Sales			<u>4,328,230</u>
23	<b>Total Cost of Gas</b>			<b>173,678,124.94</b>

Columbia Gas of Pennsylvania, Inc.  
Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates  
Based on Per Books Actual Physical Flow Volumes  
For the 12 Months Ended November 30, 2021

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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule RSS - Residential Sales Service</u>			
2	<b>RESIDENTIAL</b>			
3	Rider USP:			
4	December 2020	3,373,510.7	0.7639	2,577,025
5	January 2021	5,039,471.1	0.8173	4,118,760
6	February	5,274,679.4	0.8173	4,310,995
7	March	4,243,303.3	0.8173	3,468,052
8	April	2,240,046.1	0.9427	2,111,691
9	May	1,503,303.7	0.9427	1,417,164
10	June	768,551.6	0.9427	724,514
11	July	440,439.0	0.9693	426,918
12	August	394,706.4	0.9693	382,589
13	September	414,211.6	0.9693	401,495
14	October	498,784.7	1.2135	605,275
15	November 2021	<u>1,563,598.0</u>	1.2135	<u>1,897,426</u>
16	Total RSS - Rider USP	25,754,605.6		22,441,904
17	Gas Procurement Charge			
18	December 2020	3,044,929.9	0.0695	211,623
19	January 2021	5,039,471.1	0.0695	350,243
20	February	5,274,679.4	0.0102	53,802
21	March	4,243,303.3	0.0102	43,282
22	April	2,240,046.1	0.0102	22,848
23	May	1,503,303.7	0.0102	15,334
24	June	768,551.6	0.0102	7,839
25	July	440,439.0	0.0102	4,492
26	August	394,706.4	0.0102	4,026
27	September	414,211.6	0.0102	4,225
28	October	498,784.7	0.0102	5,088
29	November 2021	<u>1,563,598.0</u>	0.0102	<u>15,949</u>
30	Total RSS - Gas Procurement Charge	25,426,024.8		738,751
31	Merchant Function Charge			
32	December 2020	3,373,510.7	0.0312	105,254
33	January 2021	5,039,471.1	0.0248	124,979
34	February	5,274,679.4	0.0236	124,482
35	March	4,243,303.3	0.0236	100,142
36	April	2,240,046.1	0.0236	52,865
37	May	1,503,303.7	0.0236	35,478
38	June	768,551.6	0.0236	18,138
39	July	440,439.0	0.0236	10,394
40	August	394,706.4	0.0236	9,315
41	September	414,211.6	0.0236	9,775
42	October	498,784.7	0.0418	20,849
43	November 2021	<u>1,563,598.0</u>	0.0418	<u>65,358</u>
44	Total RSS - Merchant Function Charge	25,754,605.6		677,029
45	Rider CC			
46	December 2020	3,044,929.9	0.0010	3,045
47	January 2021	5,039,471.1	0.0010	5,039
48	February	5,274,679.4	0.0010	5,275
49	March	4,243,303.3	0.0010	4,243
50	April	2,240,046.1	0.0010	2,240
51	May	1,503,303.7	0.0010	1,503
52	June	768,551.6	0.0010	769
53	July	440,439.0	0.0010	440
54	August	394,706.4	0.0010	395
55	September	414,211.6	0.0010	414
56	October	498,784.7	0.0010	499
57	November 2021	<u>1,563,598.0</u>	0.0010	<u>1,564</u>
58	Total RSS - Rider CC	25,426,024.8		25,426

Columbia Gas of Pennsylvania, Inc.  
 Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates  
 Based on Per Books Actual Physical Flow Volumes  
 For the 12 Months Ended November 30, 2021

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 Schedule No. 9  
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule CAP- Residential Sales Service CAP</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2020	328,580.8	0.7639	251,003
5	January 2021	480,807.8	0.8173	392,964
6	February	504,785.3	0.8173	412,561
7	March	419,782.9	0.8173	343,089
8	April	234,659.1	0.9427	221,213
9	May	160,927.9	0.9427	151,707
10	June	75,835.6	0.9427	71,490
11	July	38,905.9	0.9693	37,711
12	August	32,303.5	0.9693	31,312
13	September	33,718.2	0.9693	32,683
14	October	50,125.0	1.2135	60,827
15	November 2021	<u>165,510.2</u>	1.2135	<u>200,847</u>
16	Total CAP - Rider USP	2,525,942.2		2,207,407
17	Gas Procurement Charge			
18	December 2020	328,580.8	0.0695	22,836
19	January 2021	480,807.8	0.0695	33,416
20	February	504,785.3	0.0102	5,149
21	March	419,782.9	0.0102	4,282
22	April	234,659.1	0.0102	2,394
23	May	160,927.9	0.0102	1,641
24	June	75,835.6	0.0102	774
25	July	38,905.9	0.0102	397
26	August	32,303.5	0.0102	329
27	September	33,718.2	0.0102	344
28	October	50,125.0	0.0102	511
29	November 2021	<u>165,510.2</u>	0.0102	<u>1,688</u>
30	Total CAP - Gas Procurement Charge	2,525,942.2		73,761
31	Merchant Function Charge			
32	December 2020	328,580.8	0.0312	10,252
33	January 2021	480,807.8	0.0248	11,924
34	February	504,785.3	0.0236	11,913
35	March	419,782.9	0.0236	9,907
36	April	234,659.1	0.0236	5,538
37	May	160,927.9	0.0236	3,798
38	June	75,835.6	0.0236	1,790
39	July	38,905.9	0.0236	918
40	August	32,303.5	0.0236	762
41	September	33,718.2	0.0236	796
42	October	50,125.0	0.0418	2,095
43	November 2021	<u>165,510.2</u>	0.0418	<u>6,918</u>
44	Total CAP - Merchant Function Charge	2,525,942.2		66,611
45	Rider CC			
46	December 2020	328,580.8	0.0010	329
47	January 2021	480,807.8	0.0010	481
48	February	504,785.3	0.0010	505
49	March	419,782.9	0.0010	420
50	April	234,659.1	0.0010	235
51	May	160,927.9	0.0010	161
52	June	75,835.6	0.0010	76
53	July	38,905.9	0.0010	39
54	August	32,303.5	0.0010	32
55	September	33,718.2	0.0010	34
56	October	50,125.0	0.0010	50
57	November 2021	<u>165,510.2</u>	0.0010	<u>166</u>
58	Total CAP - Rider CC	2,525,942.2		2,528

Columbia Gas of Pennsylvania, Inc.  
 Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates  
 Based on Per Books Actual Physical Flow Volumes  
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6.440 Therms Annually)</u>			
2	Gas Procurement Charge			
3	December 2020	477,804.3	0.0695	33,207
4	January 2021	780,352.2	0.0695	54,234
5	February	838,925.9	0.0102	8,557
6	March	678,132.9	0.0102	6,917
7	April	330,077.9	0.0102	3,367
8	May	201,948.8	0.0102	2,060
9	June	101,536.7	0.0102	1,036
10	July	64,990.5	0.0102	663
11	August	63,368.7	0.0102	646
12	September	63,058.4	0.0102	643
13	October	76,481.7	0.0102	780
14	November 2021	<u>226,366.6</u>	0.0102	<u>2,309</u>
15	Total SGSS - Gas Procurement Charge	3,903,044.6		114,419
16	Merchant Function Charge			
17	December 2020	477,804.3	0.0066	3,154
18	January 2021	780,352.2	0.0052	4,058
19	February	838,925.9	0.0048	4,027
20	March	678,132.9	0.0048	3,255
21	April	330,077.9	0.0048	1,584
22	May	201,948.8	0.0048	969
23	June	101,536.7	0.0048	487
24	July	64,990.5	0.0048	312
25	August	63,368.7	0.0048	304
26	September	63,058.4	0.0048	303
27	October	76,481.7	0.0085	650
28	November 2021	<u>226,366.6</u>	0.0085	<u>1,924</u>
29	Total SGSS - Merchant Function Charge	3,903,044.6		21,027
30	Rider CC			
31	December 2020	477,804.3	0.0010	478
32	January 2021	780,352.2	0.0010	780
33	February	838,925.9	0.0010	839
34	March	678,132.9	0.0010	678
35	April	330,077.9	0.0010	330
36	May	201,948.8	0.0010	202
37	June	101,536.7	0.0010	102
38	July	64,990.5	0.0010	65
39	August	63,368.7	0.0010	63
40	September	63,058.4	0.0010	63
41	October	76,481.7	0.0010	76
42	November 2021	<u>226,366.6</u>	0.0010	<u>226</u>
43	Total SGSS - Rider CC	3,903,044.6		3,902
44	Pipeline Refund/Penalty Credits			
45	December 2020	477,804.3	0.0000	0
46	January 2021	780,352.2	0.0000	0
47	February	838,925.9	0.0000	0
48	March	678,132.9	0.0000	0
49	April	330,077.9	0.0000	0
50	May	201,948.8	0.0000	0
51	June	101,536.7	0.0000	0
52	July	64,990.5	0.0000	0
53	August	63,368.7	0.0000	0
54	September	63,058.4	0.0000	0
55	October	76,481.7	0.0000	0
56	November 2021	<u>226,366.6</u>	0.0000	<u>0</u>
57	Total SGSS - Pipeline Refund/Penalty Credits	3,903,044.6		0

Columbia Gas of Pennsylvania, Inc.  
 Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates  
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u>			
2	Gas Procurement Charge			
3	December 2020	455,766.9	0.0695	31,676
4	January 2021	680,288.0	0.0695	47,280
5	February	719,780.6	0.0102	7,342
6	March	596,361.7	0.0102	6,083
7	April	326,934.1	0.0102	3,335
8	May	219,132.7	0.0102	2,235
9	June	127,996.0	0.0102	1,306
10	July	95,248.5	0.0102	972
11	August	86,121.5	0.0102	878
12	September	92,885.1	0.0102	947
13	October	112,379.5	0.0102	1,146
14	November 2021	<u>234,077.4</u>	0.0102	<u>2,388</u>
15	Total SGSS - Gas Procurement Charge	3,746,972.0		105,588
16	Merchant Function Charge			
17	December 2020	455,766.9	0.0066	3,008
18	January 2021	680,288.0	0.0052	3,537
19	February	719,780.6	0.0048	3,455
20	March	596,361.7	0.0048	2,863
21	April	326,934.1	0.0048	1,569
22	May	219,132.7	0.0048	1,052
23	June	127,996.0	0.0048	614
24	July	95,248.5	0.0048	457
25	August	86,121.5	0.0048	413
26	September	92,885.1	0.0048	446
27	October	112,379.5	0.0085	955
28	November 2021	<u>234,077.4</u>	0.0085	<u>1,990</u>
29	Total SGSS - Merchant Function Charge	3,746,972.0		20,359
30	Rider CC			
31	December 2020	455,766.9	0.0010	456
32	January 2021	680,288.0	0.0010	680
33	February	719,780.6	0.0010	720
34	March	596,361.7	0.0010	596
35	April	326,934.1	0.0010	327
36	May	219,132.7	0.0010	219
37	June	127,996.0	0.0010	128
38	July	95,248.5	0.0010	95
39	August	86,121.5	0.0010	86
40	September	92,885.1	0.0010	93
41	October	112,379.5	0.0010	112
42	November 2021	<u>234,077.4</u>	0.0010	<u>234</u>
43	Total SGSS - Rider CC	3,746,972.0		3,746
44	Pipeline Refund/Penalty Credits			
45	December 2020	455,766.9	0.0000	0
46	January 2021	680,288.0	0.0000	0
47	February	719,780.6	0.0000	0
48	March	596,361.7	0.0000	0
49	April	326,934.1	0.0000	0
50	May	219,132.7	0.0000	0
51	June	127,996.0	0.0000	0
52	July	95,248.5	0.0000	0
53	August	86,121.5	0.0000	0
54	September	92,885.1	0.0000	0
55	October	112,379.5	0.0000	0
56	November 2021	<u>234,077.4</u>	0.0000	<u>0</u>
57	Total SGSS - Pipeline Refund/Penalty Credits	3,746,972.0		0

Columbia Gas of Pennsylvania, Inc.  
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule LGSS - Large General Sales Service</u>			
2	Gas Procurement Charge			
3	December 2020	111,759.4	0.0695	7,767
4	January 2021	153,345.8	0.0695	10,658
5	February	173,248.9	0.0102	1,767
6	March	126,793.5	0.0102	1,293
7	April	89,313.1	0.0102	911
8	May	58,562.9	0.0102	597
9	June	35,236.0	0.0102	359
10	July	31,116.4	0.0102	317
11	August	28,739.5	0.0102	293
12	September	33,516.3	0.0102	342
13	October	35,629.7	0.0102	363
14	November 2021	<u>70,441.4</u>	0.0102	<u>719</u>
15	Total LGSS - Gas Procurement Charge	947,702.9		25,386
16	Pipeline Refund/Penalty Credits			
17	December 2020	111,759.4	0.0000	0
18	January 2021	153,345.8	0.0000	0
19	February	173,248.9	0.0000	0
20	March	126,793.5	0.0000	0
21	April	89,313.1	0.0000	0
22	May	58,562.9	0.0000	0
23	June	35,236.0	0.0000	0
24	July	31,116.4	0.0000	0
25	August	28,739.5	0.0000	0
26	September	33,516.3	0.0000	0
27	October	35,629.7	0.0000	0
28	November 2021	<u>70,441.4</u>	0.0000	<u>0</u>
29	Total LGSS - Pipeline Refund/Penalty Credits	947,702.9		0

16 Component Tariff Sales Summary by Customer Class		
17	Residential Gas Procurement Charge	812,512
18	Residential Merchant Function Charge	743,640
19	Residential Rider CC	27,954
20	Small General Sales Service Gas Procurement Charge	139,805
21	Small General Sales Service Merchant Function Charge	41,386
22	Small General Sales Service Rider CC	7,648
23	Small General Sales Service Pipeline Refund/Penalty Credits	0
24	Large General Sales Service Gas Procurement Charge	105,588
25	Large General Sales Service Pipeline Refund/Penalty Credits	0
26	Total Sales Service - Gas Procurement Charge	1,057,905
27	Total Sales Service - Merchant Function Charge	785,026
28	Total Sales Service - Rider CC	35,602
29	Total Sales Service - Pipeline Refund/Penalty Credits	0



Columbia Gas of Pennsylvania, Inc.  
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2020	632,365.6	0.7639	483,064
5	January 2021	921,675.0	0.8173	753,285
6	February	949,562.8	0.8173	776,078
7	March	753,284.3	0.8173	615,659
8	April	397,066.2	0.9427	374,314
9	May	265,729.5	0.9427	250,503
10	June	133,939.8	0.9427	126,265
11	July	77,038.4	0.9693	74,673
12	August	67,062.1	0.9693	65,003
13	September	69,086.5	0.9693	66,966
14	October	83,533.9	1.2135	101,368
15	November 2021	<u>264,123.9</u>	1.2135	<u>320,514</u>
16	Total RDS - Rider USP	4,614,468.0		4,007,692
17	Rider CC:			
18	December 2020	632,365.6	0.0010	632
19	January 2021	921,675.0	0.0010	922
20	February	949,562.8	0.0010	950
21	March	753,284.3	0.0010	753
22	April	397,066.2	0.0010	397
23	May	265,729.5	0.0010	266
24	June	133,939.8	0.0010	134
25	July	77,038.4	0.0010	77
26	August	67,062.1	0.0010	67
27	September	69,086.5	0.0010	69
28	October	83,533.9	0.0010	84
29	November 2021	264,123.9	0.0010	<u>264</u>
30	Total RDS - Rider CC	4,614,468.0		4,615
31	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>			
32	Rider CC:			
33	December 2020	365,137.4	0.0010	365
34	January 2021	553,065.3	0.0010	553
35	February	579,746.9	0.0010	580
36	March	472,686.8	0.0010	473
37	April	246,735.5	0.0010	247
38	May	157,647.8	0.0010	158
39	June	88,951.4	0.0010	89
40	July	62,104.1	0.0010	62
41	August	58,395.2	0.0010	58
42	September	59,374.8	0.0010	59
43	October	69,495.3	0.0010	69
44	November 2021	<u>166,833.7</u>	0.0010	<u>167</u>
45	Total SCD - Rider CC	2,880,174.2		2,880
46	Pipeline Refund/Penalty Credits			
47	December 2020	365,137.4	0.0000	0
48	January 2021	553,065.3	0.0000	0
49	February	579,746.9	0.0000	0
50	March	472,686.8	0.0000	0
51	April	246,735.5	0.0000	0
52	May	157,647.8	0.0000	0
53	June	88,951.4	0.0000	0
54	July	62,104.1	0.0000	0
55	August	58,395.2	0.0000	0
56	September	59,374.8	0.0000	0
57	October	69,495.3	0.0000	0
58	November 2021	<u>166,833.7</u>	0.0000	<u>0</u>
59	Total SGSS - Pipeline Refund/Penalty Credits	2,880,174.2		0

Columbia Gas of Pennsylvania, Inc.  
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1 Rate Schedule SGDS (< 6,440 Therms Annually)

2	Rider CC:			
3	December 2020	34,723.6	0.0010	35
4	January 2021	55,514.5	0.0010	56
5	February	59,369.7	0.0010	59
6	March	46,767.3	0.0010	47
7	April	21,885.1	0.0010	22
8	May	14,065.5	0.0010	14
9	June	7,159.2	0.0010	7
10	July	4,309.7	0.0010	4
11	August	3,881.5	0.0010	4
12	September	4,250.1	0.0010	4
13	October	4,832.2	0.0010	5
14	November 2021	15,163.8	0.0010	<u>15</u>
15	Total SGDS - Rider CC	271,922.2		272

16 Pipeline Refund/Penalty Credits - SGDS Priority One

17	December 2020	6,223.0	0.0000	0
18	January 2021	8,326.0	0.0000	0
19	February	8,591.0	0.0000	0
20	March	7,141.0	0.0000	0
21	April	4,198.0	0.0000	0
22	May	3,123.0	0.0000	0
23	June	1,865.0	0.0000	0
24	July	1,187.0	0.0000	0
25	August	1,053.9	0.0000	0
26	September	1,070.9	0.0000	0
27	October	1,258.5	0.0000	0
28	November 2021	<u>2,917.0</u>	0.0000	<u>0</u>
29	Total SGDS - Pipeline Refund/Penalty Credits	46,954.3		0

16 Rate Schedule SGDS (< 6,440 to <= 64,400 Therms Annually)

17	Rider CC:			
18	December 2020	404,095.5	0.0010	404
19	January 2021	559,482.8	0.0010	559
20	February	580,987.3	0.0010	581
21	March	473,618.9	0.0010	474
22	April	272,598.2	0.0010	273
23	May	190,173.1	0.0010	190
24	June	107,937.4	0.0010	108
25	July	74,995.1	0.0010	75
26	August	71,659.0	0.0010	72
27	September	75,867.6	0.0010	76
28	October	92,129.0	0.0010	92
29	November 2021	<u>204,688.0</u>	0.0010	<u>205</u>
30	Total SGDS - Rider CC	3,108,231.9		3,109

31 Pipeline Refund/Penalty Credits - SGDS Priority One

32	December 2020	80,940.0	0.0000	0
33	January 2021	101,376.0	0.0000	0
34	February	104,027.0	0.0000	0
35	March	85,389.8	0.0000	0
36	April	53,157.0	0.0000	0
37	May	38,242.0	0.0000	0
38	June	23,027.0	0.0000	0
39	July	17,003.0	0.0000	0
40	August	15,680.0	0.0000	0
41	September	16,050.0	0.0000	0
42	October	19,584.0	0.0000	0
43	November 2021	<u>42,770.0</u>	0.0000	<u>0</u>
44	Total SGDS - Pipeline Refund/Penalty Credits	597,245.8		0

Columbia Gas of Pennsylvania, Inc.  
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Line No.	Description	Calculated USP (1) \$	% Of Revenue (2) %	Net Per Books Rider USP (3) \$
<b>1 Component Tariff Sales Summary by Customer Class</b>				
2	Residential Choice Rider CC			4,615
3	Small Commercial Distribution Choice Rider CC			2,880
4	Small General Distribution Service Rider CC			3,381
5	Total Choice and Distribution Rider CC			10,876
6	Small Commercial Distribution Choice Pipeline Refund/Penalty Credits			0
7	Small General Distribution Service Rider Pipeline Refund/Penalty Credits			0
8	Total Choice and Distribution Pipeline Refund/Penalty Credits			0
6	Residential Sales	22,441,904	0.848478	22,042,915
7	Residential Choice	<u>4,007,692</u>	<u>0.151522</u>	<u>3,936,444</u>
8	Total	26,449,596	1.000000	25,979,359
	Plus:			
9	Unbilled			<u>1,654,000</u>
10	Total USP (per Exhibit 4, Schedule 2, Page 30, Line 1 )			27,633,359

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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1</b>	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
2	Customer Charge	3,975,058		23.00	91,426,334	
3	Commodity Charge:					
4	All Gas Consumed		26,819,744.0	7.3323	196,650,409	
5	Rider USP - Universal Service Plan		26,819,744.0	0.8300	22,260,388	
6	Rider CC - Customer Choice		26,819,744.0	0.0010	26,820	
7	Gas Procurement Charge		26,819,744.0	0.0102	<u>273,561</u>	
8	Subtotal				310,637,512	
9	STAS				0	
10	Base Rate Revenue				310,637,512	
11	Gas Cost		26,819,744.0	5.4943	147,355,719	
12	Merchant Function Charge		<u>26,819,744.0</u>	0.0474	<u>1,271,256</u>	
13	Total Rate Schedule RSS	3,975,058	26,819,744.0		459,264,487	17.1241
<b>14</b>	<b><u>Rate Schedule CAP - Residential Sales Service CAP</u></b>					
15	Customer Charge	292,178		23.00	6,720,094	
16	Commodity Charge:					
17	All Gas Consumed		2,613,442.6	7.3323	19,162,545	
18	Redistribution of CAP Shortfall resulting from proposed rates				<u>3,702,501</u>	
19	Gas Procurement Charge		2,613,442.6	0.0102	<u>26,657</u>	
20	Subtotal				29,611,797	
21	STAS				0	
22	Base Rate Revenue				29,611,797	
23	Gas Cost		2,613,442.6	5.4943	14,359,038	
24	Merchant Function Charge		<u>2,613,442.6</u>	0.0474	<u>123,877</u>	
25	Total Rate Schedule CAP	292,178	2,613,442.6		44,094,712	
<b>26</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>					
27	Customer Charge:					
28	Less Than 6,440 Therms Annually	276,029		30.00	8,280,870	
29	Commodity Charge:					
30	Less Than 6,440 Therms Annually		4,005,924.4	5.4497	21,831,086	
31	Rider CC - Customer Choice		4,005,924.4	0.0010	4,006	
32	Gas Procurement Charge		4,005,924.4	0.0102	<u>40,860</u>	
33	Subtotal				30,156,822	
34	STAS				0	
35	Base Rate Revenue				30,156,822	
36	Gas Cost		4,005,924.4	5.4943	22,009,750	
37	Merchant Function Charge		<u>4,005,924.4</u>	0.0138	<u>55,282</u>	
38	Total Rate Schedule SGSS	276,029	4,005,924.4		52,221,854	13.0362
<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		3,857,460.1	4.7467	18,310,206	
44	Rider CC - Customer Choice		3,857,460.1	0.0010	3,857	
45	Gas Procurement Charge		3,857,460.1	0.0102	39,346	
46	Subtotal				20,326,749	
47	STAS				0	
48	Base Rate Revenue				20,326,749	
49	Gas Cost		3,857,460.1	5.4943	21,194,043	
50	Merchant Function Charge		<u>3,857,460.1</u>	0.0138	<u>53,233</u>	
51	Total Rate Schedule SGSS >6,440 to ≤ 64,400 Therms	32,889	3,857,460.1		41,574,025	

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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>					
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		70,149.0	0.0937	6,573	
6	Subtotal				20,361	
7	STAS				0	
8	Base Rate Revenue				20,361	
9	Gas Cost - Commodity		70,149.0	(workpaper)	500,485	
10	Gas Cost - Demand		<u>660.0</u>		<u>9,077</u>	
11	Total Rate Schedule NSS	12	70,149.0		529,923	7.5542
12	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>					
13	Customer Charge:					
14	> 64,400 <= 110,000 Therms Annually	503		290.00	145,870	
15	> 110,000 to <= 540,000 Therms Annually	471		940.00	442,740	
16	> 540,000 to <= 1,074,000 Therms Annually	12		2,420.00	29,040	
17	> 1,074,000 to <= 3,400,000 Therms Annually	14		3,760.00	52,640	
18	> 3,400,000 to <= 7,500,000 Therms Annually	0		7,250.00	0	
19	> 7,500,000. Therms Annually	0		10,730.00	0	
20	Commodity Charge:					
21	> 64,400 <= 110,000 Therms Annually		362,836.1	3.3081	1,200,298	
22	> 110,000 to <= 540,000 Therms Annually		613,951.5	3.0928	1,898,829	
23	> 540,000 to <= 1,074,000 Therms Annually		5,315.3	1.8048	9,593	
24	> 1,074,000 to <= 3,400,000 Therms Annually		5,490.9	1.6010	8,791	
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		976,787.6	0.0102	9,963	
28	Gas Procurement - > 540,000 Therms Annually		10,806.2	0.0102	110	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				3,797,874	
32	Gas Cost - ≤ 540,000 Therms Annually		976,787.6	5.4943	5,366,764	
33	Gas Cost - > 540,000 Therms Annually		<u>10,806.2</u>	5.4943	<u>59,373</u>	
34	Total Rate Schedule LGSS	1,000	987,593.8		9,224,011	9.3399
35	<b><u>Tariff Sales Summary by Rate Class</u></b>					
36	Base Rate Revenue				317,661,883	
37	STAS				0	
38	Rider USP				22,260,388	
39	Merchant Function Charge				1,395,133	
40	Gas Procurement Charge				300,218	
41	Rider CC				26,820	
42	Gas Cost				<u>161,714,757</u>	
43	Total Residential Sales	4,267,236	29,433,186.6		503,359,199	
44	Base Rate Revenue				50,395,502	
45	STAS				0	
46	Merchant Function Charge				108,515	
47	Gas Procurement Charge				80,206	
48	Rider CC				7,863	
49	Gas Cost				<u>43,203,793</u>	
50	Total Small General Sales	308,918	7,863,385		93,795,879	
51	Base Rate Revenue				20,361	
52	STAS				0	
53	Gas Cost				<u>509,562</u>	
54	Total Negotiated Sales	12	70,149.0		529,923	
55	Base Rate Revenue				3,787,801	
56	STAS				0	
57	Gas Procurement Charge				10,073	
58	Gas Cost				<u>5,426,137</u>	
59	Total Large General Sales	1,000	987,593.8		9,224,011	
60	Total Tariff Sales	4,577,166	38,354,313.9		606,909,012	

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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		<i>(Ex 3, Sch 2)</i>	<i>(Ex 3, Sch 3)</i>			
<b>1</b>	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>					
2	Customer Charge	651,519		23.00	14,984,937	
3	Commodity Charge:					
4	All Gas Consumed		4,770,144.4	7.3323	34,976,130	
5	Rider USP - Universal Service Plan		4,770,144.4	0.8300	3,959,220	
6	Rider CC		4,770,144.4	0.0010	<u>4,770</u>	
7	Subtotal				53,925,057	
8	STAS				<u>0</u>	
9	Base Rate Revenue				53,925,057	
10	Gas Cost		<u>4,770,144.4</u>	1.8023	<u>8,597,231</u>	
11	Total Rate Schedule RDS	651,519	4,770,144.4		62,522,288	13.1070
<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	95,097		30.00	2,852,910	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,461,800.4	5.4497	7,966,374	
17	Rider CC		1,461,800.4	0.0010	<u>1,462</u>	
18	Subtotal				10,820,746	
19	STAS				<u>0</u>	
20	Base Rate Revenue				10,820,746	
21	Gas Cost		<u>1,461,800.4</u>	1.8023	<u>2,634,603</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	95,097	1,461,800.4		13,455,349	9.2046
<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		60.00	770,580	
26	Commodity Charge:					
27	> 6,440 to ≤ 64,400 Therms Annually		1,503,813.3	4.7467	7,138,151	
28	Rider CC		1,503,813.3	0.0010	<u>1,504</u>	
29	Subtotal				7,910,235	
30	STAS				<u>0</u>	
31	Base Rate Revenue				7,910,235	
32	Gas Cost		1,503,813.3	1.8023	<u>2,710,323</u>	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	12,843	1,503,813.3		10,620,558	7.0624
<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		30.00	341,640	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	Less Than 6,440 Therms Annually		48,352.2	5.3413	258,264	
40	All Other - Aggregation					
41	Less Than 6,440 Therms Annually		<u>234,704.8</u>	5.3413	1,253,629	
42	Rider CC		283,057.0	0.0010	<u>283</u>	
43	Subtotal				1,853,816	
44	STAS				<u>0</u>	
45	Subtotal				1,853,816	
46	Priority 1 Gas Cost		<u>48,352.2</u>	2.0851	<u>100,819</u>	
47	Total Rate Schedule SGDS ≤ 6,440 Therms	11,388	283,057.0		1,954,635	6.9054

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
Schedule No. 10  
Page 4 of 6  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 3, Sch 2)	(Ex 3, 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 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		616,000.2	4.6384	2,857,255	
7	All Other - Aggregation					
8	> 6,440 to ≤ 64,400 Therms Annually		<u>2,698,696.2</u>	4.6384	12,517,632	
9	Rider CC		3,314,696.4	0.0010	<u>3,315</u>	
10	Subtotal				16,393,642	
11	STAS				<u>0</u>	
12	Subtotal				16,393,642	
13	Priority 1 Gas Cost		616,000.2	2.0851	<u>1,284,422</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,924	3,314,696.4		17,678,064	5.3332
<b>15</b>	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>					
16	Customer Charge:					
17	>64,400 ≤ 110,000 Therms Annually	2,142		290.00	621,180	
18	> 110,000 to ≤ 540,000 Therms Annually	2,418		940.00	2,272,920	
19	Commodity Charge:					
20	>64,400 ≤ 110,000 Therms Annually		1,507,065.8	3.3081	4,985,524	
21	> 110,000 to ≤ 540,000 Therms Annually		4,607,766.0	3.0928	14,250,899	
22	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>21,747.0</u>	2.6289	<u>57,170</u>	
22	Subtotal		6,136,578.8		22,187,693	
23	STAS				<u>0</u>	
23	Total Rate Schedule SDS	4,560	6,136,578.8		22,187,693	3.6156
<b>24</b>	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>					
25	Customer Charge:					
26	> 540,000 to ≤ 1,074,000 Therms Annually	492		2,420.00	1,190,640	
27	> 1,074,000 to ≤ 3,400,000 Therms Annually	301		3,760.00	1,131,760	
28	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		7,250.00	435,000	
29	> 7,500,000 Therms Annually	<u>12</u>		10,730.00	<u>128,760</u>	
30	Total	865			2,886,160	
31	Commodity Charge:					
32	> 540,000 to ≤ 1,074,000 Therms Annually		3,123,195.2	1.8048	5,636,743	
33	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,643,345.6	1.6010	7,433,996	
34	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,959,726.0	1.4367	2,815,538	
35	> 7,500,000 Therms Annually		<u>1,082,343.0</u>	0.8548	<u>925,187</u>	
36	Total Deliveries		10,808,609.8		16,811,464	
37	Subtotal				19,697,624	
38	STAS				<u>0</u>	
39	Total Rate Schedule LDS	865	10,808,609.8		19,697,624	1.8224
<b>40</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>					
41	Customer Charge:					
42	> 274,000 to ≤ 540,000 Therms Annually	24		469.34	11,264	
43	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
44	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
45	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
46	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
47	Total	36			25,052	
48	Commodity Charge:					
49	All Gas Consumed		635,284.6	0.0937	59,526	
50	Subtotal				84,578	
51	STAS				0	
52	Total Rate Schedule MLDS - Class I	36	635,284.6		84,578	0.1331

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
Schedule No. 10  
Page 5 of 6  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 3, Sch 2)	(Ex 3, Sch 3)			
<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	13		2,050.00	26,650	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	37		4,096.00	151,552	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	50			178,202	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		180,139.0	0.4479	80,684	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,512,717.0	0.3874	586,027	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		1,692,856.0		844,913	
12	Subtotal				844,913	
13	STAS				0	
14	Total Rate Schedule MLDS - Class II	50	1,692,856.0		844,913	0.4991
<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		2,420.00	29,040	
22	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0		3,760.00	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		7,250.00	0	
24	LDS > 7,500,000 Therms Annually	0		10,730.00	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			194,256	
34	Negotiated Contract Service Customer Charge:	167		(workpaper)	1,379,432	
35	Commodity Charge:					
36	All Gas Consumed		11,683,807.2	(workpaper)	<u>2,295,777</u>	
37	Subtotal				3,869,465	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	275	11,683,807.2		3,869,465	



**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2021**

Exhibit No. 3  
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Page 6 of 6  
Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
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(Ex 3, Sch 2)      (Ex 3, Sch 3)

<b>1</b>	<b>Transportation Summary by Customer Class</b>					
2	Base Rate Revenue				49,961,067	
3	STAS				0	
4	Rider USP				3,959,220	
5	Rider CC				4,770	
6	Gas Cost				<u>8,597,231</u>	
7	Total Residential Distribution Service	651,519	4,770,144.4		62,522,288	
8	Base Rate Revenue				36,971,875	
9	STAS				0	
10	Rider CC				6,564	
11	Gas Cost				<u>6,730,167</u>	
12	Total Small General Distribution Service (SCD, SGDS)	136,252	6,563,367.1		43,708,606	
13	Base Rate Revenue				22,187,693	
14	STAS				0	
15	Total Small Distribution Service	4,560	6,136,578.8		22,187,693	
16	Base Rate Revenue				19,697,624	
17	STAS				0	
18	Total Large Distribution Service	865	10,808,609.8		19,697,624	
19	Base Rate Revenue				929,491	
20	STAS				0	
21	Total Main Line Distribution Service	86	2,328,140.6		929,491	
22	Base Rate Revenue				3,869,465	
23	STAS				0	
24	Total Flexible Rate and Negotiated Contract Service	275	11,683,807.2		3,869,465	
25	Total Distribution Service	793,557	42,290,647.9		152,915,167	

<b>26</b>	<b>Total Company Throughput</b>	5,370,723	80,644,961.8		759,824,179	
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**27 Other Operating Revenue**

28	487 - Forfeited Discounts				891,427	
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	<b>Total Other Operating Revenue</b>				999,923	

<b>36</b>	<b>Total Company Revenue</b>				760,824,102	
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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. 4, Schedule 1, Page 2 and Exhibit 4, Schedule 2, for Operations and Maintenance Expense adjustments comparable to the normal level of revenues reported for the twelve months ended November 30, 2021 as shown in Exhibit No. 3.

**Columbia Gas of Pennsylvania, Inc.**  
**Statement of Operations and Maintenance Expense at Present Rates**  
**Twelve Months Ended November 30, 2021**

Line No.	Cost Element Description	Per Books Twelve Months Ended November 30, 2019 (1) \$	Per Books Twelve Months Ended November 30, 2020 (2) \$	Per Books Twelve Months Ended November 30, 2021 (3) \$	Rate Making Adjustments (4) \$	Normalized Twelve Months Ended November 30, 2021 (5 = 3 + 4) \$	Detail of Rate Making Adjustments Exhibit 4, Schedule 2 Reference (6)
1	Labor	36,130,190	36,383,823	36,081,489	425,918	36,507,407	Page 1
2	Incentive Compensation	1,472,179	260,629	3,636,110	(2,450,065)	1,186,045	Page 4
3	Pension	(8,449,772)	12,701	(12,903)		(12,903)	
4	Pension Deferral Amortization	809,770	844,977	844,977	-	844,977	Page 6
5	OPEB	(368,716)	(665,789)	(1,393,016)	1,393,016	-	Page 7
6	Other Employee Benefits	6,931,682	6,712,213	6,974,756		6,974,756	
7	Outside Services	23,300,011	19,532,270	25,902,468	(751,288)	25,151,180	Page 8 & Page 25
8	Building Leases	2,962,521	2,406,373	2,431,098	5,509	2,436,607	Page 9
9	Other Rent and Leases	424,186	473,846	435,496		435,496	
10	Corporate Insurance	4,248,343	6,085,859	6,505,612	(473,246)	6,032,366	Page 10
11	Injuries and Damages	428,366	403,860	307,629	20,047	327,676	Page 11
12	Employee Expenses	1,543,490	1,233,894	1,057,284	(2,411)	1,054,873	Page 12
13	Company Memberships	596,544	629,032	720,490	(223,226)	497,264	Page 13
14	Utilities and Fuel Used in Company Operations	2,637,498	2,518,814	2,754,696	(594,400)	2,160,296	Page 14
15	Advertising	193,037	714,668	571,123	(171,829)	399,294	Page 15
16	Fleet & Other Clearing	6,794,031	6,459,757	6,401,041		6,401,041	
17	Materials & Supplies	6,119,195	6,579,620	7,100,602	(14,087)	7,086,515	Page 16 & Page 25
18	Other O&M	331,492	3,035,111	1,182,677	(351,664)	831,013	Page 17
19	PUC, OCA, OSBA Fees	2,065,027	1,891,129	1,973,553	413,263	2,386,816	Page 18
20	NCSC Expense	63,286,180	60,507,458	68,856,996	(2,941,427)	65,915,569	Page 19
21	NCSC OPEB costs Amortization	90,313	90,313	90,313	-	90,313	Page 23
22	NiFiT Amortization	19,756	-	-		-	
23	Charitable and Civic Contributions	2,050	119	93	(93)	-	Page 24
24	Rate Case Expense	-	-	-	1,254,200	1,254,200	Page 25
25	Uncollectible Accounts	4,927,534	7,614,095	8,362,018	(1,191,024)	7,170,994	Page 26
26	Uncollectible Accounts -Unbundled-gas	1,204,274	812,793	785,026	718,622	1,503,648	Page 26
27	COVID-19 Deferral	-	(2,282,078)	(2,060,776)	2,060,776	-	Page 26
28	Total USP Rider	30,748,699	20,942,161	27,633,359	13,597,763	41,231,122	Page 29
29	Interest on Customer Deposits	-	-	-	100,416	100,416	Page 30
30	<b>Total Operation and Maintenance Expense</b>	<u>188,447,880</u>	<u>183,197,648</u>	<u>207,142,211</u>	<u>10,824,770</u>	<u>217,966,981</u>	

**Columbia Gas of Pennsylvania, Inc.**  
**Adjustment to Labor**  
**Twelve Months Ended November 30, 2021**

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> \$ (1)	<u>Adjustment</u> \$ (2)
1	Normal Labor Pay Per Books	Exh. 4, Sch. 2, Pg. 3, Ln. 6	62,669,086	
2	Annualized Labor at 11/30/21	Exh. 4, Sch. 2, Pg. 2, Ln. 5	<u>63,491,825</u>	
3	Annualized Gross Payroll Adjustment	Ln 2 - Ln 1		822,739
4	HTY O&M Labor Percentage	Exh. 4, Sch. 2, Pg. 5, Ln. 7		<u>52.54%</u>
5	Annualization Adjustment to Labor O&M	Ln 3 x Ln 4		<u>432,260</u>
6	Lobbying Adjustment			<u>(6,342)</u>
7	Total Labor Adjustment	Ln 5 + Ln 6		<u><u>425,918</u></u>

Columbia Gas of Pennsylvania, Inc.  
Annualized Labor  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Employees</u> (1)	<u>Amount</u> \$ (2)
1	Total Clerical Labor	91	6,262,198
2	Total Exempt Labor	176	17,727,072
3	Total Manual - Non-Union	18	1,447,285
4	Total Manual - Union	<u>497</u>	<u>38,055,270</u>
5	Total Active Annualized Labor	<u><u>782</u></u>	<u><u>63,491,825</u></u>

Columbia Gas of Pennsylvania, Inc.  
Gross Payroll - Overtime and Premium Pay  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$ (1)
1	Base Hours (1)	1,596,241
2	Overtime Hours (1)	92,881
3	Premium Hours (1)	15,547
4	Other Hours (1)	513
5	Total Hours (1)	<u>1,705,182</u>
6	Normal Pay (1)	62,669,086
7	Premium Pay (1)	32,464
8	Overtime Pay (1)	5,286,207
9	Other Pay (1)	588,818
10	Affiliate (2)	442,904
11	Total Payroll Dollars	<u>69,019,479</u>

(1) From Earnings Balance Report provided by Payroll Department.

(2) See Exhibit 4, Schedule 2, Page 5, Line 4

**Columbia Gas of Pennsylvania, Inc.**  
**Incentive Compensation Adjustment**  
**Twelve Months Ended November 30, 2021**

<b><u>Line No.</u></b>	<b><u>Description</u></b>	<b><u>Reference</u></b>	<b><u>Amount</u></b> \$ (1)	<b><u>Adjustment</u></b> \$ (2)
1	Incentive Compensation per Books	Exh. 4, Sch. 1, Pg. 2, Ln. 2		3,636,110
2	Incentive Compensation Paid in 2021		2,257,450	
3	HTY O&M Labor Percentage	Exh. 4, Sch. 2, Pg. 5, Ln. 7	<u>52.54%</u>	
4	Incentive Compensation Paid included in O&M	Ln 2 x Ln 3		<u>1,186,045</u>
5	Total Adjustment	Ln 4 - Ln 1		<u>(2,450,065)</u>

Columbia Gas of Pennsylvania, Inc.  
HTY O&M Labor Percentage  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	Historic Test	HTY
		Period <u>Per Books</u>	<u>O&amp;M Percentage</u>
		\$ (1)	% (2)
	<b>Labor</b>		
1	O&M Expense	39,717,599	<b>52.54%</b>
2	CWIP	32,881,819	43.50%
3	RWIP	1,475,038	1.95%
4	Intercompany	442,904	0.59%
5	Other	1,078,845	1.43%
6	Total Gross Labor	<b>75,596,205</b>	<b>100.00%</b>
7	HTY O&M Labor Percentage - (Ln 1 / Ln 6)	<b>52.54%</b>	<b>52.54%</b>



Columbia Gas of Pennsylvania, Inc.  
Prepaid Pension Amortization Adjustment  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> \$ (1)	<u>Adjustment</u> \$ (2)
1	Pension Deferral Amortization HTY Expense per Books	Exh. 4, Sch. 1, Pg. 2, Ln. 4		844,977
2	Deferred Pension Prepayment Amount	Docket No. R-2018-2647577	8,449,772	
3	Amortized over 10 years Per the Order		<u>10</u>	
4	Annual Amortization Expense per Final Order	Ln 2 / Ln 3	844,977	844,977
5	Adjustment	Ln 4 - Ln 1		<u><u>-</u></u>

Columbia Gas of Pennsylvania, Inc.  
OPEB Expense Adjustment  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> \$(1)
1	OPEB Credit per Books	Exh. 4, Sch. 1, Pg. 2, Ln. 5	(1,393,016)
2	OPEB Credit per Books - Adjustment to Remove	Docket No. R-2012-2321748	1,393,016
3	Adjusted	Ln 1 + Ln 2	<hr/> <hr/> <hr/> -

Columbia Gas of Pennsylvania, Inc.  
Outside Services Adjustment  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> \$ (1)
1	Outside Services Per Books	Exh. 4, Sch. 1, Pg. 2, Ln. 7	25,902,468
2	Non-Recurring - Non-recoverable		(400,000)
3	Lobbying Adjustment (Consulting)		<u>(125,842)</u>
4	Outside Services Expense After Lobbying Adjustment		1_ / <u><u>25,376,626</u></u>

1\_ / Also See Exhibit 4, Schedule 2, Page 25 for an additional adjustment to Outside Services.

Columbia Gas of Pennsylvania, Inc.  
Building Leases Adjustment  
Twelve Months Ended November 30, 2021

Line No.	Lease Number	Type of Property	Annual					Adjustment \$
			Rental (1)	CAM Charges (2)	Charged to Other Comp. (3)	Charged to A/C 107 (4)	Net Rental (5=1-2-3) (5)	
1		Total Building Lease expense per Books (Exh. 4, Sch. 1, Pg. 2, Ln. 8)						2,431,098
2		<u>Building Leases</u>						
3	B251	Uniontown MOD Site	\$ 45,000	\$ -	\$ 3,253	\$ 7,741	\$ 34,006	
4	B255	Charleroi Operating Center	31,860	-	5,429	9,558	16,873	
5	B257	Gettysburg Fire Training	12,490	-	-	-	12,490	
6	B266	Alpine Point Operating Center	507,941	90,374	110,588	-	306,980	
7	B268	CPA Headquarters (Canonsburg)	689,492	-	392,797	-	296,695	
8	B269	Greencastle MOD	18,155	-	10,155	-	8,000	
9	B270	Harrisburg Office	23,317	-	6,357	-	16,959	
10	B271	Neville Island	47,561	-	-	-	47,561	
11	B276	Greensburg Weld Training	30,391	5,191	14,850	-	10,350	
12	B277	Connellsville Construction Office	64,800	-	288	55,727	8,785	
13	B279	York Operating Center	863,221	132,000	122,553	-	608,669	
14	B282	New Castle MOD	316,083	37,716	42,495	39,913	195,958	
15	B283	South Pittsburgh Construction Office	51,233	-	1,426	47,527	2,280	
16	B284	Horning Road Construction Services MOD	77,400	-	-	-	77,400	
17	B285	Cranberry IRP Office	85,674	-	261	73,354	12,058	
18	B288	Monaca Training Center	922,844	162,568	60,844	-	699,432	
19	B289	Washington Construction Services Office	62,279	6,432	275	51,941	3,631	
20	B297	Somerset MOD	40,704	-	4,632	10,226	25,846	
21	B631	Washington Parking	3,600	-	-	-	3,600	
22		McNeilly Road	22,800	-	-	-	22,800	
23		Canonsburg Storage	6,000	-	-	-	6,000	
24		Subtotal Building Leases	3,922,844	434,281	776,203	295,987	2,416,373	2,416,373
25		Property Taxes						20,234
26		Total Building Lease and Property Taxes TME 11-30-2021 (Ln 25 plus Ln 26)						2,436,607
27		Total Building Lease Adjustment (Ln 27 less Ln 1)						5,509

Columbia Gas of Pennsylvania, Inc.  
Corporate Insurance Adjustment  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Per Books</u> \$ (1)	<u>Premiums 2021/2022</u> <u>Premiums</u> \$ (2)	<u>Adjustment</u> \$ (3 = 2 - 1)
1	Total Account 924 Property Insurance		181,638	210,841	29,204
2	Total Account 925 Other Misc Insurance		5,695,549	5,299,798	(359,271)
3	Total Account 925 Workers Compensation		650,968	468,532	(182,435)
4	Account 925 Workers Comp Transferred to Capital		(287,162)	(206,684) 1_ /	80,478
5	Adjusted Account 925 Workers Compensation		<u>363,806</u>	<u>261,849</u>	<u>(101,958)</u>
6	Account 926 Medical Stop Loss		264,620	259,879	(4,741)
7	Total Corporate Insurance	Ln 1 + Ln 2 + Ln 5 + Ln 6	<u>6,505,612</u>	<u>6,032,367</u>	<u>(473,246)</u>

1\_ / The Workers Comp. Transferred to Capital is calculated based on actual workers comp. transfers that took place in the test year (from Column 1).

Columbia Gas of Pennsylvania, Inc.  
Injuries & Damages Adjustment  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Year</u>	<u>Reference</u>					<u>Adjustment</u>
							\$
1	Total Injuries and Damages Accrual per Books	Exh. 4, Sch. 1, Pg. 2, Ln. 11					307,629
			<u>Injuries &amp; Damages Dollars</u>	<u>Average GDP Deflator</u>	<u>GDP Deflator 2021</u>	<u>Injuries &amp; Damages 2016-2021</u>	
			\$ (1)	(2)	(3)	\$ (4)	
2	12/20-11-21		206,698	1.182681858	1	206,698	
3	12/19-11/20		441,145	1.136330917	0.960808614	459,139	
4	12/18-11/19		397,834	1.122902817	0.949454673	419,013	
5	12/17-11/18		225,982	1.103167855	0.932768054	242,271	
6	12/16-11/17		<u>283,553</u>	1.077416041	0.91099397	<u>311,257</u>	
7	Total		<u>1,555,213</u>			<u>1,638,378</u>	
8	5 Year Average		311,043			327,676	<u>327,676</u>
9	Total Injuries and Damages Adjustment	(Ln 8 - Ln 1)					<u><u>20,047</u></u>

**Columbia Gas of Pennsylvania, Inc.**  
**Employee Expenses Adjustment**  
**Twelve Months Ended November 30, 2021**

<b><u>Line No.</u></b>	<b><u>Description</u></b>	<b><u>Reference</u></b>	<b><u>Amount</u></b>
			<b>\$</b>
			<b>(1)</b>
1	Employee Expenses Per Books	Exh. 4, Sch. 1, Pg. 2, Ln. 12	1,057,284
2	Non-Recurring Employee Expenses - Adjustment to Remove		(1,251)
3	York County Economic Alliance (Moved to Company Memberships)		<u>(1,161)</u>
4	Total Adjustment to Employee Expenses	Ln 2 + Ln 3	(2,411)
5	Adjusted Employee Expenses Expense	Ln 1 + Ln4	<u><u>1,054,873</u></u>

Columbia Gas of Pennsylvania, Inc.  
Company Memberships - Industrial and Civic Associations Adjustment  
Twelve Months Ended November 30, 2021

Line No.	Description	Reference	Per Books	Rate-making	Lobbying	Total Lobbying
			Amount	Adjustments	Adjustment	Adjustments
			\$	\$	%	\$
			(1)	(2)	(3)	(4)
1	<u>INDUSTRIAL ASSOCIATIONS</u>					
2	African American Chamber of Commerce of Western PA		5,000			-
3	Allegheny Conference on Community Development - 2021 Board Contribution		59,607			-
4	American Gas Association - 3th Quarter Dues 2020 - Booked in December 2020		70,695	(70,695) 2_/		-
5	American Gas Association - 4th Quarter Dues 2020 - Booked in December 2020		70,695	(70,695) 2_/		-
6	American Gas Association - 1nd Quarter Dues 2021		71,049		3.8% 1_/	(2,700)
7	American Gas Association - 2rd Quarter Dues 2021		71,049		3.8% 1_/	(2,700)
8	American Gas Association - 3th Quarter Dues 2021		71,049		3.8% 1_/	(2,700)
9	American Gas Association - 4th Quarter Dues 2021		-	71,049 3_/	3.8% 1_/	(2,700)
10	Beaver County Chamber of Commerce - 2021 Membership Fee		441			-
11	Chamber of Business and Industry of Centre County - 2021 Membership Fee		284			-
12	Common Ground Alliance - 2021 Bronze Sponsorship		1,951			-
13	Cross Bore Safety Association		300			-
14	Energy Association of Pennsylvania - 2021 Membership Fee		101,406		1.47% 1_/	(1,491)
15	Fayette Chamber of Commerce Inc.		800			-
16	Mon Valley Regional Chamber		420			-
17	NiSource Charitable Foundation		175,000	(175,000) 4_/		-
18	Northeast Gas Association - 2021 Membership Dues		25,000			-
19	Pennsylvania Chamber of Business & Industry - 2021 Membership Fee		35,750		50.0% 1_/	(17,875)
20	Peters Township Chamber of Commerce - 2021 Membership Fee		300			-
21	Pittsburg Airport Area Chamber of Commerce - 2021 Membership Fee		1,850			-
22	Pittsburgh Region Clean Cities - Silver Membership		1,000			-
23	Southern Gas Association - Membership Dues		5,762			-
24	Washington County Chamber of Commerce - 2021 Membership Fee		600			-
25	Westmoreland Chamber of Commerce		484			-
26	York County Economic Alliance		- 5_/	1,161	10.0% 1_/	(116)
27	Hanover Area Chamber of Commerce		- 5_/	1,235		-
28	Other		(50,000) 6_/	50,000		-
29	Total Industrial Organizations		720,490	(192,945)		(30,281)
30	Total Company Memberships Per Books	Ex. 4, Sch. 1, Pg. 2, Ln. 13	720,490			
31	Total Adjustment for Company Memberships		(223,226)			
32	Adjusted Company Memberships HTY November 30, 2021	Line 31 + Line 32		497,264		

1\_/ These adjustment remove portions of invoices identified as lobbying expense.

2\_/ Annualization of AGA Dues. Removal of 3rd & 4th Quarter 2020 dues.

3\_/ Annualization of AGA Dues. The 4th Quarter dues were booked after November 2021.

4\_/ NiSource Charitable Foundation donations for \$150,000 to the PA Hardship Fund and \$25,000 to Advantage Credit Counseling (Pennsylvania) are not recoverable and is therefore being removed from the cost of service.

5\_/ Correction of Company Membership Invoice misclassified as Employee Expenses and Advertising.

6\_/ This adjustment is to remove a reversal of November 2020 accrual.



Columbia Gas of Pennsylvania, Inc.  
Utilities and Fuel Used in Company Operations Adjustment  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>
			\$ (1)
1	Utilities and Fuel Used in Company Operations Per Books	Exh. 4, Sch. 1, Pg. 2, Ln. 14	2,754,696
2	Fuel Used in Company Operations - Amount to Remove	Exh. 2, Sch. 3, Pg. 3, Ln. 16	(595,855)
3	First Choice Telephone Service	moved from Advertising	<u>1,455</u>
4	Normalized Expense		<u><u>2,160,296</u></u>

Columbia Gas of Pennsylvania, Inc.  
Advertising Adjustment  
Twelve Months Ended November 30, 2021

<u>Line No.</u>		<u>Period Ending</u> <u>11/30/21</u> \$ (1)
	<b><u>NEWSPAPER</u></b>	
1	a. Public Health & Safety	0
2	b. Conservation	0
3	c. Educational Billing, Rates, Supply, etc.	0
4	d. Institutional Programs	0
5	e. Other Advertising Programs	0
6	Total Newspaper Advertising Expense	<u>0</u>
	<b><u>TELEVISION</u></b>	
7	a. Public Health & Safety	28,195
8	b. Conservation	0
9	c. Educational Billing, Rates, Supply, etc.	141,490
10	d. Institutional Programs	25,299
11	e. Other Advertising Programs	0
12	Total Television Advertising Expense	<u>194,983</u>
	<b><u>RADIO</u></b>	
13	a. Public Health & Safety	37,864
14	b. Conservation	0
15	c. Educational Billing, Rates, Supply, etc.	36,885
16	d. Institutional Programs	73,489
17	e. Other Advertising Programs	0
18	Total Radio Advertising Expense	<u>148,238</u>
	<b><u>MAGAZINES &amp; MISCELLANEOUS</u></b>	
19	a. Public Health & Safety	87,291
20	b. Conservation	0
21	c. Educational Billing, Rates, Supply, etc.	67,570
22	d. Institutional Programs	73,041
23	e. Other Advertising Programs	0
24	Total Mag. & Misc. Advertising Expense	<u>227,902</u>
25	Per Books Advertising Expense	571,123
26	<b>Adjustments for Non-Recoverable Advertising</b>	<u><b>(171,829)</b></u>
27	Normalized Expense	<u><u>399,294</u></u>

Columbia Gas of Pennsylvania, Inc.  
Materials & Supplies Adjustment  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> \$ (1)
1	Materials & Supplies Per Books	Exh. 4, Sch. 1, Pg. 2, Ln. 17	7,100,602
2	Lobbying Adjustment - Office Supplies & Other		(1,365)
3	Normalized Expense	Ln 1 + Ln 2	<u><u>7,099,237</u></u>

Columbia Gas of Pennsylvania, Inc.  
CPA Direct NiSource NEXT Severance Adjustment  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> \$(1)
1	NiSource NEXT Severance per Books in Other O&M	Exh. 4, Sch. 1, Pg. 2, Ln. 25	351,664
2	NiSource NEXT Severance - Adjustment to Remove		(351,664)
3	Adjusted	Ln 1 + Ln 2	<u><u>-</u></u>

Columbia Gas of Pennsylvania, Inc.  
PUC, OCA, OSBA Fees Adjustment  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	PUC, OCA, OSBA HTY Level Expense per Books	Exh. 4, Sch. 1, Pg. 2, Ln. 19	1,973,553
2	Invoice - September 10, 2021		<u>2,386,816</u>
3	Adjustment	Ln 2 - Ln 1	<u><u>413,263</u></u>

Columbia Gas of Pennsylvania, Inc.  
NiSource Corporate Services Company  
Twelve Months Ended November 30, 2021  
Summary of Adjustments

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> \$ (1)	<u>Amount</u> \$ (2)	<u>Total NCSC</u> \$ (3)
1	Gross Charges - Historic Test Year		115,648,235		
2	Amounts Transferred to Balance Sheet and Non-utility Expense		(46,791,240)		
3	Net Amount Included in O&M Costs Per Books	Ln 1 + Ln 2			68,856,996
4	Incentive Compensation Test Year Adjustment	Exh. 4, Sch. 2, Pg. 19, Ln. 17			(3,012,477)
5	Historic Test Year Labor and Benefit Adjustment	Exh. 4, Sch. 2, Pg. 20, Ln. 27			1,402,602
6	Adjustments for Non-Recoverable Items:				
7	Lobbying Charges			(22,754)	
8	Advertising			(113,894)	
9	Charitable Contributions (Nothing to Report)			-	
10	Other Non-Recoverable Charges			(174,316)	
11	Total Non-Recoverable Items Adjustment	Ln 7 + Ln 8 + Ln 9 + Ln 10			(310,964)
12	Adjustments for Non-Recurring Items:				
13	NiSource Next			(1,020,588)	
14	Total Non-Recurring Items Adjustment				(1,020,588)
15	Normalized Test Year Per Books	Ln 3 + Ln 4 + Ln 5 + Ln 11+ Ln 14			65,915,569
16	Total NiSource Corporate Services	Ln 15 - Ln 3			(2,941,427)

Columbia Gas of Pennsylvania, Inc.  
NiSource Corporate Services Company  
Twelve Months Ended November 30, 2021  
Incentive Compensation Adjustment

<u>Line No.</u>	<u>Month</u>		<u>NCSC - Total Accrued Incentive Compensation</u> \$ (1)	<u>NCSC - CPA % of Total NCSC Incentive Compensation</u> (2)	<u>CPA Portion of Accrued Incentive Compensation</u> \$ (3)
1	December-20		12,810,410	15.7506%	2,017,713
2	January-21		2,249,856	13.5223%	304,232
3	February-21		1,905,783	17.3728%	331,088
4	March-21		969,500	15.9863%	154,987
5	April-21		1,922,761	15.9747%	307,156
6	May-21		1,927,638	15.7790%	304,163
7	June-21		2,000,669	16.0524%	321,154
8	July-21		2,008,653	15.7984%	317,335
9	August-21		2,017,779	15.9594%	322,025
10	September-21		6,656,422	15.9276%	1,060,209
11	October-21		2,494,019	15.4661%	385,728
12	November-21		2,489,177	16.2081%	403,448
13	Total Per Books Accrued Incentive Compensation	Sum of Ln 1 through Ln 12	39,452,667		6,229,238
14	Total Incentive Compensation Paid in 2021		12,409,737	16.2081% ( a )	2,011,382
15	Gross Historic Test Year Adjustment	Ln 14 - Ln 13			(4,217,856)
16	Percentage of Labor charged to O&M	Exh. 4, Sch. 2, Pg. 21, Ln. 14			71.42%
17	Net Historic Test Year Adjustment	Ln 15 x Ln 16			(3,012,477)

( a ) CPA Portion of Incentive Compensation is same percentage used for the CPA Labor & Benefits Allocation. This percentage was based on November 2021 labor.

Columbia Gas of Pennsylvania, Inc.  
NiSource Corporate Services Company  
Twelve Months Ended November 30, 2021  
Labor & Benefit Costs Annualized

Line No.	Description	Reference	Total NCSC Per Books 11/2021 (1)	November 2021 CPA % to NCSC (2)	CPA Portion (3)=(1) x (2)
1	December-20		12,003,815	17.2518%	2,070,872
2	January-21		13,785,104	17.4116%	2,400,203
3	February-21		13,751,830	17.4878%	2,404,887
4	March-21		14,512,665	16.9977%	2,466,814
5	April-21		15,310,876	16.8802%	2,584,507
6	May-21		14,256,519	16.7960%	2,394,525
7	June-21		14,378,386	17.0638%	2,453,493
8	July-21		14,291,571	16.9678%	2,424,960
9	August-21		14,209,961	17.1678%	2,439,544
10	September-21		14,108,306	16.8240%	2,373,577
11	October-21		14,416,920	16.9203%	2,439,387
12	November-21		14,128,773	18.0391%	2,548,699
	<b><u>Labor Adjustment - Annualize Based on November 2021 Charges</u></b>				
13	November 2021 Salary		14,128,773	18.0391%	2,548,699
14	November 2021 Payroll Taxes		875,932	18.0391%	158,010
15	November 2021 Benefits (w/o Pension & OPEB)		2,523,932	18.0391%	455,294
16	<b><u>Payroll &amp; Benefit Costs Per Labor</u></b>				
17	Payroll Taxes Per Labor Cost	Ln 14 / Ln 13			6.20%
18	Benefits (w/o Pension & OPEB) Per Labor Cost	Ln 15 / Ln 13			17.86%
19	<b><u>Annualization Adjustments</u></b>				
20	Annualized Labor	Ln 13 x 12			30,584,388
21	Total Labor Per Books	Exh. 4, Sch. 2, Pg. 22, Ln. 1			29,001,469
22	Total Annualized Labor Adjustment	Ln 20 - Ln 21			1,582,919
23	Annualized Payroll Taxes Adjustment	Ln 22 x Ln 17			98,135
24	Annualized Benefit (w/o Pension & OPEB) Adjustment	Ln 22 x Ln 18			282,769
25	Total Gross Labor, Payroll Taxes & Benefit Adjustment	Ln 22 + Ln 23 + Ln 24			1,963,823
26	Percentage of Labor charged to O&M	Exh. 4, Sch. 2, Pg. 22, Ln. 4			71.42%
27	Total Net Labor, Payroll Taxes, & Benefits Net Adjustment	Ln 25 x Ln 26			1,402,602



Columbia Gas of Pennsylvania, Inc.  
NiSource Corporate Services Company  
Twelve Months Ended November 30, 2021  
Calculate % of Labor Costs Charged to O&M

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Total</u> \$ (1)
1	Test Year Labor Cost		29,001,469
2	Test Year Labor charged to O&M		<u>20,713,427</u>
3	Test Year Labor charged to Balance Sheet and Non-Utility Expense	Ln 1 - Ln 2	8,288,043
4	Percentage of Labor charged to O&M	Ln 2 / Ln 1	71.42%
5	Percentage of Labor charged to Balance Sheet and Non-Utility Expense	Ln 3 / Ln 1	28.58%

**Columbia Gas of Pennsylvania, Inc.**  
**NCSC OPEB Amortization**  
**Twelve Months Ended November 30, 2021**

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> \$ (1)	<u>Adjustment</u> \$ (2)
1	NCSC OPEB Amortization HTY Expense per Books	Exh. 4, Sch. 1, Pg. 2, Ln. 21		90,313
2	Deferred NCSC OPEB Related Costs	Docket No. R-2012-2321748	1_/ 903,131	
3	Amortized over 10 years		<u>10</u>	
4	Annual Amortization	Ln 2 / Ln 3	90,313	90,313
5	Adjustment	Ln 4 - Ln 1		<u><u>0</u></u>

1\_/ The last month for amortizing these costs is June, 2023, at that time the regulatory asset for NCSC OPEB Expense will become fully amortized.

Columbia Gas of Pennsylvania, Inc.  
Charitable and Civic Contributions Adjustment  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> \$ (1)
1	Charitable and Civic Organizations per Books	Exh. 4, Sch. 1, Pg. 2, Ln. 23	93
2	Charitable and Civic Organizations Adjustment		<u>(93)</u> 1_/
3	Total HTY Adjusted Charitable Contributions		<u><u>0</u></u>

1\_/ Charitable Contributions are normally booked below the line in a non-utility account; this adjustment removes contributions that were inadvertently booked above the line.

Columbia Gas of Pennsylvania, Inc.  
 Rate Case Expense Normalization  
 Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> \$
	<b><u>Adjustments to Remove Rate Case Expense for R-2020-3018835</u></b>		(1)
1	<u>Outside Services</u>		(112,671)
	<b><u>Adjustments to Remove Rate Case Expense for R-2021-3024296</u></b>		
2	<u>Outside Services</u>		(512,776)
3	<u>Materials and Supplies</u>		(12,722)
4	Total Removal of Rate Case Expense Per Books	Ln 1 + Ln 2 + Ln 3	<u><u>(638,168)</u></u>
	<b><u>Adjustment to add in Normalized level of Rate Case Expense for Current Case</u></b>		
5	Normalized Rate Case Expense	Exh. 104, Sch. 2, Pg. 16, Ln. 8	<u><u>1,254,200</u></u>

Columbia Gas of Pennsylvania, Inc.  
Adjustment To Uncollectible Accounts Expense  
Twelve Months Ended November 30, 2021

Line No.	12 Mos Ended 11/2019	12 Mos Ended 11/2020	12 Mos Ended 11/2021	3 Year Totals For Determining Average Write-off Rate	12 Mos Ended 11/2021 Detail	Adjustment	Base Rate Uncoll	Unbundled Uncoll
	\$	\$	\$	\$	\$	\$	(7)	\$
				(4)	(5)	(6)		(8)
<b>1</b>	<b>Normal DIS Charge-Offs Recovered Through Base Rates (Non CAP)</b>							
2	Total DIS Billed Revenue [1]	533,692,788	486,731,255	545,855,054	1,566,279,097			
3	CAP Revenue Included above (Pg. 30) [1]	31,496,630	27,797,795	26,971,918	86,266,343			
4	Adjusted DIS Billed Revenue (Ln 2 - Ln 3)	502,196,158	458,933,460	518,883,136	1,480,012,754			
5	Gross Charge-offs - Sales Acct.	9,890,014	4,438,021	11,694,203	26,022,237			
6	Gross Charge-offs - Choice Acct.	334,562	210,638	440,767	985,967			
7	Recoveries - Sales Acct.	(3,356,788)	(1,775,856)	(3,030,552)	(8,163,196)			
8	Recoveries - Choice Acct.	(112,167)	(64,929)	(108,174)	(285,271)			
9	Net Write-offs (Lns 5 through Lns 8)	6,755,620	2,807,873	8,996,244	18,559,738			
10	<b>Uncollectible Accounts 3 Year Average Write-off Rate (Ln 9 / Ln 4)</b>	0.0134522	0.0061183	0.0173377	<b>0.0125403</b>			
11	Total Annualized DIS Revenue				732,979,404			
12	<u>Adjustments to Annualized Revenue:</u>							
13	CAP Revenue Exh. 3, Sch. 1, Pg. 1, Ln. 24				41,235,731			
14	Annualized DIS Revenue adjusted (Ln 11 - Ln 13)				691,743,673			
15	Uncollectible Accounts Average Write-off Rate (Ln 10)				<b>0.0125403</b>			
16	Total Annualized DIS Uncollectible Accounts (Ln 14 * Ln 15)				8,674,642	<b>8,674,642</b>		
17	<b>Total Annualized Uncollectible Accounts (Ln 16 + Ln 22)</b>					<b>8,674,642</b>	<b>7,170,994</b>	<b>1,503,648</b> [2]
18	Test Year Uncollectible Accounts Acct. 904-3250 (12 Months Ended November 30, 2021)					9,198,097		
19	Test Year Uncollectible Accounts Acct. 904-3252 (12 Months Ended November 30, 2021)					(51,053)		
20	Test Year Uncollectible Accounts - COVID-19 Deferrals Acct. 904-3654 (12 Months Ended November 30, 2021)					(2,060,776)		
21	Total Test Year Uncollectible (Ln 24 + Ln 25)					<b>7,086,268</b>	<b>6,301,242</b>	<b>785,026</b>
22	Total Uncollectible Adjustment (Ln 17 - Ln 21)					<b>1,588,374</b>	<b>869,752</b>	<b>718,622</b>

[1] Under the assumption that receivables are not written-off until 120 days past the billing date, revenues are shown for the 12 months Ending 7/2019, 7/2020 and 7/2021.

[2] The Proposed PGC Uncollectible Expense to be recovered as the Merchant Function Charge (MFC),(Exhibit 3, Page 10, Col 5, Line 18)

Columbia Gas of Pennsylvania, Inc.  
Uncollectible Experience Factor by Class  
Twelve Months Ended November 30, 2021

Line No.	12 Mos Ended 11/2019	12 Mos Ended 11/2020	12 Mos Ended 11/2021	Total / 3 Year Average Rate	
	\$ (1)	\$ (2)	\$ (3)	\$ (4)	
<b>Residential</b>					
1	Total DIS Billed Revenue (Note 1)	438,652,641	403,564,172	449,212,174	1,291,428,988
2	CAP Revenue Included above	31,496,630	27,797,795	26,971,918	86,266,343
3	Adjusted DIS Billed Revenue (Ln 1 - Ln 2)	<u>407,156,012</u>	<u>375,766,377</u>	<u>422,240,256</u>	<u>1,205,162,645</u>
4	Gross Charge-offs (Ln 18 x Ln 23)	9,728,684	4,324,647	11,279,455	25,332,786
5	Recoveries (Ln 19 x Ln 23)	(3,300,711)	(1,712,483)	(2,917,446)	(7,930,640)
6	Net Write-offs (Ln 4 + Ln 5)	<u>6,427,973</u>	<u>2,612,164</u>	<u>8,362,009</u>	<u>17,402,146</u>
7	Residential Uncollectible Accounts Average Write-off Rate (Ln 6 / Ln 3)	0.0157875	0.0069516	0.0198039	<b><u>0.0144397</u></b>
<b>Commercial &amp; Industrial</b>					
8	Total DIS Billed Revenue (Note 1)	95,040,147	83,167,083	96,642,880	274,850,109
9	CAP Revenue Included above	0	0	0	0
10	Adjusted DIS Billed Revenue (Ln 8 - Ln 9)	<u>95,040,147</u>	<u>83,167,083</u>	<u>96,642,880</u>	<u>274,850,109</u>
11	Gross Charge-offs (Ln 18 - Ln 4)	495,892	324,011	855,515	1,675,418
12	Recoveries (Ln 19 - Ln 5)	(168,244)	(128,303)	(221,280)	(517,827)
13	Net Write-offs (Ln 11 + Ln 12)	<u>327,647</u>	<u>195,709</u>	<u>634,235</u>	<u>1,157,592</u>
14	C&I Uncollectible Accounts Average Write-off Rate (Ln 13 / Ln 10)	0.0034475	0.0023532	0.0065627	<b><u>0.0042117</u></b>
<b>Total</b>					
15	Total DIS Billed Revenue (Ln 1 + Ln 8) (Note 1)	533,692,788	486,731,255	545,855,054	1,566,279,097
16	CAP Revenue Included above (Ln 2 + Ln 9)	31,496,630	27,797,795	26,971,918	86,266,343
17	Adjusted DIS Billed Revenue (Ln 15 - Ln 16)	<u>502,196,158</u>	<u>458,933,460</u>	<u>518,883,136</u>	<u>1,480,012,754</u>
18	Gross Charge-offs	10,224,576	4,648,658	12,134,970	27,008,204
19	Recoveries	(3,468,955)	(1,840,786)	(3,138,726)	(8,448,467)
20	Net Write-offs (Ln 18 + Ln 19)	<u>6,755,620</u>	<u>2,807,873</u>	<u>8,996,244</u>	<u>18,559,738</u>
21	Total Uncollectible Accounts Average Write-off Rate (Ln 20 / Ln 17)	0.0134522	0.0061183	0.0173377	<b><u>0.0125403</u></b> Exh. 4, Sch. 2, Pg. 26, Ln. 10
22	<b>Charge-off Percentages</b>				
	11/30/2019	11/30/2020	11/30/2021		
23	Residential	95.150%	93.030%	92.950%	
24	Commercial & Industrial	4.850%	6.970%	7.050%	

Note 1 - Under assumption that receivables are not written-off until 120 days past the billing date, revenues shown are for the 12 months Ending 7/2017, 7/2018 and 7/2019.

**Columbia Gas of Pennsylvania, Inc.**  
**CAP Revenue Per Books**  
**Twelve Months Ended November 30, 2021**

Line No.	Month	DTH Volumes	Total Billed Amount [1] \$
1	Aug-18	33,668.2	730,148.82
2	Sep-18	36,398.5	752,365.85
3	Oct-18	64,456.5	1,077,695.87
4	Nov-18	233,852.0	2,524,154.11
5	Dec-18	430,466.6	4,330,779.56
6	Jan-19	466,968.8	5,131,792.69
7	Feb-19	509,270.2	5,575,305.83
8	Mar-19	442,297.1	4,836,830.42
9	Apr-19	272,524.9	3,179,186.35
10	May-19	113,523.6	1,639,279.34
11	Jun-19	56,032.9	954,880.31
12	Jul-19	<u>38,151.3</u>	<u>764,210.75</u>
13		<u>2,697,610.6</u>	<u>31,496,629.90</u>
1	Aug-19	30,154.3	675,851.49
2	Sep-19	33,809.4	710,835.12
3	Oct-19	56,882.3	919,421.36
4	Nov-19	196,482.4	2,196,979.60
5	Dec-19	391,426.7	4,020,415.67
6	Jan-20	423,374.5	4,719,330.53
7	Feb-20	397,989.0	4,447,365.21
8	Mar-20	353,885.6	3,904,755.94
9	Apr-20	231,677.6	2,610,989.72
10	May-20	198,714.2	1,778,505.11
11	Jun-20	77,017.8	1,093,590.87
12	Jul-20	<u>36,012.8</u>	<u>719,754.23</u>
13		<u>2,427,426.6</u>	<u>27,797,794.85</u>
1	Aug-20	30,343.9	674,675.66
2	Sep-20	35,356.0	734,741.60
3	Oct-20	74,912.6	968,573.70
4	Nov-20	162,863.4	1,754,248.51
5	Dec-20	328,580.8	3,073,776.75
6	Jan-21	480,807.8	4,252,881.03
7	Feb-21	504,785.3	4,581,974.93
8	Mar-21	419,782.9	4,518,140.09
9	Apr-21	234,659.1	2,853,952.84
10	May-21	160,927.9	1,663,940.32
11	Jun-21	75,835.6	1,119,654.67
12	Jul-21	<u>38,905.9</u>	<u>775,357.77</u>
13		<u>2,547,761.2</u>	<u>26,971,917.87</u>

[1] Includes demand cost

Columbia Gas of Pennsylvania, Inc.  
USP Rider Adjustment  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Total USP Rider Amount</u> \$ (1)
1	Total USP Rider HTY Expense Level per Books	Exh. 4, Sch. 1, Pg. 2, Ln. 28	27,633,359
2	Total USP Rider Proforma Historic Test Year	Exh. 3, Pg. 10, Col. 3, Ln. 18	<u>41,231,122</u>
3	Total Adjustment	Ln 2 - Ln 1	<u><u>13,597,763</u></u>



Columbia Gas of Pennsylvania, Inc.  
Interest on Customer Deposits  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$ (1)	<u>Reference</u>
1	Average Customer Deposit Balance	3,347,208	Account 23500000
2	Interest rate to be applied in 2021	<u>3.00%</u>	Per 66 Pa. C.S. § 1404(6)(i)
3	Interest on Customer Deposits @ Current Rate	<u><u>100,416</u></u>	

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 period

- 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  
Twelve Months Ended November 30, 2019 and November 30, 2020 and November 30, 2021 before Normalization

Cost Element	Twelve Months Ended			Increase/ (Decrease)
	November 30, 2019	November 30, 2020	November 30, 2021	
	(1)	(2)	(3)	(4=3-2)
	\$	\$	\$	\$
Labor	36,130,190	36,383,823	36,081,489	(302,334)
Incentive Compensation	1,472,179	260,629	3,636,110	3,375,481
Pension	(8,449,772)	12,701	(12,903)	(25,604)
Pension Deferral Amortization	809,770	844,977	844,977	0
OPEB	(368,716)	(665,789)	(1,393,016)	(727,227)
Other Employee Benefits	6,931,682	6,712,213	6,974,756	262,543
Outside Services	23,300,011	19,532,270	25,902,468	6,370,198
Building Leases	2,962,521	2,406,373	2,431,098	24,725
Other Rent and Leases	424,186	473,846	435,496	(38,350)
Corporate Insurance	4,248,343	6,085,859	6,505,612	419,753
Injuries and Damages	428,366	403,860	307,629	(96,231)
Employee Expenses	1,543,490	1,233,894	1,057,284	(176,610)
Company Memberships	596,544	629,032	720,490	91,458
Charitable and Civic Contributions	2,050	119	93	(26)
Utilities and Fuel Used in Company Operations	2,637,498	2,518,814	2,754,696	235,882
Advertising	193,037	714,668	571,123	(143,545)
Fleet & Other Clearing	6,794,031	6,459,757	6,401,041	(58,716)
Materials & Supplies	6,119,195	6,579,620	7,100,602	520,982
Other O&M	331,492	3,035,111	1,182,677	(1,852,434)
PUC, OCA, OSBA Fees	2,065,027	1,891,129	1,973,553	82,424
NCSC Expense	63,286,180	60,507,456	68,856,996	8,349,540
Amortization	110,069	90,313	90,313	0
Uncollectible Accounts	6,131,808	8,426,888	9,147,044	720,156
COVID-19 Deferral	-	(2,282,078)	(2,060,776)	221,302
Total USP Rider	30,748,699	20,942,161	27,633,359	6,691,198
Total O&M	188,447,880	183,197,646	207,142,211	23,944,565

Columbia Gas of Pennsylvania, Inc..  
Rate Making Operation and Maintenance Expense by Cost Element  
Difference By Cost Element Twelve Months Ended November 30, 2020 and November 30, 2021 before Normalization

<u>Cost Element</u>		Increase/ (Decrease) \$
Labor	The cost element includes Operation & Maintenance expenses for Pennsylvania employees. The decrease is primarily due to decreased A&G and mains maintenance expenses, which is partially offset by increases in gas distribution supervision and engineering, and mains and services expenses.	(302,334)
Incentive Compensation	The cost element includes the incentive compensation for employees. The increase is primarily due to accruing at an increased incentive level for 2021 vs. 2020	3,375,481
Pension	The cost element includes pension costs. The decrease is primarily due to pension cost transfers in 2021.	(25,604)
Pension Deferral Amortization	The cost element includes amortization expense for pension and OPEB. No change.	-
OPEB	The cost element includes OPEB benefit costs. The decrease is primarily due to decreased costs based on medical OPEB costs.	(727,227)
Other Employee Benefits	The cost element includes benefit costs for medical, dental, pension, life insurance, LTD and thrift plan. The increase is primarily due to the increase in profit sharing, partially offset by a reduction in employees medical costs.	262,543
Outside Services	The cost element includes charges for outside services for operation and maintenance expense. The increase is primarily due to increased paving and restoration services , reconnect service lines, other maintenance services and right of way clearing.	6,370,198
Building Leases	The cost element includes rent for buildings used by Pennsylvania employees, such as CPA headquarters and operating centers. The increase is primarily due to increased capital lease depreciation expenses .	24,725
Other Rent and Leases	The cost element includes rent for furniture and equipment used by Pennsylvania employees. The decrease is primarily due to decrease in other office equipment and furniture leases.	(38,350)
Corporate Insurance	The cost element includes property, liability, officer and director and other corporate insurance policies. The increase is primarily due to increased cost of liability insurance coverage.	419,753
Injuries and Damages	The cost element includes injury and damages claims expenses. The decrease is due to a decrease in injury and damages claims from the prior year.	(96,231)
Employee Expenses	The cost element includes employee travel and expenses, meals, meetings, employee awards, relocation expense and professional dues. The decrease is primarily due to decreased business travel and meal expenses related to restrictions related to COVID-19.	(176,610)
Company Memberships	The cost element includes industry and civic association memberships. The increase is primarily due to increased civic association expenses, partially offset by decreased industry association expenses.	91,458
Subtotal		<hr/> 9,177,802

Columbia Gas of Pennsylvania, Inc..  
Rate Making Operation and Maintenance Expense by Cost Element  
Difference By Cost Element Twelve Months Ended November 30, 2020 and November 30, 2021 before Normalization

<u>Cost Element</u>		<u>Increase/ (Decrease)</u> \$
Charitable and Civic Contributions	The cost element includes charitable and civic contributions. The decrease is immaterial.	(26)
Utilities and Fuel Used in Company Operations	The cost element includes utilities and fuel used in company operations. The increase is primarily related to increased company use gas, and gas left on for connection costs.	235,882
Advertising	This cost element includes general advertising expenses, communications and customer information. The decrease is primarily due to a decrease in pipeline safety costs and communication strategy services.	(143,545)
Fleet & Other Clearing	This cost element includes auto, truck and general tool clearing. The decrease is primarily due to decreased truck and tool maintenance.	(58,716)
Materials & Supplies	This cost element includes materials and supplies. The increase is primarily due to increased other gas materials and supplies related to to mains and services maintenance, and due to increased gas meters instrumentation (materials for meter maintenance of regulator stations & other Equipment). The increase is partially offset by a decrease in other gas materials and equipment for mains and services.	520,982
Other O&M	The decrease in other O&M is primarily due to decreased severance related to NiSource Next initiatives.	(1,852,434)
PUC OCA, OSBA Fees	The cost element includes commission fees, consumer advocate fees, and office of small business advocate fees. The increase is primarily due to increased consumer advocate and PUC fees.	82,424
NCSC Expense	The cost element includes labor and expenses billed by NiSource Corporate Services. Please see Exhibit No.4, Schedule 11 for additional explanation of charges.	8,349,540
Amortization	This cost element currently includes OPEB amortization. NiFit Amortization ceased in 2019. There is no change.	-
Uncollectible Accounts	The cost element includes charges for the uncollectible accounts accrual, and CAP expected pay charge offs. The increase is primarily due to increases in CAP expected pay charge off expense.	720,156
COVID-19 Deferral	The cost element includes incremental bad debt expense deferral. The addition of this deferral is due to the impact of COVID and the related incremental bad debt and deferral. The increase is due to decreased deferral in 2021.	221,302
Total USP Rider	The cost element includes charges for the USP rider. The increase is primarily due to an increase in USP rates.	6,691,198
Subtotal		<u>14,766,763</u>
Total O&M		<u><u>23,944,565</u></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: See Exhibit No. 104 Schedule 2 for adjustments to Operations and Maintenance expenses for the anticipated detailed costs of this current rate case presentation.

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 expense (regular and overtime separately) by categories of operating expenses, i.e., maintenance, operating transmission, distribution, other.

Twelve Months Ended November 30, 2021

	<u>Operation</u>	<u>Maintenance</u>	<u>Total</u>
	\$	\$	\$
Other Gas Supply	27	0	<b>27</b>
Underground Storage	0	0	<b>0</b>
Transmission	0	0	<b>0</b>
Distribution	24,266,365	6,995,463	<b>31,261,828</b>
Customer Accounts	1,163,242	0	<b>1,163,242</b>
Customer Service & Informational	367,478	0	<b>367,478</b>
Sales Promotion	0	0	<b>0</b>
Administrative & General	<u>6,925,024</u>	<u>0</u>	<u><b>6,925,024</b></u>
 Total Labor Charged to Expense	 32,722,135	 6,995,463	 <b>39,717,599</b>

Neither the Uniform Systems of Accounts nor Company records distinguish between regular and overtime labor charged to functional accounts.

21. b. Date, percentage increase, and annual amount of each general payroll increase during the test year (please also refer to GAS-RR-28).

	Date <u>Effective</u>	Percent <u>Increase</u>	Estimated Annual Gross <u>Amount</u>
United Steelworkers of America - Local 7139-03	August 15, 2021	3.00%	\$ 133,905
United Steelworkers of America - Local 13836-14	September 2, 2021	3.00%	\$193,647
Utility Workers Union of America - Local 475	September 30, 2021	0.00%	\$0
Utility Workers Union of America - Local 479	November 1, 2021	0.00%	\$0
United Steelworkers of America - Local 1852-17	April 1, 2021	3.00%	<u>\$262,822</u>
			\$590,374

21. c. Dates and annual amounts of merit increase or management salary adjustments.

	Date <u>Effective</u>		Estimated Gross
Clerical	March 1, 2021	3.00%	\$187,866
Exempt	March 1, 2021	3.00%	\$531,812
Manual Non-Union	March 1, 2021	3.00%	<u>\$43,419</u>
			\$763,097

21. d. Total annual payroll Increases in the test year.

	Estimated Gross
Clerical	\$187,866
Exempt	\$531,812
Manual Non-Union	\$43,419
Union	<u>\$590,374</u>
	\$1,353,471

21. e. Proof that the actual payroll plus the increases equal the payroll expense claimed in the supporting data (by categories of expenses).

Total Labor (includes incentive compensation & new employees)  
charged to Operating and Maintenance Expense

Per Books Twelve Months Ended November 30, 2021	\$39,717,599
Adjustments (Exhibit No. 4)	( <u>\$2,024,147</u> )
Annualized November 30, 2021	<u>\$37,693,452</u>
FTY Per Budget November 30, 2022	\$37,996,000
Adjustments (Exhibit No. 104) FTY	<u>\$515,401</u>
Annualized November 30, 2022	<u>\$38,511,401</u>
FPFTY Per Budget December 31, 2023	\$38,845,000
Adjustments (Exhibit No. 104) FPFTY	<u>\$444,966</u>
Annualized December 31, 2023	<u>\$39,289,966</u>

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

21 f. Detailed list of employee benefits and cost thereof for union and non-union personnel. Any specific benefits for executive and officers should also be included, and cost thereof.

Response: See Standard Data Request GAS-RR-024 for plan details and Exhibit No. 4, Schedule No. 1, Page 2 and Exhibit No. 104, Schedule 1, Page 2.

21 g. Support the annualized pension costs figures.

(i) State whether these figures included any unfunded pension costs. Explain.

(ii) Provide latest actuarial study used for determining pension accrual rates.

Response: See Exhibit No. 4, Schedule No. 6.

21 h. Submit a schedule showing any deferred income and consultant fee to corporate officers or employees.

Response: No consultant fees to corporate officers or employees are being claimed in this rate proceeding. Please see Table 21.h below for deferred income included in the historic test year.

<b>Table 21 h.</b>			
<b>Company</b>	<b>No. of Employees/ Officers <u>1/</u></b>	<b>Total Deferred Income</b>	<b>CPA's Portion of Deferred Income</b>
NCSC	1	\$18,000	\$2,491
CPA	0	\$0	\$0

1/ One Officer participated in the historic test year.



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:

21 g. Support the annualized pension costs figures.

(i) State whether these figures included any unfunded pension costs. Explain.

(ii) Provide latest actuarial study used for determining pension accrual rates.

Response: Pension actuarial studies are confidential and will be provided upon request after an appropriate protective agreement is executed.

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:

21 g. Support the annualized pension costs figures.

(i) State whether these figures included any unfunded pension costs. Explain.

(ii) Provide latest actuarial study used for determining pension accrual rates.

Response:

Other Post-Employment Benefits (OPEB) actuarial studies are confidential and will be provided upon request after an appropriate protective agreement is executed.

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, see Page 2.

COLUMBIA GAS OF PENNSYLVANIA, INC  
ADVERTISING SUMMARY

<u>Line No.</u>		Period Ending <u>11/30/21</u> \$	Period Ending <u>11/30/20</u> \$	Period Ending <u>11/30/19</u> \$
	<b><u>NEWSPAPER</u></b>			
1	a. Public Health & Safety	0	0	7,645
2	b. Conservation	0	0	0
3	c. Educational Billing, Rates, Supply, etc.	0	1,070	0
4	d. Institutional Programs	0	1,652	0
5	e. Other Advertising Programs	0	0	0
6	Total Newspaper Advertising Expense	<u>0</u>	<u>2,722</u>	<u>7,645</u>
7				
8	<b><u>TELEVISION</u></b>			
9	a. Public Health & Safety	28,195	31,972	0
10	b. Conservation	0	0	0
11	c. Educational Billing, Rates, Supply, etc.	141,490	0	0
12	d. Institutional Programs	25,299	1,500	56,393
13	e. Other Advertising Programs	0	0	0
14	Total Television Advertising Expense	<u>194,983</u>	<u>33,472</u>	<u>56,393</u>
15				
16	<b><u>RADIO</u></b>			
17	a. Public Health & Safety	37,864	33,946	0
18	b. Conservation	0	0	0
19	c. Educational Billing, Rates, Supply, etc.	36,885	4,280	0
20	d. Institutional Programs	73,489	2,490	5,965
21	e. Other Advertising Programs	0	0	0
22	Total Radio Advertising Expense	<u>148,238</u>	<u>40,716</u>	<u>5,965</u>
23				
24	<b><u>MAGAZINES &amp; MISCELLANEOUS</u></b>			
25	a. Public Health & Safety	87,291	157,781	23,914
26	b. Conservation	0	0	0
27	c. Educational Billing, Rates, Supply, etc.	67,570	296,117	20,286
28	d. Institutional Programs	73,041	183,861	78,834
29	e. Other Advertising Programs	0	0	0
30	Total Mag. & Misc. Advertising Expense	<u>227,902</u>	<u>637,759</u> <sup>1_/</sup>	<u>123,034</u>
31				
32	Per Books Advertising Expense	<u>571,123</u>	<u>714,668</u>	<u>193,037</u>
33				
34	Adjustments for non recoverable advertising	<u>(171,829)</u>	<u>(189,502)</u>	<u>(141,191)</u>
35				
36	Normalized Expense	<u><u>399,294</u></u>	<u><u>525,166</u></u>	<u><u>51,845</u></u>

<sup>1\_/</sup> The increase in 2020 over prior years is due primarily to costs for safety related programs now being accounted for under Advertising instead of Outside Services & NCSC.

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:

The historic test year no longer includes expenses related to membership in the Gas Technology Institute to fund Operations Technology Development (“OTD”) initiatives. The last payment was made March 2019. The FTY and the FPFTY also reflect \$0.

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

33. Provide a labor productivity schedule.

Response:

Columbia does not conduct productivity analysis for year over year comparison purposes. The data below provides expensed Columbia labor, distribution maintenance expense, and utility plant on a per customer basis for the calendar years 2014 through 2020 and per books 12 months ended November 2021. Functional areas have moved between operating company employees and NiSource Corporate Services employees during the periods shown on the table below; these movements may affect the per customer values as shown.

	<i>CPA Labor Productivity</i>			
	<i>11/30/2021</i>			
<b>(\$Thousands)</b>	<b>Dec-14</b>	<b>Dec-15</b>	<b>Dec-16</b>	<b>Dec-17</b>
Labor Charged to Expense	\$ 27,562	\$ 27,865	\$ 29,654	\$ 32,536
Distribution Maintenance Expense	\$ 18,083	\$ 20,753	\$ 21,313	\$ 23,198
Utility Plant	\$ 1,607,701	\$ 1,789,489	\$ 2,001,699	\$ 2,252,669
Customers	\$ 421,732	\$ 425,853	\$ 426,248	\$ 429,847
<b>Rate Per Customer</b>				
Labor Charged to Expense	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.08
Distribution Maintenance Expense	\$ 0.04	\$ 0.05	\$ 0.05	\$ 0.05
Utility Plant	\$ 3.81	\$ 4.20	\$ 4.70	\$ 5.24
<b>(\$Thousands)</b>	<b>Dec-18</b>	<b>Dec-19</b>	<b>Dec-20</b>	<b>Nov-21</b>
Labor Charged to Expense	\$ 33,836	\$ 37,717	\$ 38,430	\$ 39,718
Distribution Maintenance Expense	\$ 18,582	\$ 20,209	\$ 22,450	\$ 24,322
Utility Plant	\$ 2,484,616	\$ 2,801,249	\$ 3,314,135	\$ 3,350,481
Customers	\$ 433,187	\$ 436,595	\$ 440,651	\$ 440,728
<b>Rate Per Customer</b>				
Labor Charged to Expense	\$ 0.08	\$ 0.09	\$ 0.09	\$ 0.09
Distribution Maintenance Expense	\$ 0.04	\$ 0.05	\$ 0.05	\$ 0.06
Utility Plant	\$ 5.74	\$ 6.42	\$ 7.52	\$ 7.60
Note: Totals may not sum or reconcile due to rounding				

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 Corporations, 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:

- a. Attachment No.1, Summary of Affiliate Charge Agreements Schedule provides a list of the various contracts, and Attachments A through M contain the contract copies.
- b. The contracts describe the nature of the services provided by and/or to Columbia Gas of Pennsylvania (CPA). The largest supplier of services, NiSource Corporate Services Company (NCSC), has service descriptions in Appendix A of Attachment B (NCSC Service Agreement).

The nature of services provided is also defined by the FERC account descriptions in Attachments 2 and 3.

- c. The contracts describe the basis on which charges are made to CPA. Below is a description of the bases used to allocate NCSC charges:

**BASIS 1**

**GROSS FIXED ASSETS AND TOTAL OPERATING EXPENSES**

Fifty percent of the total charges will be allocated on the basis of the relation of the affiliate's gross fixed assets to the total gross fixed assets of all benefited affiliates; the remaining 50% will be allocated on the basis of the relation of the affiliate's total operating expenses to the total operating expenses of all benefited affiliates. All companies may be included in this allocation.

**BASIS 2**

**GROSS FIXED ASSETS**

Charges will be allocated to each benefited affiliate on the basis of the relation of its total gross fixed assets to the sum of the total gross fixed assets of all benefited affiliates. All companies may be included in this allocation.

**BASIS 3**

**NUMBER OF METERS SERVICED**

Charges will be allocated to each benefited affiliate on the basis of the relation of its number of meters serviced to the total number of all meters serviced of the benefited affiliates. This allocation may only be used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, and Columbia Gas of Maryland.

**BASIS 4**

**NUMBER OF ACCOUNTS PAYABLE INVOICES PROCESSED**

Charges will be allocated to each benefited affiliate on the basis of the relation of its number of accounts payable invoices processed (interface invoices excluded) to the total number of all accounts payable invoices processed of the benefited affiliates. All companies may be included in this allocation.

**BASIS 7**

**GROSS DEPRECIABLE PROPERTY AND TOTAL OPERATING EXPENSE**

Fifty percent of the total charges will be allocated on the basis of the relation of the affiliate's total operating expenses to the total of all the benefited affiliates' total operating expense; the remaining 50% will be allocated on the basis of the relation of the affiliate's gross depreciable property to the gross depreciable property of all benefited affiliates. All companies may be included in this allocation.

**BASIS 8**

**GROSS DEPRECIABLE PROPERTY**



Charges will be allocated to each benefited affiliate on the basis of the relation of its total depreciable property to the sum of the total depreciable property of all benefited affiliates. All companies may be included in this allocation.

**BASIS 9****AUTOMOBILE UNITS**

Charges will be allocated to each benefited affiliate on the basis of the relation of its number of automobile units to the total number of all automobile units of the benefited affiliates. All companies may be included in this allocation.

**BASIS 10****NUMBER OF RETAIL CUSTOMERS**

Charges will be allocated to each benefited affiliate on the basis of the relation of its number of retail customers to the total number of all retail customers of the benefited affiliates. All companies may be included in this allocation.

**BASIS 11****NUMBER OF REGULAR EMPLOYEES**

Charges will be allocated to each benefited affiliate on the basis of the relation of its number of regular employees to the total number of all regular employees of the benefited affiliates. All companies may be included in this allocation.

**BASIS 13****FIXED ALLOCATION**

Charges will be allocated to each benefited affiliate on the basis of fixed percentages on an individual project basis. All companies may be included in this allocation.

**BASIS 14****NUMBER OF TRANSPORTATION CUSTOMERS**

Charges will be allocated to each benefited affiliate on the basis of the relation of its Transportation Customers to the total of all Transportation Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, and Columbia Gas of Maryland.

**BASIS 15****NUMBER OF COMMERCIAL CUSTOMERS**

Charges will be allocated to each benefited affiliate on the basis of the relation of its Commercial Customers to the total of all Commercial Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, and Columbia Gas of Maryland.

**BASIS 16****NUMBER OF RESIDENTIAL CUSTOMERS**

Charges will be allocated to each benefited affiliate on the basis of the relation of its Residential Customers to the total of all Residential Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia,

Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, and Columbia Gas of Maryland.

**BASIS 17**

**NUMBER OF HIGH PRESSURE CUSTOMERS**

Charges will be allocated to each benefited affiliate on the basis of the relation of its High Pressure Customers to the total of all High Pressure Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, and Columbia Gas of Maryland.

**BASIS 20**

**SERVICE COMPANY BILLING (DIRECT AND ALLOCATED) COSTS**

Charges will be allocated to each benefited affiliate on the basis of the relation of its Service Corporation billing costs, in total or by functional group (e.g. IT, Legal, HR, Finance, Audit), to the corresponding total of all Service Company billing costs, (i.e. in total or by functional group). The calculation of Basis 20 will include only those billings for services provided to all NiSource affiliates, excluding Business Unit specific shared service functions (i.e. functions that serve only one particular Business Unit). All companies may be included in this allocation.

The preferred method for billing any affiliate is "direct charge." Under this method, all labor, materials and related expenses for the benefit of a specific affiliate are billed, as incurred, directly to the affiliate; therefore, no allocations are used. An allocated charge is a charge that occurs for the benefit of two or more affiliates who share the cost in accordance with an allocation basis. Guidelines have long been established which indicate that labor time and expenses should be charged directly to the affiliate receiving the benefits. In accordance with corporate guidelines, allocations are used only when direct charging is impractical.

When it is impractical or inappropriate to charge an affiliate directly, the Company allocates costs in accordance with the Allocation Bases, which are filed annually with the FERC. The Company works cooperatively with department sponsors or project leaders through informal meetings and discussions to ensure costs are properly allocated to the affiliates that will benefit from the service provided.

- d. Provided in Table 22(d) below are the allocation bases used to allocate costs to CPA by NCSC. Appendix A of Attachment B supplies detailed descriptions of these bases. Charges labeled "Direct Billed" relate to services rendered directly to CPA. "NCSC Overheads" are costs related to maintaining NCSC.

**Table 22(d) (in dollars)**

<b>Basis</b>	<b>TME 11/30/2020</b>	<b>TME 11/30/2021 (Test Year)</b>
Basis 1	8,032,316	11,907,371
Basis 2	141,578	203,192
Basis 3	93	73
Basis 4	442,518	303,131
Basis 7	435,092	389,667
Basis 8	8,140	62,101
Basis 9	49,220	15,450
Basis 10	13,009,658	20,297,303
Basis 11	7,238,108	8,353,405
Basis 13	5,614,104	5,298,540
Basis 14	2,735	1,402
Basis 20	18,899,905	24,669,582
Direct Billed	27,931,520	41,629,264
NCSC Overheads	2,007,295	2,517,754
<b>Grand Total</b>	<b>83,812,282</b>	<b>115,648,235</b>

- e. The FERC account descriptions and amounts charged by affiliate in Attachments 2 and 3 provide the components and amounts comprising expense by FERC Account. Additionally, Appendix A of Attachment B provides detailed descriptions of service categories and allocation bases underlying the NCSC charges.
- f. The contracts in Attachments A through M and the detailed descriptions of service categories and allocation bases underlying the NCSC charges contained in Appendix A of Attachment B supply the initial sources and reasons associated with charges to CPA. The information provided in Attachments 2 and 3 provides additional detail regarding the initial sources and reasons associated with the charges to CPA as well.

Columbia Gas of Pennsylvania, Inc.  
 Summary of Affiliate Charge Agreements  
 For the Twelve Months Ended November 30, 2021

Exhibit No. 4  
 Schedule 11  
 Attachment 1  
 Page 1 of 2  
 Witness: K.K. Miller

ATTACHMENT	CASE NUMBER	AGREEMENT	AFFILIATE(S) NAME	DESCRIPTION OF AGREEMENT/ARRANGEMENT	COMMISSION APPROVAL DATE
A	G-00000794	Centralized Services	Columbia Gas of KY Columbia Gas of OH Columbia Gas of MD Columbia Gas of VA	Service agreement for accounting, administrative, customer accounting, engineering, environmental, gas supply/transmission/distribution/storage/utilization, general, human resources, information technology, legal, marketing, regulatory and other services.	10/25/2000
B	G-2014-2458547	Centralized Services	NiSource Corporate Services	Services set forth in Article 2 of Appendix A	4/1/2019
C	G-00030995	Base Contract for Sale & Purchase of Natural Gas	Columbia Gas of Virginia	For gas supply and other related transactions	3/5/2003
D	G-00980640	Base Contract for Sale & Purchase of Natural Gas	Columbia Gas of Ohio	For gas supply and other related transactions	2/11/1999
E	G-2016-2531552	First Amendment to Amended and Restated Affiliate Agreement for the Allocation of Federal Income Taxes	CPA & NiSource Affiliates	Tax sharing/allocation agreement with affiliates	9/22/2016
F	G-2017-2619362	NiSource System Money Pool Agreement	CPA & Affiliated Money Pool Participants	Intercompany financing/money pool participation	10/25/2017
G	G-00980602	Gas Storage	Columbia Gas of Ohio Columbia Gas of Kentucky Columbia Gas of Maryland	Agreement to store gas in Ohio only rather than in TCO fields spread over 4 states and pro-rated, resulting in tax savings	4/23/1998
H	G-2011-2268697	Amended Receivables Purchase Agreement	Columbia Gas of Pennsylvania Receivables Corporation	Amended agreement for sale of receivables to wholly-owned subsidiary	3/7/2017
I	G-2018-3003888	Service Agreement	Northern Indiana Public Service Company	Service agreement for Operations Support Services and Training Services	10/5/2018

Columbia Gas of Pennsylvania, Inc.  
 Summary of Affiliate Charge Agreements  
 For the Twelve Months Ended November 30, 2021

Exhibit No. 4  
 Schedule 11  
 Attachment 1  
 Page 2 of 2  
 Witness: K.K. Miller

ATTACHMENT	CASE NUMBER	AGREEMENT	AFFILIATE(S) NAME	DESCRIPTION OF AGREEMENT/ARRANGEMENT	COMMISSION APPROVAL DATE
J	G-2021-3026186	Centralized Services	Columbia Gas of Virginia, Inc.	Service Agreement for accounting and financial, communication, customer education, customer billing, collection and contact, employee, and other services	11/18/2021
K	G-2021-3028786	Centralized Services	Columbia Gas of Ohio, Inc.	Service Agreement for accounting and financial, communication customer education, customer billing, collection and contact, employee, and other services	2/3/2022
L	G-2021-3028780	Centralized Services	Columbia Gas of Kentucky, Inc.	Service Agreement for accounting and financial, communication customer education, customer billing, collection and contact, employee, and other services	2/3/2022
M	G-2021-3028805	Centralized Services	Columbia Gas of Maryland, Inc.	Service Agreement for accounting and financial, communication customer education, customer billing, collection and contact, employee, and other services	2/3/2022

**Columbia Gas Of Pennsylvania, Inc.**  
**Summary of Columbia Gas Distribution Companies (Inter-company billing expenses)**  
**Twelve Months Ended November 30, 2021**

FERC Account	Description	Kentucky 32	Ohio 34	Maryland 35	Virginia 38	Total
408	Taxes Other than Income Taxes	242.32	1,081.15	16,651.03	726.87	18,701.37
416	Costs and Expenses of Merchandising, Jobbing and Contract Work					-
426	Donations/Contributions	(936.93)				(936.93)
495	Other gas revenues					-
870	Other Supervision and Engineering		348.29	16,555.91		16,904.20
871	Operations Dispatching			4,837.61	428.12	5,265.73
874	Mains and Services Expenses	2,846.31	16,663.84	58,570.97	3,021.49	81,102.61
875	Measuring and Regulating Station Expenses - General		60.00	9,470.08		9,530.08
876	Measuring and Regulating Station Expenses - Industrial			3,980.98	355.16	4,336.14
878	Meter and House Regulator Expenses		115.59	1,277.93		1,393.52
879	Customer Installations Expenses	34.57	1,851.50	12,516.13	4,126.64	18,528.84
880	Other Expenses		8.48	11,128.13	474.01	11,610.62
881	Rent					-
885	Maintenance Supervision and Engineering		348.29			348.29
886	Maintenance of Structures and Improvements			145.40		145.40
887	Maintenance of Mains.	884.96	762.40	2,715.80	(130,631.12)	(126,267.96)
889	Maintenance of Measuring and Regulating Station Equipment - General		469.88	18,173.59	3,219.79	21,863.26
890	Maintenance of Measuring and Regulating Station Equipment - Industrial			1,903.02		1,903.02
892	Maintenance of Services		1,082.45	2,457.14	1,614.33	5,153.92
893	Maintenance of Meters and House Regulators					-
894	Maintenance of Other Equipment	106.38	2,990.91	37,009.72	494.42	40,601.43
902	Meter Reading Expense			21,684.24		21,684.24
903	Customer Records and Collection Expenses		-			-
909	Informational and instructional advertising expenses					-
910	Misc. Customer Service and Informational Expenses					-
920	Administrative and general salaries			62,697.78	4,673.48	67,371.26
921	Office Supplies and Expense	352.85		1,019.84	-	1,372.69
923	Outside Services Employed			11,409.88		11,409.88
925	Injuries and Damages	(2,489.86)	142.59	784.99	99.74	(1,462.54)
926	Employee Pensions and Benefits	651.93	3,153.58	43,512.35	2,148.92	49,466.78
930	Misc General Expense					-
931	Rent Administration and General					-
932	Maintenance General Plant					-
<b>Total Charges by Columbia Distribution Companies</b>		<b>1,692.53</b>	<b>29,078.95</b>	<b>338,502.52</b>	<b>(109,248.15)</b>	<b>260,025.85</b>

**Columbia Gas Of Pennsylvania, Inc.**  
**Summary of Miscellaneous Affiliated Companies (Inter-company billing expenses)**  
**Twelve Months Ended November 30, 2021**

FERC Account	Description	NiSource Money		Total
		NiSource, Inc. 58	Pool 99	
430	Interest on Debt to Associated Companies	46,076,121.88	129,008.73	46,205,130.61
803	Natural Gas Transmission Line Purchases			-
816	Wells Expense			-
817	Lines Expense			-
818	Compressor Station Expenses			-
820	Measuring and Regulating Station Expenses			-
821	Purification Expenses			-
834	Maintenance of Compressor Station Equipment			-
836	Maintenance of Purification Equipment			-
880	Other Expenses			-
881	Rent			-
902	Meter Reading Expense			-
920	Administrative and General Salaries	328,014.00		328,014.00
926	Employee Pensions and Benefits			-
<b>Total Charges by Miscellaneous Affiliated Companies</b>		<b>46,404,135.88</b>	<b>129,008.73</b>	<b>46,533,144.61</b>

**Columbia Gas Of Pennsylvania, Inc.**  
**Summary of Contract Bill from NiSource Corporate Services**  
**Twelve Months Ended November 30, 2021**

FERC Account	Description	NiSource Corporate Services 12	Total
107	Construction Work In Progress	44,192,073.14	44,192,073.14
108	Accumulated provision for depreciation of service company property	-	-
154	Inventory	2,416,989.93	2,416,989.93
165	Prepayments	0.03	0.03
182	Other Regulatory Assets	-	-
183	Preliminary survey and investigation charges	109,027.93	-
408	Taxes Other than Income Taxes	-	-
426	Donations/Contributions	-	-
569	Electric Operation and Maintenance	(2.80)	(2.80)
807	Purchased Gas Expense	1,394,128.68	1,394,128.68
870	Other Supervision and Engineering	2,188,243.35	2,188,243.35
874	Mains and Services Expenses	365,909.74	365,909.74
875	Measuring and Regulating Station Expenses - General	83,131.39	83,131.39
876	Measuring and Regulating Station Expenses - Industrial	68,019.03	68,019.03
878	Meter and House Regulator Expense	310,807.77	310,807.77
879	Customer Installations Expenses	294,993.60	294,993.60
880	Other Operations Expense	55,313.18	55,313.18
885	Maintenance Supervision and Engineering	-	-
887	Maintenance of Main	135,371.45	135,371.45
889	Maintenance of Measuring and Regulating Station Equipment - General	83,132.52	83,132.52
890	Maintenance of Measuring and Regulating Station Equipment - Industrial	79,792.45	79,792.45
892	Maintenance of Services	39,185.26	39,185.26
893	Maintenance of Meters and House Regulators	25,342.62	25,342.62
894	Maintenance of Other Equipment	123,794.08	123,794.08
901	Supervision	868.13	868.13
903	Customer Records and Collection Expenses	4,604,995.64	4,604,995.64
908	Customer Assistance Expenses	1,877.79	1,877.79
909	Informational and Instructional Advertising Expenses	-	-
910	Misc. Customer Service and Informational Expenses	908,587.53	908,587.53
911	Sales Supervision	-	-
912	Demonstrating and Selling Expenses	7,298.81	7,298.81
913	Advertising Expenses	149,652.58	149,652.58
920	Administrative and General Salaries	21,721,196.27	21,721,196.27
921	Office Supplies and Expense	604,708.02	604,708.02
923	Outside Services Employed	23,509,844.02	23,509,844.02
924	Property Insurance	4,764.72	4,764.72
925	Injuries and Damages	251,045.38	251,045.38
926	Employee Pensions and Benefits	4,976,522.23	4,976,522.23
928	Regulatory Commission Expense	5,770.92	5,770.92
930.1	General advertising expenses for associated companies	93,145.58	93,145.58
930.2	Miscellaneous General Expense	125,447.18	-
931	Rent Administration and General	2,368,084.64	-
932	Maintenance General Plant	4,349,172.50	-
<b>Total Charges for Contract Bill from NiSource Corporate Services</b>		<b>115,648,235.29</b>	<b>115,648,235.29</b>



**Columbia Gas Of Pennsylvania, Inc.**  
**Summary of Columbia Gas Distribution Companies (Inter-company billing expenses)**  
**Twelve Months Ended November 30, 2020**

FERC Account	Description	Kentucky 32	Ohio 34	Maryland 35	Virginia 38	Massachusetts 80	Total
408	Taxes Other than Income Taxes	147.83	502.80	8,241.72	117.32	127.13	9,136.80
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			137.67			137.67
426	Donations/Contributions	13,695.00					13,695.00
495	Other gas revenues		(25.00)				(25.00)
870	Other Supervision and Engineering		4,732.37	17,176.59			21,908.96
871	Operations Dispatching			1,640.27		561.65	2,201.92
874	Mains and Services Expenses	3,329.80	2,229.40	46,352.44	1,442.42	14,573.89	67,927.95
875	Measuring and Regulating Station Expenses - General			10,454.80		484.00	10,938.80
876	Measuring and Regulating Station Expenses - Industrial			5,673.17			5,673.17
878	Meter and House Regulator Expenses			3,486.83	12.45		3,499.28
879	Customer Installations Expenses	294.32	2,515.62	15,470.89	9,518.41	1,849.15	29,648.39
880	Other Expenses	333.12	694.57	16,599.86	914.30	276.90	18,818.75
881	Rent						-
885	Maintenance Supervision and Engineering		1,349.16				1,349.16
886	Maintenance of Structures and Improvements						-
887	Maintenance of Mains.	7.26	1,440.23	1,404.11	145,087.56	3,977.99	151,917.15
889	Maintenance of Measuring and Regulating Station Equipment - General		347.79	16,509.54	1,289.88		18,147.21
890	Maintenance of Measuring and Regulating Station Equipment - Industrial			585.94			585.94
892	Maintenance of Services		2,971.75	918.42	1,194.79	3,143.07	8,228.03
893	Maintenance of Meters and House Regulators	32.75	582.10	22.57	6.27	491.16	1,134.85
894	Maintenance of Other Equipment		59.58	46,532.13			46,591.71
902	Meter Reading Expense			11,426.51	-		11,426.51
903	Customer Records and Collection Expenses			217.21			217.21
909	Informational and instructional advertising expenses		290.90	5,338.08			5,628.98
910	Misc. Customer Service and Informational Expenses		752.50				752.50
920	Administrative and general salaries		4,553.60	42,854.27			47,407.87
921	Office Supplies and Expense			1,379.87	260.27	1,452.30	3,092.44
923	Outside Services Employed		2,981.79	5,600.00			8,581.79
925	Injuries and Damages	31.67	180.34	690.86	16.58	27.47	946.92
926	Employee Pensions and Benefits	467.73	1,574.62	22,525.35	309.18	307.57	25,184.45
930	Misc General Expense						-
931	Rent Administration and General						
932	Maintenance General Plant		135.00		1,789.60	345.11	2,269.71
<b>Total Charges by Columbia Distribution Companies</b>		<b>18,339.48</b>	<b>27,869.12</b>	<b>281,239.10</b>	<b>161,959.03</b>	<b>27,617.39</b>	<b>517,024.12</b>

**Columbia Gas Of Pennsylvania, Inc.**  
**Summary of Miscellaneous Affiliated Companies (Inter-company billing expenses)**  
**Twelve Months Ended November 30, 2020**

FERC Account	Description	NiSource Money		Total
		NiSource, Inc. 58	Pool 99	
430	Interest on Debt to Associated Companies	42,185,759.00	733,622.26	42,919,381.26
803	Natural Gas Transmission Line Purchases			-
816	Wells Expense			-
817	Lines Expense			-
818	Compressor Station Expenses			-
820	Measuring and Regulating Station Expenses			-
821	Purification Expenses			-
834	Maintenance of Compressor Station Equipment			-
836	Maintenance of Purification Equipment			-
880	Other Expenses			-
881	Rent			-
902	Meter Reading Expense			-
920	Administrative and General Salaries	385,568.26		385,568.26
926	Employee Pensions and Benefits			-
<b>Total Charges by Miscellaneous Affiliated Companies</b>		<b>42,571,327.26</b>	<b>733,622.26</b>	<b>43,304,949.52</b>

**Columbia Gas Of Pennsylvania, Inc.**  
**Summary of Contract Bill from NiSource Corporate Services**  
**Twelve Months Ended November 30, 2020**

FERC Account	Description	NiSource Corporate Services 12	Total
107	Construction Work In Progress	21,887,288.86	21,887,288.86
108	Accumulated provision for depreciation of service company property	3,585.22	
154	Inventory	2,842,671.95	2,842,671.95
165	Prepayments	(1,508,067.95)	(1,508,067.95)
182	Other Regulatory Assets	129,222.93	129,222.93
183	Preliminary survey and investigation charges	(18,768.16)	
408	Taxes Other than Income Taxes	-	-
426	Donations/Contributions	-	-
807	Purchased Gas Expense	1,168,184.78	1,168,184.78
870	Other Supervision and Engineering	2,322,903.75	2,322,903.75
874	Mains and Services Expenses	372,635.83	372,635.83
875	Measuring and Regulating Station Expenses - General	83,264.85	83,264.85
876	Measuring and Regulating Station Expenses - Industrial	68,125.44	68,125.44
878	Meter and House Regulator Expense	310,910.01	310,910.01
879	Customer Installations Expenses	283,779.42	283,779.42
880	Other Operations Expense	56,065.62	56,065.62
885	Maintenance Supervision and Engineering	-	-
887	Maintenance of Main	93,467.66	93,467.66
889	Maintenance of Measuring and Regulating Station Equipment - General	83,233.19	83,233.19
890	Maintenance of Measuring and Regulating Station Equipment - Industrial	78,740.54	78,740.54
892	Maintenance of Services	41,587.88	41,587.88
893	Maintenance of Meters and House Regulators	30,368.41	30,368.41
894	Maintenance of Other Equipment	139,313.20	139,313.20
903	Customer Records and Collection Expenses	4,630,027.01	4,630,027.01
908	Customer Assistance Expenses	784.31	784.31
909	Informational and Instructional Advertising Expenses	64,780.99	64,780.99
910	Misc. Customer Service and Informational Expenses	899,884.95	899,884.95
911	Sales Supervision	23,238.59	23,238.59
912	Demonstrating and Selling Expenses	340,972.03	340,972.03
913	Advertising Expenses	11,749.30	11,749.30
920	Administrative and General Salaries	16,683,130.41	16,683,130.41
921	Office Supplies and Expense	1,422,244.68	1,422,244.68
923	Outside Services Employed	20,648,160.64	20,648,160.64
924	Property Insurance	2,417.57	2,417.57
925	Injuries and Damages	293,316.67	293,316.67
926	Employee Pensions and Benefits	4,980,621.02	4,980,621.02
928	Regulatory Commission Expense	28,534.08	28,534.08
930	Miscellaneous General Expense	103,119.22	103,119.22
931	Rent Administration and General	2,355,495.47	2,355,495.47
932	Maintenance General Plant	2,855,291.74	2,855,291.74
<b>Total Charges for Contract Bill from NiSource Corporate Services</b>		<b><u>83,812,282.11</u></b>	<b><u>83,812,282.11</u></b>

Columbia Gas<sup>®</sup>  
of Pennsylvania

Kenneth W. Christman  
General Counsel

650 Washington Road  
Pittsburgh, PA 15228-2703

(412) 572-7159  
fax: (412) 572-7162

August 17, 2000

James J. McNulty, Secretary  
Pennsylvania Public Utility Commission  
Room B-20, North Office Building  
Harrisburg, Pennsylvania 17120

Re: Columbia Gas of Pennsylvania, Inc.  
Affiliated Interest Filing

Docket No. \_\_\_\_\_

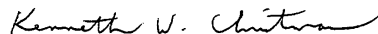
Dear Secretary McNulty:

Enclosed for filing are an original and three copies of a verified summary of an affiliated interest arrangement between Columbia Gas of Pennsylvania, Inc. and several affiliated companies. This arrangement is submitted for the Commission's review and approval under Section 2102 of the Public Utility Code (66 Pa. C. S. § 2102).

This document reflects a long-standing arrangement under which Columbia Gas of Pennsylvania has obtained various goods and services from its sister companies. The arrangement has been filed with the Commission in past rate proceedings, and Columbia believes that it was approved by the Commission at one time. The Company has not, however, been able to locate a Commission order approving this arrangement, and therefore files it for approval at this time in order to remove any uncertainty.

If you have any questions, please contact me at (412) 572-7159 or Mark Kempic, Senior Attorney, at (412) 572-7142.

Sincerely,



Kenneth W. Christman

Enclosure

**Columbia Gas of Pennsylvania, Inc.**

**Verified Summary of Unwritten Arrangement  
among Affiliated Interests**

**Parties to Arrangement:**

Columbia Gas of Pennsylvania, Inc.  
Columbia Gas of Kentucky, Inc.  
Columbia Gas of Maryland, Inc.  
Columbia Gas of Ohio, Inc.  
Columbia Gas of Virginia, Inc.  
Columbia Gas Transmission Corporation

**Purpose and Scope**

Each of the foregoing companies, in order to operate in the most efficient manner, may require from time to time in the conduct of their business (1) the assistance and service of employees of the other companies, and (2) the sale of materials and supplies.

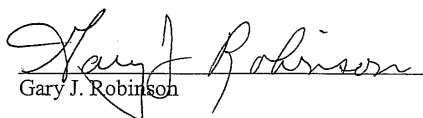
**Provisions**

At the sole discretion of the managements of each of the foregoing companies, each company may utilize the assistance of employees of the other companies to perform accounting, administrative, customer accounting, engineering, environmental, gas supply, gas storage, gas distribution, gas transmission, gas utilization, general, human resources, information technology, legal, marketing, regulatory, and other services. When such services are rendered, the receiving company shall be charged the actual cost thereof, including pertinent overhead charges. The number of hours spent by employees of the company rendering services for another company shall be determined by direct charges, where practicable, using time records or other applicable data. Where it is not practicable to do so, the number of hours spent shall be determined using allocation formulas approved by the Securities and Exchange Commission under the Public Utility Holding Company Act of 1935. All transactions performed under this arrangement shall be conducted in accordance with all applicable laws and regulations, including, without limitation, any federal or state regulations prescribing codes of conduct among affiliated companies.

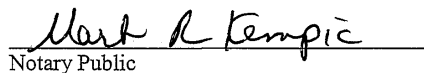
At the sole discretion of the managements of each of the foregoing companies, each company may sell property, materials, and supplies to another company when such a sale is deemed mutually beneficial. In the event of such a sale, the company receiving property, materials, or supplies shall be charged the original cost thereof, less accrued depreciation, as reflected on the books of the selling company at the time of sale, plus applicable overhead charges, if any.

**Verification**

Gary J. Robinson, being first duly sworn, states that he is President and Chief Executive Officer of Columbia Gas of Pennsylvania, Inc., and that the foregoing represents a true and accurate description of the arrangement between Columbia Gas of Pennsylvania, Inc. and the other companies listed therein.

  
Gary J. Robinson

Sworn to before me and subscribed in my presence this 17<sup>th</sup> <sup>August,</sup> day of 2000.

  
Notary Public



Notarial Seal  
Mark R. Kempic, Notary Public  
Pittsburgh, Allegheny County  
My Commission Expires July 12, 2004  
Member, Pennsylvania Association of Notaries

Service Agreement

BETWEEN

NISOURCE CORPORATE SERVICES COMPANY

AND

COLUMBIA GAS OF PENNSYLVANIA, INC.

Dated January 1, 2015

(To Take Effect Pursuant to Article 3 Hereof)

## SERVICE AGREEMENT

This SERVICE AGREEMENT (the "Service Agreement" or "Agreement") is made and entered into effective the 1<sup>st</sup> day of January, 2015 by and between Columbia Gas of Pennsylvania, Inc., its subsidiaries, affiliates and associates ("Client", and together with other associate companies that have or may in the future execute this form of Service Agreement, the "Clients") and NiSource Corporate Services Company ("Company").

### WITNESSETH:

WHEREAS, each Company and Client is a direct or indirect wholly owned subsidiary of NiSource Inc., a Delaware corporation and a "holding company" as defined in the Public Utility Holding Company Act of 2005 ("Act") that is subject to regulations adopted by the Federal Energy Regulatory Commission ("FERC") pursuant to the Act;

WHEREAS, the Client is an affiliate of the Company; and

WHEREAS, the Company and Client agree to enter into this Service Agreement whereby the Client may seek certain services from the Company and the Company agrees to provide such services upon request and upon the Company's conclusion that it is able to perform such services. Further, the Client agrees to pay for the services as provided herein at the lower of cost or market; and

WHEREAS, the rendition of such services set forth in Article 2 of Appendix A on a centralized basis enables the Clients to realize economic and other benefits through (1) efficient use of personnel and equipment, (2) coordination of analysis and planning, and (3) availability of specialized personnel and equipment which the Clients cannot economically maintain on an individual basis.

NOW THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties to this Service Agreement covenant and agree as follows:

## ARTICLE 1

### SERVICES

1.1 The Company shall furnish to Client, as requested by Client, upon the terms and conditions hereinafter set forth, such of the services described in Section 2 of Appendix A hereto (the "Services"), at such times, for such periods and in such manner as Client may from time to time request and that the Company concludes it is able to perform. The Company shall also provide Client with such services, in addition to those services described in Appendix A hereto, as may be requested by Client and that the Company concludes it is able to perform. In supplying such services, the Company may arrange, where it deems appropriate in consultation with Client, for the services of such experts, consultants, advisers, and other persons with necessary qualifications as are required for or pertinent to the provision of such services ("Additional Services").



1.2 Client shall take from the Company such of the Services, and such Additional Services, whether or not now contemplated, as are requested from time to time by Client and that the Company concludes it is able to perform.

1.3 The cost of the Services described herein or contemplated to be performed hereunder shall be allocated to Client in accordance with Exhibit A, which is filed annually with the FERC. Client shall have the right from time to time to amend or alter any activity, project, program or work order provided that (i) Client pays and remunerates the Company the full cost for the services covered by the activity, project, program or work order, including therein any expense incurred by the Company as a direct result of such amendment or alteration of the activity, project, program or work order, and (ii) Client accepts that no amendment or alteration of an activity, project, program or work order shall release Client from liability for all costs already incurred by or contracted for by the Company pursuant to the activity, project, program or work order, regardless of whether the services associated with such costs have been completed.

1.4 The Company shall hire, train and maintain an experienced staff able to perform the Services, or shall obtain experience through third-party resources, as it shall determine in consultation with Client.

1.5 The Company routinely makes payments on behalf of affiliates on an ongoing basis, including payroll, employee benefits, corporate insurance, leasing, and external audit fees. Each affiliate receives on a monthly basis a Convenience Bill for its proportional share of the payments made in that respective month. As the name implies, convenience billing is intended as a convenience to vendors because it eliminates the need for a separate invoice to be generated for each affiliate entity receiving the same services. Therefore, the Company makes the payment to the vendor and the charges for the services are recorded directly on the books of the affiliate and not by the Company.

## **ARTICLE 2**

### **COMPENSATION**

2.1 As compensation for the Services to be rendered hereunder, Client shall compensate and pay to the Company all costs, reasonably identifiable and related to particular Services performed by the Company for or on Client's behalf. The methods for allocating the Company costs to Client, as well as to other associate companies, are set forth in Appendix A.

2.2 It is the intent of this Service Agreement that charges for Services shall be billed, to the extent reasonably possible, directly to the Client or Clients benefiting from such Service. Any amounts remaining after such direct billing shall be allocated using the methods identified in Appendix A. The methods of allocation of cost shall be subject to review annually, or more frequently if appropriate. Such methods of allocation of costs may be modified or changed by the Company without the necessity of an amendment to this Service Agreement; provided that, in each instance, all services rendered hereunder shall be at actual cost and include compensation for use of capital thereof, fairly and equitably allocated. The Company shall review with the

Client any proposed change in the methods of allocation of costs hereunder and the parties must agree to any such changes before they are implemented.

2.3 The Company shall make available monthly billing information to the Client that shall reflect all information necessary to identify the costs charged and Services rendered for that month. Client shall undertake a review of the charges and identify all questions or concerns regarding the charges reflected within a reasonable period of time. Client shall remit to the Company all charges billed to it within a period of time not exceeding 30 days of receipt of the monthly billing information.

2.4 Client agrees to provide the Company, from time to time, as requested such financial and statistical information as the Company may need to compute the charges payable by Client consistent with the method of allocation set forth on Appendix A.

2.5 It is the intent of this Service Agreement that the payment for services rendered by the Company to Client under this Service Agreement shall cover all the costs of its doing business including, but not limited to, salaries and wages, office supplies and expenses, outside services employed, insurance, injuries and damages, employee and retiree pensions and benefits, taxes, miscellaneous general expenses, rents, maintenance of structures and equipment, depreciation and amortization, and reasonable compensation for use of capital.

### **ARTICLE 3**

#### **TERM**

3.1 This Service Agreement shall become effective as of the date first written above, subject only to the receipt of any required regulatory approvals from the State Commissions and federal agencies as needed, and shall continue in force until terminated by the Company or Client, upon not less than one year's prior written notice to the other party. This Service Agreement shall also be subject to termination or modification at any time, without notice, if and to the extent performance under this Service Agreement may conflict with (1) the Act or with any rule, regulation or order of the FERC adopted before or after the date of this Service Agreement, or (2) any state or federal statute, or any rule, decision, or order of any state or federal regulatory agency having jurisdiction over one or more Clients. Further, this Service Agreement shall be terminated with respect to the Client immediately upon the Client ceasing to be an associate company of the Company. The parties' obligations under this Service Agreement which by their nature are intended to continue beyond the termination or expiration of this Service Agreement shall survive such termination or expiration.

### **ARTICLE 4**

#### **SERVICE REVIEW**

4.1 Upon request of the Client, the Company shall meet with the Client to review and assess the quality, costs, and/or allocations of the services being provided pursuant to this

Service Agreement. The Client shall also have the right to amend the scope of services as it determines to be necessary or desirable.

4.2 NiSource maintains an Internal Audit Department that will conduct periodic audits of the Company administration and accounting processes (“Audits”). The Audits will include examinations of Service Agreements, accounting systems, source documents, methods of allocation of costs and billings to ensure all Services are properly accounted for and billed to the appropriate Client. In addition, the Company’s policies, operating procedures and controls will be evaluated annually. Copies of the reports generated by the Company as part of the Audits will be provided to Client upon request.

## ARTICLE 5

### MISCELLANEOUS

5.1 All accounts and records of the Company shall be kept in accordance with the FERC’s Uniform System of Accounts (“USofA”) for centralized service companies .

5.2 New direct or indirect subsidiaries of NiSource Inc., which may come into existence after the effective date of this Service Agreement, may become additional Clients of the Company and subject to a service agreement with the Company. The parties hereto shall make such changes in the scope and character of the services to be rendered and the method of allocating costs of such services as specified in Appendix A, subject to the requirements of Section 2.2, as may become necessary to achieve a fair and equitable allocation of the Company’s costs among all Clients including any new subsidiaries. The parties shall make similar changes if any Client ceases to be associated with the Company.

5.3 The Company shall permit Client reasonable access to its accounts and records including the basis and computation of allocations.

5.4 The Company and Client shall comply with the terms and conditions of all applicable contracts managed by the Company for the Client, individually, or for one or more Clients, collectively, including without limitation terms and conditions preserving the confidentiality and security of proprietary information of vendors.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date and year first above written.

NISOURCE CORPORATE SERVICES  
COMPANY

By: Joseph W. Mulpas  
Name: Joseph W. Mulpas  
Its: Vice President & Chief Accounting Officer

COLUMBIA GAS OF PENNSYLVANIA, INC.

By: Michael A. Huwar  
Name: Michael A. Huwar  
Its: President

## APPENDIX A

### NISOURCE CORPORATE SERVICES COMPANY

Services Available to Clients  
Methods of Charging Therefor and  
Miscellaneous Terms and Conditions of Service Agreement

#### ARTICLE 1

##### DEFINITIONS

1 The term "Company" shall mean NiSource Corporate Services Company and its successors.

2 The term "Service Agreement" shall mean an agreement, of which this Appendix A constitutes a part, for the rendition of services by the Company.

3 The term "Client" shall mean any corporation to which services may be rendered by the Company under a Service Agreement.

#### ARTICLE 2

##### DESCRIPTION OF SERVICES

Descriptions of the expected services to be provided by the Company are detailed below. The descriptions are deemed to include services associated with, or related or similar to, the services contained in such descriptions. The details listed under each heading are intended to be illustrative rather than inclusive and are subject to modification from time to time in accordance with the state of the art and the needs of the Clients.

1 *Accounting and Statistical Services.* The Company will advise and assist the Clients in all aspects of accounting, including financial accounting, asset accounting, regulatory accounting, tax accounting, maintenance of books and records, safeguarding of assets, accounts payable, accounts receivable, reconciliations, accounting research, reporting, operations and maintenance analysis, payroll services, business applications support, and other related accounting functions. The Company will also provide services related to developing, analyzing and interpreting financial statements, directors' reports, regulatory reports, operating statistics and other financial reports. The Company will ensure compliance with generally accepted accounting principles and provide guidance on exposure drafts, financial accounting standards, and interpretations issued by the Financial Accounting Standards Board. The Company will advise and assist the Clients in the formulation of accounting practices and policies and will conduct special studies as may be requested by the Clients.

2 *Auditing Services.* The Company will conduct periodic audits of the general records of the Clients, will supervise the auditing of local and field office records of the Client, and will coordinate the audit programs of the Clients with those of the independent accountants

in the annual examination of their accounts. The Company will ensure compliance, monitor business risk, and coordinate internal control structure.

3 *Budget Services.* The Company will advise and assist the Clients in matters involving the preparation and development of forecasts, budgets and budgetary controls, and other financial planning activities.

4 *Business Services.* The Company will advise and assist the Clients in the preparation and use of educational and advertising materials; in the development of processes to increase residential, commercial and industrial customers, as well as maintenance of business in those areas; and providing information to customers regarding Clients' products and services.

5 *Corporate Services.* The Company will advise and assist the Clients in connection with corporate matters including corporate secretary services, business continuity planning, shareholder services, corporate records management, proceedings involving regulatory bodies, and other corporate matters.

6 *Customer Billing, Collection, and Contact Services.* The Company will render calculating, bill exception processing, back office processing, posting, printing, inserting, mailing and related services to Client associated with the preparation and issuance of customer bills, notices, inserts and similar mailings. The Company will provide cash processing, revenue recovery, account reconciliations and adjustments, and related services to Client associated with the collection of revenue and management of accounts receivable. The Company will provide customer contact and related services to Client, including alternative pricing services, customer contact center management, operation and administration; management of key customer relationships; communications associated with the commencement, transfer, maintenance and disconnection of service; sales of optional products and services; the receipt and processing of emergency calls; the handling of customer complaints; and responses to customer billing, credit, collection, order take and inquiry, outage, meter reading, retail choice and other inquiries.

7 *Depreciation Services.* The Company will advise and assist the Clients in matters pertaining to depreciation practices, including (1) the making of studies to determine the estimated service life of various types of plant, annual depreciation accrual rates, salvage experience, and trends in depreciation reserves indicated by such studies; (2) assistance in the organization and training of the depreciation departments of the Clients; and (3) dissemination to the Clients of information concerning current developments in depreciation practices.

8 *Economic Services.* The Company will advise and assist the Clients in matters involving economic research and planning and in the development of specific economic studies.

9 *Electronic Communications Services.* The Company will advise and assist the Clients in connection with the planning, installation and operation of radio networks, remote control and telemetering devices, microwave relay systems and all other applications of electronics to the fields of communication and control.

10 *Employee Services.* The Company will advise and assist the Clients in connection with organizational, leadership, and strategic development, employee relations matters, including recruitment, employee placement and retention, training, compensation, safety, labor relations



and health, welfare and employee benefits. The Company will also advise and assist the Clients in connection with temporary labor matters, including assessment, selection, contract negotiation, administration, service provider relationships, compliance, review and reporting.

11 *Engineering and Research Services.* The Company will advise and assist the Clients in connection with the engineering phases of all construction and operating matters, including estimates of costs of construction, preparation of plans and designs, engineering and supervision of the fabrication of natural gas facilities, standardization of engineering procedures, and supervision and inspection of construction. The Company will also conduct both basic and specific research in fields related to the operations of the Clients.

12 *Facility Services.* The Company will manage and effectively execute facility operations, facility maintenance, provide suitable space in its offices for the use of the Clients and their officers and employees, provide delivery services, security services, print services, and other facility services.

13 *Gas Dispatching Services.* The Company will advise and assist the Clients in the dispatching of the gas supplies available to the Clients, and in determining and effecting the most efficient routing and distribution of such supplies in the light of the respective needs therefor and the applicable laws and regulations of governmental bodies. If requested by the Clients, the Company will provide a central dispatcher or dispatchers to handle the routing and dispatching of gas.

14 *Information Services.* The Company will advise and assist the Clients in matters involving the furnishing of information to customers, employees, investors and other interested groups, and to the public generally, including the preparation of booklets, photographs, motion pictures and other means of presentation, and assistance to Clients in their advertising programs.

15 *Information Technology Services.* The Company will advise and assist Clients in matters involving information technology, including management, operations, control, monitoring, testing, evaluation, data access security, disaster recovery planning, technical research, and support services. The Company will also provide and assist the Client with application development, maintenance, modifications, upgrades and ongoing production support for a portfolio of systems and software that are used by the Clients. In addition, the Company will identify and resolve problems, ensure efficient use of software and hardware, and ensure that timely upgrades are made to meet the demands of the Clients. The Company will also maintain information concerning the disposition and location of Information Technology assets.

16 *Insurance Services.* The Company will advise and assist the Clients in general insurance matters, in obtaining policies, making inspections and settling claims.

17 *Land/Surveying Services.* The Company will provide land asset management, land contract management, and surveying services in connection with Clients' acquisition, leasing, maintenance, and disposal of interests in real property, including the maintenance of land records and the recording of instruments relating to such interests in real property, where necessary.

18 *Legal Services.* The Company will provide Clients with legal services (including legal services, as necessary or advisable, in connection with or in support of any of the other services provided hereunder), including, but not limited to, general corporate matters and internal corporate maintenance, contract drafting and negotiation, litigation, liability and risk assessment, financing, securities offerings, state and federal regulatory compliance, state and federal regulatory support and rule interpretation and advice, including, without limitation, interpretation and advice concerning the regulations or orders of the Securities and Exchange Commission, the Federal Energy Regulatory Commission, the Environmental Protection Agency, and the Pipeline and Hazardous Materials Safety Administration, bankruptcy and collection matters, employment and labor relations investigations, union contracting, Equal Employment Opportunity Commission issues, compliance with state and federal legislative requirements, and all other matters for which Clients require legal services.

19 *Officers.* Any Client may, with the consent of the Company, elect to any office of the Client any officer or employee of the Company whose compensation is paid, in whole or in part, by the Company. Services rendered to the Client by such person as an officer shall be billed by the Company to the Client and paid for as provided in Articles 3 and 4, and the Client shall not be required to pay any compensation directly to any such person.

20 *Operations Support and Planning Services.* The Company will advise and assist the Clients in connection with operations support and planning, including logistics, scheduling & dispatching; workforce planning; corrosion and leakage programs; estimates of gas requirements and gas availability; gas transmission, measurement, storage and distribution; construction requirements; construction management; operating standards and practices; regulatory and environmental compliance; pipeline safety and compliance; employee and system safety programs; sustainability; training; management of transportation and sales programs; negotiation of gas purchase and sale contracts; energy marketing and trading, including off-system sales and capacity release activities contemplated in a Client's revenue sharing mechanism; security services; measurement, regulation and conditioning equipment; meter testing, calibration and repair; hydraulic gas network modeling, facility mapping and GIS technologies; and other operating matters.

21 *Purchasing, Storage and Disposition Services.* The Company will render advice and assistance to the Clients in connection with supply chain activities, including the standardization, purchase, lease, license and acquisition of equipment, materials, supplies, services, software, intellectual property and other assets, as well as shipping, storage and disposition of same. The Company will also render advice and assistance to the Client in connection with the negotiation of the purchase, sale, acquisition or disposition of assets and services and the placing of purchase orders for the account of the Client.

22 *Regulatory Services.* The Company will advise and assist the Clients in all regulatory and rate matters, including the design and preparation of schedules and tariffs, the analysis of rate filings, the preparation and presentation of testimony and exhibits to regulatory authorities, and other regulatory activities.

23 *Tax Services.* The Company will advise and assist the Clients in tax matters, in the preparation of tax returns and in connection with proceedings relating to taxes.



24 *Transportation Services.* The Company will advise and assist the Clients in connection with the purchase, lease, operation and maintenance of motor vehicles and the operation of aircraft owned or leased by the Company or the Clients.

25 *Treasury Services.* The Company provides services such as risk management, cash management, long and short term financing for all Clients, investment of temporarily available cash, retirement of long term debt, investment management oversight of all benefits plans, and special economic studies as requested.

26 *Miscellaneous Services.* The Company will render to any Client such other services, not hereinabove described, , as from time to time the Company may be equipped to render and such Client may desire to have performed.

### ARTICLE 3

#### ALLOCATION METHODS

1 *Specific Direct Salary Charges to Clients.* To the extent that time spent by the officers and employees of the Company rendering services hereunder is related to services rendered to a specific Client, a direct salary charge, computed as provided in Article 4, shall be made to such Client.

2 *Apportioned Direct Salary Charges to Clients.* To the extent that the time spent by such officers and employees is related to services rendered to the Clients generally, or to any specified group of the Clients, a direct salary charge, computed as provided in Article 4, shall be made to the Clients generally, or to such specified group of the Clients, and allocated to each such Client using an allocation method as set forth on Exhibit A hereto.

3 *Direct Salary Charges for Services to the Company.* To the extent that time spent by any officer or employee of the Company is related to services rendered to the Company, a direct salary charge computed as provided in Article 4 shall be allocated among the Clients in the same proportions which the direct salary charges to such Clients made pursuant to Sections 1 and 2 of this Article III, for services of officers and employees, bear to the aggregate of such direct salary charges.

4 *Apportionment of Employee Benefits.* The employee benefit expenses that are related to direct salary charges made pursuant to sub-paragraphs (1), (2) and (3) of Article 3 shall be apportioned among the Clients, as applicable, in the proportions that the respective direct salary charges made pursuant to the rendering of such services to each such Client bear to the aggregate of such direct salary charges.

5 *Other Expenses.* All expenses, other than salaries and employee benefit expenses incurred by the Company in connection with services rendered to a specific Client shall be charged directly to such Client. All such expenses incurred by the Company in connection with services rendered to the Clients generally or to any specified group of Clients shall be apportioned in the manner set forth in Section 2 of this Article 3 for the apportionment of salary charges. All such expenses incurred by the Company in connection with services rendered to the

Company shall be apportioned in the manner set forth in Section 3 of this Article 3 for the apportionment of salary charges.

#### **ARTICLE 4**

#### **COMPUTATION OF SALARY CHARGES**

*Direct Salary Charges* The direct salary charge per hour which shall be made for the time of any officer or employee for services rendered in any calendar month shall be computed by dividing his total compensation for such month by the aggregate of (1) the number of scheduled working hours for which he was compensated, including hours paid for but not worked, and (2) hours worked in excess of his regular work schedule, whether or not compensated for.

*Exhibit A*

***DIRECT BILLING AND BASES OF ALLOCATION***

The Company will bill charges directly to a Client to the extent possible while any remaining costs are then allocated. When it is impractical or inappropriate to charge a Client directly, the Company allocates costs in accordance with the following Bases of Allocation which are filed annually with the FERC. The Company works cooperatively with department sponsors or project leaders through meetings and discussions to ensure costs are properly allocated to the Clients that will benefit from the service provided. Provided below are the Bases of Allocation for the Company, including a description of each basis and its numerator and denominator.

---

**BASIS 1**

**GROSS FIXED ASSETS AND TOTAL OPERATING EXPENSES**

- Fifty percent of the total charges will be allocated on the basis of the relation of the affiliate's gross fixed assets to the total gross fixed assets of all benefited affiliates; the remaining 50% will be allocated on the basis of the relation of the affiliate's total operating expenses to the total operating expenses of all benefited affiliates. All companies may be included in this allocation.

**BASIS 2**

**GROSS FIXED ASSETS**

- Charges will be allocated to each benefited affiliate on the basis of the relation of its total gross fixed assets to the sum of the total gross fixed assets of all benefited affiliates. All companies may be included in this allocation.

**BASIS 3**

**NUMBER OF METERS SERVICED**

- Charges will be allocated to each benefited affiliate on the basis of the relation of its number of meters serviced to the total number of all meters serviced of the benefited affiliates. This allocation may only be used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Bay State Gas Company.

#### **BASIS 4**

##### NUMBER OF ACCOUNTS PAYABLE INVOICES PROCESSED

- Charges will be allocated to each benefited affiliate on the basis of the relation of its number of accounts payable invoices processed (interface invoices excluded) to the total number of all accounts payable invoices processed of the benefited affiliates. All companies may be included in this allocation.

#### **BASIS 7**

##### GROSS DEPRECIABLE PROPERTY AND TOTAL OPERATING EXPENSE

- Fifty percent of the total charges will be allocated on the basis of the relation of the affiliate's total operating expenses to the total of all the benefited affiliates' total operating expense; the remaining 50% will be allocated on the basis of the relation of the affiliate's gross depreciable property to the gross depreciable property of all benefited affiliates. All companies may be included in this allocation.

#### **BASIS 8**

##### GROSS DEPRECIABLE PROPERTY

- Charges will be allocated to each benefited affiliate on the basis of the relation of its total depreciable property to the sum of the total depreciable property of all benefited affiliates. All companies may be included in this allocation.

#### **BASIS 9**

##### AUTOMOBILE UNITS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its number of automobile units to the total number of all automobile units of the benefited affiliates. All companies may be included in this allocation.

#### **BASIS 10**

##### NUMBER OF RETAIL CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its number of retail customers to the total number of all retail customers of the benefited affiliates. All companies may be included in this allocation.

## **BASIS 11**

### NUMBER OF REGULAR EMPLOYEES

- Charges will be allocated to each benefited affiliate on the basis of the relation of its number of regular employees to the total number of all regular employees of the benefited affiliates. All companies may be included in this allocation.

## **BASIS 13**

### FIXED ALLOCATION

- Charges will be allocated to each benefited affiliate on the basis of fixed percentages on an individual project basis. All companies may be included in this allocation.

## **BASIS 14**

### NUMBER OF TRANSPORTATION CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its Transportation Customers to the total of all Transportation Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Bay State Gas Company.

## **BASIS 15**

### NUMBER OF COMMERCIAL CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its Commercial Customers to the total of all Commercial Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Bay State Gas Company.

## **BASIS 16**

### NUMBER OF RESIDENTIAL CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its Residential Customers to the total of all Residential Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Bay State Gas Company.

## **BASIS 17**

### NUMBER OF HIGH PRESSURE CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its High Pressure Customers to the total of all High Pressure Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Bay State Gas Company.

## **BASIS 20**

### SERVICE COMPANY BILLING (DIRECT AND ALLOCATED) COSTS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its Service Corporation billing costs, in total or by functional group (e.g. IT, Legal, HR, Finance, Audit), to the corresponding total of all Service Company billing costs, (i.e. in total or by functional group). The calculation of Basis 20 will include only those billings for services provided to all NiSource affiliates, excluding Business Unit specific shared service functions (i.e. functions that serve only one particular Business Unit). All companies may be included in this allocation.



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January 8, 2003

James J. McNulty, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building,  
400 North Street,  
Harrisburg, PA 17120

**Re: Columbia Gas of Pennsylvania, Inc. – Affiliate Transaction**

Dear Mr. McNulty:

Enclosed for filing pursuant to 66 Pa. C.S.A §2102, are three copies of a "Base Contract for Sale and Purchase of Natural Gas" between Columbia Gas of Pennsylvania, Inc. ("CPA") and an affiliated company, Columbia Gas of Virginia, Inc. ("CVA"). The Commission has previously approved an affiliate agreement authorizing CPA and CVA to exchange goods and services (*See* Docket G-00000794, Order Entered October 25, 2000). However, CPA is filing the attached agreement because it explains the sale and exchange of gas in greater detail than the prior affiliate agreement. If this filing is deemed to be duplicative by the Commission, please inform me of that fact.

I have included an extra copy of the document. Please date stamp it and return it to me in the enclosed envelope. If you have any questions about the enclosed document or if I may be of any assistance, please do not hesitate to contact me at 412.572.7142.

Sincerely,

A handwritten signature in black ink that reads "Mark Kempic".

Mark R. Kempic  
Senior Attorney

enclosures

bcc: K. W. Christman  
S. J. Sagun



## BASE CONTRACT FOR SALE AND PURCHASE OF NATURAL GAS

This Base Contract, made and entered into this 1<sup>st</sup> day of April, 2002, by and between Columbia Gas of Virginia, Inc., a Virginia corporation with offices located at 200 Civic Center Drive, Columbus, Ohio 43215 and Columbia Gas of Pennsylvania, Inc., a Pennsylvania corporation with offices located at 200 Civic Center Drive, Columbus, Ohio 43215.

### ARTICLE I PURPOSE AND PROCEDURES

1.1 This Base Contract establishes the general terms and conditions governing purchases, sales, physical options, and exchanges of Gas between the Parties during the period this Base Contract is in effect, inclusively known as ("Transactions"). As used herein, the term "Buyer" refers to the Party purchasing the Transaction and the term "Seller" refers to the Party selling the Transaction.

1.2 The Parties will use the following Transaction Confirmation procedure. Should the Parties come to an agreement regarding a Transaction for a particular Delivery Period, Seller will, and Buyer may, record that agreement on a Transaction Confirmation and facsimile or deliver such Transaction Confirmation to the other Party by the close of the Business Day following the date of agreement. If a sending Party's Transaction Confirmation is contrary to the receiving Party's understanding of the agreement, such receiving Party shall notify the sending Party via facsimile before the close of the second Business Day following receipt. The receiving Party's failure to so notify sending Party in writing within the aforementioned time period constitutes receiving Party's agreement to the terms of the transaction described in the sending Party's Transaction Confirmation. If there are any material differences between timely sent Transaction Confirmations governing the same Transaction, then neither Transaction Confirmation shall be binding until or unless such differences are resolved.

1.3 Each Party consents to the recording of all telephone conversations between its employees and the employees of the other Party.

1.4 The entire agreement between the Parties shall be governed by those provisions contained in the Base Contract and any effective Transaction Confirmation ("Contract"). In the event of a conflict between the terms of any Transaction Confirmation and the terms of this Base Contract, the terms of the Transaction Confirmation shall govern.

### ARTICLE II DEFINITIONS

2.1 "British Thermal Unit" or "Btu" shall mean the amount of heat required to raise the temperature of one pound of pure water from 59° Fahrenheit to 60° Fahrenheit at a constant pressure of 14.73 pounds per square inch absolute (psia).

2.2 "Business Day" shall mean any day except Saturday, Sunday or Federal Reserve Bank holidays.

2.3 "Contract" shall mean the legally binding relationship established by (i) this Base Contract and (ii) the provisions contained in any effective Transaction Confirmation(s).

2.4 "Contract Quantity" shall mean the quantity of Gas to be delivered and taken as set forth in the Transaction Confirmation.

2.5 "Contract Price" shall mean the amount expressed in U.S. Dollars per Dth, as specified by the Parties on the Transaction Confirmation.

2.6 "Cover Standard" shall mean that if there is an unexcused failure to take or deliver any quantity of Gas pursuant to this Contract, then the non-defaulting Party shall use commercially reasonable efforts to obtain or sell Gas at a price reasonable for the delivery or production area, as applicable, consistent with the amount of notice provided by the defaulting Party with consideration for the immediacy of the Buyer's Gas consumption needs or Seller's Gas sales requirements, as applicable, the quantities involved and the anticipated length of failure by the defaulting Party.

2.7 "Day" shall mean a period of twenty-four (24) consecutive hours, coextensive with a "Day" as defined in the tariff of the Transporter delivering Gas to the Delivery Point, or the Transporter receiving Gas if there is no Transporter delivering Gas, in a particular transaction.

2.8 "Delivery Period" shall be the period during which deliveries are to be made as set forth in the Transaction Confirmation.

2.9 "Delivery Point" shall mean such points as are mutually agreed upon between Seller and Buyer as set forth in the Transaction Confirmation.

2.10 "Dth" shall mean one million British Thermal Units.

2.11 "Gas" shall mean any mixture of hydrocarbons or of hydrocarbons and non-combustible gases in a gaseous state consisting essentially of methane which conforms with Section 7.1.

2.12 "Imbalance Charges" shall mean any scheduling penalties, imbalance penalties, overpull or unauthorized overrun penalties, operational flow order penalties, Cash Out Charges, banking charges, or similar penalties, fees or charges assessed by a Transporter for failure to satisfy the Transporter's balance and/or nomination requirements.

2.13 "Month" shall mean the period beginning on the first day of the calendar month and ending immediately prior to the commencement of the first day of the next calendar month.

2.14 "Schedule", "Scheduling", "Scheduled" or "Nominations" shall refer to the act of Seller, Buyer, and the Transporter(s) notifying, requesting, and confirming to each other the quantity of Gas to be delivered hereunder on any given Day during the Delivery Period.

2.15 "Spot Price" shall mean the Midpoint price listed in the publication *Gas Daily* as published by Financial Times Energy, under the listing applicable to the geographic location closest in proximity to the Delivery Point(s) for the relevant Day. If no price is published for such Day, then the Spot Price shall be the average of the following: (i) the price (determined as stated above) for the first Day for which a price is published that next preceded the relevant Day; and (ii) the price (determined as stated above) for the first Day for which a price is published that next follows the relevant Day.

2.16 "Transaction Confirmation" shall mean the document, substantially in the form of Exhibit A, setting forth the terms of a Transaction formed pursuant to Section 1 for a particular Delivery Period.

2.17 "Transporter(s)" shall mean all Gas pipeline companies, or the physical facilities thereof, transporting Gas for Seller or Buyer upstream or downstream, respectively, of the Delivery Point pursuant to a particular Transaction Confirmation.

#### ARTICLE III PERFORMANCE OBLIGATION

3.1 The Performance Obligation shall be designated in each Transaction Confirmation from one of the following:

3.1.1 "Interruptible" shall mean that either Party may interrupt its performance at any time for any reason except for reasons of price, whether or not caused by an event of Force Majeure, in which case there will be no liability, except such interrupting Party is responsible for any Imbalance Charges as set forth in Section 6.3 related to its interruption after the nomination is made to the Transporter, and until the change in deliveries and/or receipts is confirmed and implemented by Transporter.

3.1.2 "Secondary Firm" shall mean that either Party may interrupt its performance to the extent that such performance is prevented for reasons of Force Majeure or curtailment or interruption of such Party's interruptible transportation and/or storage, transportation between secondary firm points or recallable firm transportation, in which case there will be no liability except such interrupting Party is responsible for any Imbalance Charges, as set forth in Section 6.3, related to its interruption after the nomination is made to the Transporter and until the change in deliveries and/or receipts is confirmed and implemented by Transporter. If a Party interrupts for any other reason the non-breaching Party's exclusive remedy shall be that it may recover its Cover Costs as set forth in Section 4.1.

3.1.3 "Primary Firm" shall mean that either Party may only interrupt its performance to the extent that such performance is prevented for reasons of Force Majeure or curtailment of firm transportation and/or storage between primary firm points, in which case there will be no liability except that such interrupting Party is responsible for any Imbalance Charges, as set forth in Section 6.3, related to its interruption after the nomination is made to the Transporter. If a Party interrupts for any other reason the non-breaching Party's exclusive remedy shall be as set forth in Section 4.1.

3.2 If a Party interrupts its performance, such Party will curtail in a fair and reasonable manner giving similar treatment to similarly affected sales customers.

#### ARTICLE IV DEFAULTS AND REMEDIES

4.1 Subject to Section 4.3, the exclusive and sole remedy of the Parties in the event of a breach of Performance Obligation shall be recovery of the following:

- (i) In the event of a breach by Seller on any Day(s), payment by Seller to Buyer in an amount equal to the difference between the Contract Price and the purchase price paid by Buyer utilizing the Cover Standard for replacement Gas, adjusted for commercially reasonable incremental transportation costs to or from the Delivery Point(s), multiplied by the difference between the Contract Quantity and the quantity actually delivered by Seller on such Day(s) ("Buyer's Cover Costs"); or
- (ii) In the event of a breach by Buyer on any Day(s), payment by Buyer to Seller in an amount equal to the difference between the Contract Price and the price received by Seller utilizing the Cover Standard from the resale of such Gas, adjusted for commercially reasonable incremental transportation costs to or from the Delivery Point(s), multiplied by the difference between the Contract Quantity and the quantity actually received by Buyer for such Day(s) ("Seller's Cover Costs"); or
- (iii) In the event that Buyer has used commercially reasonable efforts to replace the Gas or Seller has used commercially reasonable efforts to sell the Gas to a third Party, and no such replacement or sale is available, then the exclusive remedy of the non-breaching Party shall be the difference between the Contract Price and the Spot Price multiplied by the difference between the Contract Quantity and the quantity actually delivered by Seller and received by Buyer for such Day.

4.2 When reasonable grounds for insecurity of payment arise, either Party may demand adequate assurance of performance from the other party. Adequate assurance shall mean sufficient security in the form and for the term reasonably acceptable to the demanding Party including, but not limited to, a standby irrevocable letter of credit, a prepayment or a guarantee by a credit-

worthy entity. Notwithstanding and in addition to but not in limitation of any other provision hereof or in the event (each a "default") either Party (the "Defaulting Party") shall:

- (i) Make an assignment or any general arrangement for the benefit of creditors; or
- (ii) Become bankrupt or insolvent, however evidenced, or be unable to pay its debts as they fall due; or
- (iii) File a petition or otherwise commence a proceeding under any bankruptcy, insolvency, reorganization or similar law; or have any such petition filed or proceeding commenced against it; or
- (iv) Have a liquidator, administrator, receiver or trustee appointed with respect to it or any substantial portion of its property or assets; or
- (v) Fail to pay or perform, when due, any material obligation to the other Party (the "Non-Defaulting Party"), whether under this agreement, or in connection with credit support obligations or otherwise and such failure is not cured within two (2) Business Days after written notice thereof to the Defaulting Party; or
- (vi) Fail to provide adequate assurance of its ability to perform all of its outstanding obligations to the Non-Defaulting Party under this Base Contract;

then in any such event the Non-Defaulting Party shall have the right to designate an early termination date ("Early Termination Date") as any date on or after the event of default under this Section 4.2. Upon the Early Termination Date, the Non-Defaulting Party shall have the right to liquidate any and all Transactions under this Contract (including any portion of a Transaction not yet fully delivered) then outstanding by:

- (i) Closing out each Transaction being liquidated at its Market Value, as defined below, so that each such Transaction is canceled and a settlement payment in an amount equal to the difference between such Market Value and the Contract Value, as defined below, of such Transaction shall be due to the Buyer under the Transaction if such Market Value exceeds the Contract Value and to the Seller if the opposite is the case; and
- (ii) Discounting each amount then due under clause (i) above to present value in a commercially reasonable manner as at the time of liquidation (to take account of the period between the date of liquidation and the date on which such amount would have otherwise been due pursuant to the relevant Transaction); and
- (iii) Setting off or aggregating, as appropriate, any or all settlement payments (discounted as appropriate) and (at the election of the non-defaulting Party) any or all other amounts owing between the Parties under this Contract so that all such amounts are aggregated and/or netted to a single liquidated amount payable by one Party to the other. The net amount due any such liquidation shall be paid by the close of business on the Business Day following the Early Termination Date.

For purposes of this Section 4.2, "Contract Value" means the amount of the Gas remaining to be delivered or purchased under a Transaction multiplied by the Contract Price per unit, and "Market Value" means the amount of Gas remaining to be delivered or purchased under a Transaction multiplied by the market price per unit determined by the non-defaulting Party in a commercially reasonable manner using the Cover Standard. The rate of interest used in calculating net present value shall be determined by the non-defaulting Party in a commercially reasonable manner. The Parties agree that a Transaction under this Section 4.2 shall constitute a "forward contract" within the meaning of the United States Bankruptcy Code.

4.3 The Non-Defaulting Party's rights under this Section are in addition to, and not in limitation or exclusion of, any other rights which the Non-Defaulting Party may have (whether by agreement, operation of law or otherwise) subject to the Non-Defaulting limitation set forth in Section 4.4. If a default occurs, the Non-Defaulting Party may (at its election) from time to time set off any or all amounts which the Defaulting Party owes to it (whether under this Base Contract, any Forward Contract or otherwise and whether or not then due), provided that any amount not then due which is included in such setoff shall be discounted to present value as of the time of setoff (to take account of the period between the date of setoff and the date on which such amount would have otherwise been due).

4.4 In no event will either Party be responsible, either under this Article IV or under any other term or provision of this Contract, for incidental, consequential, special, or punitive damages.

#### ARTICLE V TRANSPORTATION

5.1 Seller shall have the sole responsibility and bear the full cost and expense of transporting the Gas, or ensuring that the Gas is transported, to the Delivery Point. Buyer shall have the sole responsibility and bear the full cost and expense of transporting the Gas, or ensuring that the Gas is transported at and after the Delivery Point.

5.2 If the supply or transportation necessary to deliver or receive the Contract Quantity is unavailable for any reason, the Party responsible for or having notice of such interruption shall promptly notify the other Party by facsimile. Seller and Buyer shall then cooperate in all reasonable actions to avoid Imbalance Charges imposed by the Transporter(s). Notwithstanding the above, any notice of interruption shall not be considered an amendment of the Performance Obligation set forth in an applicable Transaction Confirmation.

#### ARTICLE VI QUANTITY, SCHEDULING AND IMBALANCES

6.1 Seller agrees to sell and deliver, or cause to be delivered, and Buyer agrees to purchase and receive or cause to be received, the Contract Quantity for a particular Transaction in accordance with the terms of this Contract.

6.2 The Parties shall coordinate their Scheduling requirements by telephone with immediate confirmation in writing by facsimile. Ample time must be given to meet the Scheduling deadlines of the affected Transporter(s). Each Party shall give the other Party timely prior notice, sufficient to meet the requirements of all Transporter(s) involved in the Gas delivery to Buyer, of the quantities of Gas to be delivered and purchased each Day. Should either Party become aware that actual deliveries at the Delivery Point(s) are greater or lesser than the Scheduled Gas, such Party shall notify immediately the other Party by telephone to be followed up with written facsimile notice within twenty-four hours. Notice provisions shall be waived if mutually agreed upon.

6.3 The Parties shall use commercially reasonable efforts to avoid imposition by any Transporter of Imbalance Charges. If Buyer or Seller receives an invoice from a Transporter that includes Imbalance Charges, the Parties shall determine the validity as well as the cause of such Imbalance Charges. If the Imbalance Charges were incurred as a result of Buyer's actions or inactions (which shall include, but shall not be limited to, Buyer's failure to accept quantities of Gas equal to the Scheduled Gas), then Buyer shall pay for such Imbalance Charges or reimburse Seller for such Imbalance Charges paid by Seller to the Transporter. If the Imbalance Charges were incurred as a result of Seller's actions or inactions (which shall include, but shall not be limited to, Seller's failure to deliver quantities of Gas equal to the Scheduled Gas), then Seller shall pay for such Imbalance Charges, or reimburse Buyer for such Imbalance Charges paid by Buyer to the Transporter.

6.4 Seller shall be responsible for allocating gas tendered to Transporter(s) among Buyer and other buyers for each point(s) of delivery. Seller shall not retroactively change any allocation information which Seller has previously provided to Transporter(s) without Buyer's express written concurrence.

#### ARTICLE VII QUALITY

7.1 All Gas delivered by Seller shall meet the quality and heat content requirements of Transporter(s)' tariff(s), as may be amended from time to time.

#### ARTICLE VIII DELIVERY PRESSURE

8.1 Gas delivered hereunder shall be at commercial operating pressures sufficient to deliver such quantities at the Delivery Point(s).

#### ARTICLE IX MEASUREMENT

9.1 The unit of quantity measurement for purposes of this Contract shall be one Dth (dry).

9.2 Measurement of Gas quantities hereunder shall be in accordance with the tariff of the first Transporter immediately downstream of the Delivery Point(s).

#### ARTICLE X TAXES

10.1 Seller shall pay or cause to be paid, all taxes, fees, levies, penalties, licenses or charges imposed by any government authority ("Taxes") on or with respect to the Gas prior to its delivery at the Delivery Point(s). Buyer shall pay or cause to be paid, all Taxes on or with respect to the Gas at or after its delivery at the Delivery Point(s). If a Party is required to remit or pay Taxes which are the other Party's responsibility hereunder, such Party shall promptly reimburse the other Party for such Taxes. If Buyer is entitled to an exemption of such Gas from any such Taxes or charges, Buyer shall furnish Seller any necessary exemption or resale certificate covering the Gas delivered hereunder at the Delivery Point(s).

10.2 Neither the Contract Price to be paid for Gas nor any other provision of this Contract shall be affected by an increase or decrease in the rate or amount of any tax or the repeal of an existing tax imposed on either Party, by the enactment of a new tax, or by the subsequent application hereto of any existing tax.

#### ARTICLE XI BILLING, PAYMENT AND AUDIT

11.1 On or before the tenth day following the Month of deliveries of Gas hereunder, Seller shall deliver to Buyer a statement for the preceding Month properly identified as to the Delivery Point and applicable Transaction Confirmation showing the total quantity of Gas delivered and the amount due. If the actual quantity delivered is not available by the contractual billing date, billing will be prepared based on the Scheduled quantities. The Scheduled quantity will then be corrected to the actual quantity on the following Month's billing or as soon thereafter as actual delivery information is available.

11.2 Buyer shall remit by wire transfer the amount due pursuant to Seller's invoice instructions, by the later of the 25th day of the Month in which the statement was rendered or ten calendar days after receipt of the statement by Buyer; provided that if the due date is not a Business Day, payment is due on the next Business Day following that date. If Buyer fails to remit the full amount payable by Buyer when due, interest on the unpaid portion shall accrue at a rate equal to the lower of (i) the then-effective prime rate of interest published under "Money Rates" by The Wall Street Journal, plus two percent per annum from the date due until the

date of payment, or (ii) the maximum applicable lawful interest rate. If Buyer, in good faith, disputes the amount of any such statement or any part thereof, Buyer will pay to Seller such amount as it concedes to be correct; provided, however, if Buyer disputes the amount due, Buyer must provide supporting documentation acceptable in industry practice from its Transporter to verify the amount paid. If it is ultimately determined that Buyer owes the disputed amount, Buyer will pay Seller that amount with interest as determined above immediately upon such determination. Any payments due the Buyer hereunder shall be made in accordance with this Section 11.2.

11.3 Either Party shall have the right at its own expense, upon reasonable notice and at reasonable times, to examine the books and records of the other Party to the extent reasonably necessary to verify (i) the accuracy of any statement, charge, payment, computation or other documentation made under the Contract or (ii) any curtailment of service under Section 3.2. Any such audit and any claim based upon errors in (i) or (ii), immediately above, must be made within two years of the date of such statement or any revision thereof or the last Day of the Month during which any such alleged unauthorized curtailment occurs. Following such two year period, a billing statement as adjusted shall be final. Errors in a Party's favor shall be rectified in full, with interest as calculated above, by such Party within 30 days of notice and substantiation of such inaccuracy.

11.4 The receipt of any invoice, statement, information concerning a Transaction or the act of payment or partial payment shall not constitute accord and satisfaction, waiver, release, full payment, satisfaction, laches, estoppel or other defense to a claim by or against the Seller or Buyer for the true and actual amount accurately due and payable for the full period of two years in arrears.

11.5 Each Party shall have the right of recoupment against any and all amounts due or to become due to the other Party hereunder. Each right of recoupment may be exercised at any time and in the ordinary course of business without demand on or notice to the other Party, its affiliates, parent or its guarantor. The right of recoupment shall not be deemed to be waived by any conduct of either Party, by any failure to exercise such right, or by any neglect or failure in so doing.

#### ARTICLE XII TITLE, WARRANTY AND INDEMNITY

12.1 Title to the Gas shall pass from Seller to Buyer at the Delivery Point(s). Seller shall have responsibility for and assume any liability with respect to the Gas prior to its delivery to Buyer at the specified Delivery Point(s). Buyer shall have responsibility for and any liability with respect to said Gas at and after its delivery to Buyer at the Delivery Point(s).

12.2 Seller warrants that it will have good and merchantable title to or will have the right to deliver all Gas sold hereunder and/or delivered by it to Buyer, free and clear of all liens, encumbrances, and claims.

12.3 Seller and Buyer each warrants that it is engaged in the direct commercial use of Gas in the ordinary course of its business, as producer, processor, merchant, or consumer or otherwise has knowledge of the practices associated with the purchase or sale of Gas. Each further warrants that it has and will maintain all the regulatory authorizations, certificates, and documentation as may be necessary and legally required to transport, buy, or make sales for resale of Gas sold or purchased hereunder.

12.4 If any claim related to the title to the Gas sold and/or delivered hereunder is asserted at any time, Buyer may withhold payment of up to the amount of such claim without interest, as security for the performance of Seller's obligations hereunder until such claim has been finally determined, or until Seller has furnished a bond or other acceptable assurances to Buyer under terms and conditions reasonably satisfactory to Buyer, and in an amount with surety reasonably satisfactory to Buyer.

12.5 Seller agrees to indemnify Buyer and save it harmless from all suits, actions, debts, accounts, damages, costs, losses, liabilities and expenses arising from or out of claims of title, personal injury or property damage from any or all persons to said Gas or other charges thereon which attach before title passes to Buyer. Buyer agrees to indemnify Seller and save it harmless from all suits, actions, debts, accounts, damages, costs, losses, liabilities and expenses arising from or out of claims regarding payment, personal injury, death or property damage from said Gas or other charges thereon which attach at and after title passes to Buyer, subject to Seller's obligation regarding quality as set forth in Section 7.1.

#### ARTICLE XIII NOTICES

13.1 All Transaction Confirmations and other communications ("Communications") made pursuant to the Contract shall be sent or hand delivered to the other Party at the address shown below:

Columbia Gas of Virginia, Inc.  
200 Civic Center Drive  
Columbus, Ohio 43215  
Attn: Energy Trading Manager  
Phone: 614-460-6227  
Fax: 614-460-6442

Columbia Gas of Pennsylvania, Inc.  
200 Civic Center Drive  
Columbus, Ohio 43215  
Attn: Energy Trading Manager  
Phone: 614-460-6227  
Fax: 614-460-6442

13.2 All invoices and payments shall be sent or hand delivered to the other Party at the address shown below:

Columbia Gas of Virginia, Inc.  
200 Civic Center Drive  
Columbus, Ohio 43215  
Attn: Gas Purchase Services Manager  
Phone: 614-460-6225  
Fax: 614-460-6442

Columbia Gas of Pennsylvania, Inc.  
200 Civic Center Drive  
Columbus, Ohio 43215  
Attn: Gas Purchase Services Manager  
Phone: 614-460-6225  
Fax: 614-460-6442

13.3 Either Party may modify any information specified above by written notice to the other Party, except changes to the payment information, which written notice must be notarized.

13.4 All Communications ("Notices") required hereunder may be sent by facsimile or mutually accepted electronic means, a nationally recognized overnight courier service, first class mail or hand delivered. All invoices required hereunder may be sent by facsimile or mutually accepted electronic means and followed by a nationally recognized overnight courier service, first class mail or hand delivered.

13.5 Notices sent by facsimile shall be deemed to have been received upon the sending Party's receipt of its facsimile's confirmation thereof. Notice by overnight mail or courier shall be deemed to have been received on the next Business Day after it was sent or such earlier time as is confirmed by the receiving Party. Notice delivered by hand shall be deemed to be received at the time it is delivered to an officer or to a responsible employee of the receiving Party. Notice via first class mail shall be considered delivered two Business Days after mailing.

#### ARTICLE XIV FORCE MAJEURE

14.1 Except with regard to a Party's obligation to make payments due under the Contract, neither Party shall be liable to the other for a failure to perform its obligations hereunder, if such failure was caused by Force Majeure. As used herein, the term "Force Majeure" shall mean an unforeseen occurrence or event beyond the control of the Party claiming excuse which partially or entirely prevents that Party's performance of its obligations as further defined in Section 14.3.

14.2 The Party whose performance is prevented by Force Majeure must provide notice to the other Party. Initial notice may be given orally; however, written notification with particulars of the event or occurrence is required as soon as reasonably possible. Upon providing written notification of Force Majeure to the other Party, the affected Party will be relieved of its obligation to make/accept delivery of Gas to the extent and for the duration of Force Majeure and neither Party shall be deemed to have failed in such obligations to the other during such occurrence or event.

14.3 Force Majeure shall include but not be limited to the following: (i) physical events such as acts of God, landslides, lightning, earthquakes, fires, storms or storm warnings which result in evacuation of the affected area, floods, washouts, explosions, breakage or accident or necessity of repairs to machinery or equipment or lines of pipe, weather related events such as hurricanes or freezing or failure of wells or lines of pipe which affects an entire geographic region; (ii) acts of others such as strikes, lockouts, or other industrial disturbances, riots, sabotage, insurrections or wars; (iii) governmental actions such as necessity for compliance with any court order, law, statute, ordinance, or regulation promulgated by a governmental authority having jurisdiction; and (iv) any other causes, whether of the kind herein enumerated or otherwise not reasonably within the control of the affected Party. Seller and Buyer shall make reasonable efforts to avoid Force Majeure and to resolve the event or occurrence once it has occurred in order to resume performance.

14.4 Neither Party shall be entitled to the benefit of the provisions of Force Majeure to the extent performance is affected from any or all of the following circumstances: (i) the sole or contributory negligence of the Party claiming excuse; (ii) the Party claiming excuse failed to remedy the condition and to resume the performance of such covenants or obligations with reasonable dispatch; and (iii) economic hardship. Force Majeure shall not excuse a Party's responsibility for Imbalance Charges, as set forth in Section 6.3. As soon as possible after the Force Majeure event shall have been remedied, the Party claiming suspension shall likewise give notice to the effect that the same has been remedied and that such Party has resumed, or is then in a position to resume, the performance of such covenants or obligations.

14.5 Notwithstanding anything to the contrary herein, the Parties agree that the settlement of strikes, lockouts or other industrial disturbances shall be entirely within the discretion of the Party experiencing such disturbance.

#### ARTICLE XV GOVERNMENTAL REGULATION

15.1 This Contract and all provisions herein will be subject to all present and future applicable and valid statutes, rules, orders and regulations of any Federal, State, or local governmental authority having jurisdiction over the Parties, their facilities, or Gas supply, this Base Contract or Transaction Confirmation or any provisions thereof.

15.2 Each Party certifies that, during the performance of this contract, its employment practices, pertaining to employees and applicants, shall comply with all applicable federal, state and local laws and regulations regarding discrimination because of race, color, religion, national origin, sex, age, disability or veteran status, including but not limited to the provisions of the Civil Rights Act of 1964, Fair Labor Standards Act of 1938, Americans with Disabilities Act of 1990, Executive Order 11246 of September 24, 1965, Family and Medical Leave Act of 1993, Code of Federal Regulations (CFR); 41 CFR Part 60-1, 41 CFR Part 60-250, and 41 CFR Part 60-741, all provisions as amended, and all provisions thereof being incorporated herein by reference.

15.3 Each Party hereby represents and warrants that it will, to the greatest extent practical, consistent with efficient contract performance, provide small business concerns and small business concerns owned and controlled by socially and economically disadvantaged individuals with the opportunity to participate in performing contracts or subcontracts related to this contract. Each Party further states that it shall ensure timely payment of amounts due to any such contractor or subcontractor.

15.4 Neither Party will be held in default for failure to perform under this Contract, if such failure is due to compliance with such rules, regulations, laws, orders or directives of any State, Federal or other governmental regulatory authority.

#### ARTICLE XVI TERM

16.1 This Base Contract shall remain in effect for one month from the date hereof and from Month to Month thereafter unless terminated by either Party on thirty (30) Days advance written notice; provided, however, that, except as provided in Section 4.2, if one or more Transaction Confirmations are in effect, termination shall not be effective until the expiration of the latest Delivery Period of such Transaction Confirmation(s). The obligations of a Party to make any payment due hereunder and the obligation of Seller to indemnify Buyer, and Buyer to indemnify Seller, pursuant hereto shall survive the termination or cancellation of the Contract or Transaction Confirmation.

#### ARTICLE XVII DISPUTE RESOLUTION

17.1 In the event a dispute arises between Buyer and Seller, or the successors or assigns of either of them, regarding the application or interpretation of any provision of this Base Contract or a Transaction Confirmation, the aggrieved Party shall promptly notify the other Party of its intent to invoke this dispute resolution procedure after such dispute arises. If the Parties shall have failed to resolve the dispute within ten Business Days after delivery of such notice, each Party shall, within five Business Days thereafter nominate an officer of its company to meet at a mutually agreed location to resolve the dispute.

#### ARTICLE XVIII MISCELLANEOUS

18.1 This Contract shall be binding upon and inure to the benefit of the successors, assigns, personal representatives, and heirs of the respective Parties hereto, and the covenants, conditions, and obligations of this Contract shall run for the full term of this Contract. No assignment of this Contract, in whole or in part, will be made without the prior written consent of the non-assigning Party, which consent will not be unreasonably withheld or delayed; provided, however, that either Party may, without the consent of the other Party and without relieving itself from liability hereunder, (i) transfer, sell, pledge, encumber or assign this Contract or the accounts, revenues or proceeds hereof in connection with any financing or other financial arrangements, (ii) transfer or assign this Contract to an affiliate of such Party which affiliate's creditworthiness is comparable to or higher than that of such Party, or (iii) transfer or assign this Contract to any person or entity succeeding to all or substantially all of the assets of such Party; provided, however, that in each such case, any such assignee shall agree to in writing to be bound by the terms and conditions hereof.

18.2 If any provision in this Contract is determined to be invalid, void or unenforceable by any court having jurisdiction, such determination shall not invalidate, void, or make unenforceable any other provision, agreement or covenant of this Contract.

18.3 No waiver of any breach of this Contract shall be held to be a waiver of any other or subsequent breach. All remedies afforded in this Contract shall be taken and construed as cumulative.

18.4 This Contract sets forth all understandings between the Parties respecting the subject matter of each transaction and any prior contracts, understandings and representations, whether oral or written, representing this subject matter are merged into and superseded by the Base Contract and any effective Transaction Confirmation(s). This Contract may only be amended in writing.

18.5 This Contract may be executed in one or more counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument. As used herein, the singular of any term shall include the plural.

18.6 The interpretation and performance of this Contract shall be governed by the laws of Virginia excluding, however, any conflict of laws rule which would apply the law of another jurisdiction.

18.7 This Contract was prepared jointly by Seller and Buyer, and, in the event of doubt or ambiguity in the language of any of its provisions, shall be construed with equal strength in favor of both Parties.

18.8 The terms of this Contract and of any Transaction Confirmation entered into pursuant hereto, including but not limited to the Contract Price, the Contract Quantity, the Delivery Period, the identified Transporter(s), and all other material terms thereof shall be kept confidential by the Parties hereto for one year from the expiration of such Transaction, except to the extent that any information must be disclosed to a third Party for the purpose of effectuating transportation of Gas subject to the Contract or to meet New York Mercantile Exchange requirements or governmental agency requirements or requests or requests in civil or regulatory proceedings where necessary.

18.9 Compliance with the confirmation procedures of Article I satisfies any "writing" requirements imposed under the Uniform Commercial Code or any other applicable contract law.

IN WITNESS WHEREOF, Parties hereto have caused their names to be signed and executed in duplicate on this 3<sup>rd</sup> day of April, 2002.

COLUMBIA GAS OF VIRGINIA, INC.

By: Peggy Gardini *mac*  
Title: \_\_\_\_\_

COLUMBIA GAS OF PENNSYLVANIA, INC.

By: Andrew J. Williams  
Title: Assistant Secretary *AK*



EXHIBIT A

TRANSACTION CONFIRMATION

Date: _____, 20__
Seller's Transaction Confirmation #: _____
Buyer's Transaction Confirmation #: _____

Please deliver to _____ immediately. Please notify _____ in writing within two (2) Business Days if you are NOT in Agreement	
<b>SELLER:</b> _____ _____ <b>Attn:</b> _____ <b>Phone:</b> _____ <b>Fax:</b> _____	<b>BUYER:</b> _____ _____ <b>Attn:</b> _____ <b>Phone:</b> _____ <b>Fax:</b> _____
Contract Price: \$ ____/Dth	Delivery Period: From _____, 20__ to _____, 20__
<b>Contract Quantity:</b> <input type="checkbox"/> _____ Dth/Day (No Intra-month Swing) <input type="checkbox"/> From _____ to _____ Dth/day (Intra-month Swing)	<b>Performance Obligation: Select One</b> <input type="checkbox"/> Interruptible <input type="checkbox"/> Secondary Firm <input type="checkbox"/> Primary Firm
(If a pooling point is used, list a specific geographic and pipeline location) Delivery Point(s): _____	
Special Conditions:     	
This Transaction Confirmation is subject to the Base Contract between Seller and Buyer dated _____, 20__.	
By: (Buyer) _____ Title: _____ Date: _____	By: (Seller) _____ Title: _____ Date: _____

Columbia Gas<sup>®</sup>  
of Pennsylvania

Law Department  
Shared Services

200 Civic Center Drive  
Columbus, OH 43215

Mailing:  
P.O. Box 117  
Columbus, OH 43216-0117

614-460-6000

WRITER'S DIRECT DIAL  
(614) 460-4646

November 17, 1998

James J. McNulty, Secretary  
Pennsylvania Public Utility Commission  
P.O. Box 3265  
Harrisburg, PA 17120-3265

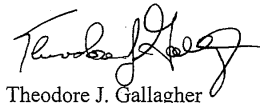
Re: Columbia Gas of Pennsylvania, Inc. -- Affiliate Transaction

Dear Mr. McNulty:

Enclosed for filing, pursuant to 66 Pa.C.S.A. §2102, is a copy of a Base Contract for Purchase and Sale of Natural Gas between Columbia Gas of Pennsylvania, Inc. and an affiliated company, Columbia Gas of Ohio, Inc.

If you have any questions about the enclosed document or if I may be of assistance, please do not hesitate to contact me at (614) 460-4646.

Very truly yours,



Theodore J. Gallagher  
Attorney for  
Columbia Gas of Pennsylvania, Inc.

enclosure

## BASE CONTRACT FOR SALE AND PURCHASE OF NATURAL GAS

This Base Contract, made and entered into this 1<sup>st</sup> day of October, 1998, by and between Columbia Gas of Ohio, Inc., an Ohio corporation with offices located at 200 Civic Center Drive, Columbus, Ohio 43215, and Columbia Gas of Pennsylvania, Inc., a Pennsylvania corporation with offices located at 200 Civic Center Drive, Columbus, Ohio 43215.

### ARTICLE I PURPOSE AND PROCEDURES

1.1 This Base Contract establishes the terms governing purchases, sales and/or exchanges of Gas during the period this Base Contract is in effect. The Base Contract anticipates that the role of a party may change from time to time and that role may in some cases be that of the Seller and in other cases be that of the Buyer. As used herein, the term "Buyer" refers to the party receiving Gas and the term "Seller" refers to the party delivering Gas.

1.2 The terms and conditions incorporated in this Base Contract are intended to facilitate the entering into by Buyer and Seller of a variety of types of transactions with specific pertinent terms and durations. The types of transactions covered by this Base Contract are defined in Section 3.1:

- (i) Interruptible (I)
- (ii) Secondary Firm (SF)
- (iii) Primary Firm (PF) or
- (iv) Exchange of Futures For Physicals (EFP)

1.3.1 The parties will use the following Transaction Confirmation procedure. Should the parties come to an agreement regarding a Gas purchase or sale transaction for a particular Delivery Period, Seller will, and Buyer may, record that agreement on a Transaction Confirmation and facsimile or hand deliver such Transaction Confirmation to the other party by the close of the Business Day following the date of agreement.

1.3.2 If a sending party's Transaction Confirmation is contrary to the receiving party's understanding of the agreement, such receiving party shall notify via facsimile the sending party before the close of the second Business Day following receipt if such receiving party has not previously sent a Transaction Confirmation to the sending party. The receiving party's failure to so notify sending party in writing within the aforementioned time period constitutes receiving party's agreement to the terms of the transaction described in the sending party's Transaction Confirmation.

1.4 The entire agreement between the parties shall be governed by those provisions contained in the Base Contract and any effective Transaction Confirmation ("Contract"). In the event of a conflict between the terms of any Transaction Confirmation and the terms of this Base Contract, the terms of the Transaction Confirmation shall govern.

### ARTICLE II DEFINITIONS

2.1 "British Thermal Unit" or "Btu" shall mean the amount of heat required to raise the temperature of one pound of pure water from 59° Fahrenheit to 60° Fahrenheit at a constant pressure of 14.73 pounds per square inch absolute (psia).

2.2 "Business Day" shall mean any day except Saturday, Sunday or bank holidays.

2.3 "Contract" shall mean the legally-binding relationship established by (i) this Base Contract and (ii) the provisions contained in any effective Transaction Confirmation(s).

2.4 "Contract Quantity" shall mean the quantity of Gas to be delivered and taken as set forth in the Transaction Confirmation.

2.5 "Cover Costs" shall have the meaning set forth in Section 4.1.

2.6 "Cover Standard" shall mean that if there is an unexcused failure to take or deliver any quantity of Gas pursuant to this Contract, then the non-defaulting party shall use commercially reasonable efforts to obtain or sell Gas at a price reasonable for the delivery or production area, as applicable, consistent with the amount of notice provided by the defaulting party with consideration for the immediacy of the Buyer's Gas consumption needs or Seller's Gas sales requirements, as applicable, the quantities involved and the anticipated length of failure by the defaulting party.

2.7 "Day" shall mean a period of twenty-four (24) consecutive hours, coextensive with a "day" as defined in the tariff of the Transporter delivering Gas to the Delivery Point, or the Transporter receiving Gas if there is no Transporter delivering Gas, in a particular transaction.

2.8 "Delivery Period" shall be the period during which deliveries are to be made as set forth in the Transaction Confirmation.

2.9 "Delivery Point" shall mean the downstream side of such location(s) as are mutually agreed upon between Seller and Buyer as set forth in the Transaction Confirmation.

2.10 "Gas" shall mean any mixture of hydrocarbons or of hydrocarbons and non-combustible gases in a gaseous state consisting essentially of methane which conforms with Section 7.1.

2.11 "Imbalance Charges" shall mean any scheduling penalties, imbalance penalties, overpull or unauthorized overrun penalties, operational flow order penalties, Cash Out Charges, banking charges, or similar penalties, fees or charges assessed by a Transporter for failure to satisfy the Transporter's balance and/or nomination requirements.

2.12 "MMBtu" shall mean one million British Thermal Units.

2.13 "Month" shall mean the period beginning on the first day of the calendar month and ending on the first day of the next calendar month.

2.14 "Schedule", "Scheduling", "Scheduled" or "Nominations" shall refer to the act of Seller, Buyer, and the Transporter(s) notifying, requesting, and confirming to each other the quantity of Gas to be delivered hereunder on any given Gas Day during the Delivery Period.

2.15 "Transaction Confirmation" shall mean the form attached in Exhibit A.

2.16 "Transporter(s)" shall mean all Gas pipeline companies, or the physical facilities thereof, transporting Gas for Seller or Buyer upstream or downstream, respectively, of the Delivery Point pursuant to a particular Transaction Confirmation.

### ARTICLE III PERFORMANCE OBLIGATION

3.1 The Performance Obligation shall be designated in each Transaction Confirmation from one of the following:

3.1.1 "Interruptible" shall mean that either party may interrupt its performance at any time for any reason except for reasons of price, whether or not caused by an event of force majeure, with no liability, except such interrupting party is responsible for any Imbalance Charges as set forth in Section 6.3 related to its interruption after the nomination is made to the Transporter.

3.1.2 "Secondary Firm" shall mean that either party may interrupt its performance to the extent that such performance is prevented for reasons of Force Majeure or curtailment of such party's interruptible transportation and/or storage, transportation between secondary firm points or recallable firm transportation, with no liability except such interrupting party is responsible for any Imbalance Charges, as set forth in Section 6.3, related to its interruption after the nomination is made to the Transporter. If a party interrupts for any other reason the non-breaching party's exclusive remedy shall be that it may recover its Cover Costs.

3.1.3 "Primary Firm" shall mean that either party may only interrupt its performance to the extent that such performance is prevented for reasons of Force Majeure or curtailment of firm transportation and/or storage between primary firm points, with no liability except that such interrupting party is responsible for any Imbalance Charges, as set forth in Section 6.3, related to its interruption after the nomination is made to the Transporter. If a party interrupts for any other reason the non-breaching party's exclusive remedy shall be that it may recover its Cover Costs.

3.1.4 "EFP" shall mean the purchase, sale or exchange of natural Gas as the "physical" side of an exchange for physical transaction involving futures contracts on the New York Mercantile Exchange. EFP shall incorporate the meaning and remedies of Primary Firm.

3.2 If a party interrupts its performance, such party will curtail each customer group in a fair and reasonable manner giving similar treatment to similarly affected customers.

### ARTICLE IV DEFAULTS AND REMEDIES

4.1 Subject to Section 4.3, the exclusive and sole remedy of the parties in the event of a breach of the Performance Obligation shall be recovery of the following Cover Costs: (i) in the event of a breach by Seller, payment by Seller to Buyer in an amount equal to the difference between the Contract Price and the purchase price paid by Buyer utilizing the Cover Standard for replacement Gas, adjusted for reasonable incremental transportation costs to or from the Delivery Point(s), multiplied by the quantity of Gas agreed upon but not delivered by Seller ("Buyer's Cover Costs"); or (ii) in the event of a breach by Buyer, payment by Buyer to Seller in an amount equal to the difference between the Contract Price and the price received by Seller utilizing the Cover Standard from the resale of such Gas, adjusted for reasonable incremental transportation costs to or from the Delivery Point(s), multiplied by the quantity of Gas agreed upon but not taken by Buyer ("Seller's Cover Costs"); (iii) in the event that Buyer has used commercially reasonable efforts to replace the Gas or Seller has used commercially reasonable efforts to sell the Gas to a third party, and no such replacement or sale is available, then the exclusive remedy of the non-breaching party shall be the difference between the Contract Price and the price that would have been paid or received utilizing the Cover Standard multiplied by the quantity of Gas agreed upon but not delivered by Seller or taken by Buyer.

4.2 In no event will either party be responsible, either under this Article IV or under any other term or provision of this Contract, for incidental, consequential, special, or punitive damages.

4.3 In the event that the non-defaulting party terminates the Contract under Section 15.2, the non-defaulting party shall have the right to designate an early termination date ("Early Termination Date") as any date on or after the event of default under Section 15.2. Upon the Early Termination Date, the non-defaulting party shall have the right to liquidate any and all Transactions under this Contract (including any portion of a Transaction not yet fully delivered) then outstanding by:

- (i) Closing out each Transaction being liquidated at its Market Value, as defined below, so that each such Transaction is canceled and a settlement payment in an amount equal to the difference between such Market Value and the Contract Value, as defined below, of such Transaction shall be due to the Buyer under the Transaction if such Market Value exceeds the Contract Value and to the Seller if the opposite is the case; and
- (ii) Discounting each amount then due under clause (i) above to present value in a commercially reasonable manner as at the time of liquidation (to take account of the period between the date of liquidation and the date on which such amount would have otherwise been due pursuant to the relevant Transaction); and
- (iii) Setting off or aggregating, as appropriate, any or all settlement payments (discounted as appropriate) and (at the election of the non-defaulting party) any or all other amounts owing between the parties under this Contract so that all such amounts are aggregated and/or netted to a single liquidated amount payable by one party to the other. The net amount due any such liquidation shall be paid by the close of business on the Business Day following the Early Termination Date.

For purposes of this Section 4.3, "Contract Value" means the amount of the Gas remaining to be delivered or purchased under a Transaction multiplied by the Contract Price per unit, and "Market Value" means the amount of Gas remaining to be delivered or purchased under a Transaction multiplied by the market price per unit determined by the non-defaulting party in a commercially reasonable manner using the Cover Standard. The rate of interest used in calculating net present value shall be determined by the non-defaulting party in a commercially reasonable manner. The parties agree that a Transaction under this Section 4.3 shall constitute a "forward contract" within the meaning of the United States Bankruptcy Code.

The non-defaulting party's rights under this Section 4.3 and to Cover Costs accrued prior to the termination date are the sole and exclusive remedy of the non-defaulting party. The non-defaulting party shall give notice that a liquidation pursuant to this Section 4.3 has occurred to the defaulting party no later than the Business Day following such liquidation, provided that failure to give such notice shall not affect the validity or enforceability of the liquidation or give rise to any claim by the defaulting party against the non-defaulting party.

### ARTICLE V TRANSPORTATION

5.1 Seller shall have the sole responsibility and bear the full cost and expense of transporting the Gas, or ensuring that the Gas is transported, to the Delivery Point. Buyer shall have the sole responsibility and bear the full cost and expense of transporting the Gas, or ensuring that the Gas is transported at and after the Delivery Point.

5.2 If the supply or transportation necessary to deliver or receive the Contract Quantity is unavailable for any reason, the party responsible for or having notice of such interruption shall promptly notify the other party by facsimile. Seller and Buyer shall then cooperate in all reasonable actions to avoid penalties imposed by the Transporter(s). Notwithstanding the above, any notice of interruption shall not be considered an amendment of the Performance Obligation.

#### **ARTICLE VI QUANTITY, SCHEDULING AND IMBALANCES**

6.1 Seller agrees to sell and deliver, and Buyer agrees to receive and purchase, the Contract Quantity for a particular transaction in accordance with the terms of this Contract.

6.2 The parties shall coordinate their Scheduling requirements by telephone with immediate confirmation in writing by facsimile. Ample time must be given to meet the Scheduling deadlines of the affected Transporter(s). Each party shall give the other party timely prior notice, sufficient to meet the requirements of all Transporter(s) involved in the Gas delivery to Buyer, of the quantities of Gas to be delivered and purchased each Day. Such notice shall be at least twenty-four hours prior to the earliest regularly scheduled nomination deadline of the Transporters receiving or delivering Gas commencing on the first Day of a Month, and two hours earlier than such deadline for any subsequent nomination if intra-month changes are authorized. Should either party become aware that actual deliveries at the Delivery Point(s) are greater or lesser than the Scheduled Gas, such party shall notify immediately the other party by telephone to be followed up with written facsimile notice within twenty-four hours. Notice provisions shall be waived if mutually agreed upon.

6.3 The parties shall use all reasonable efforts to avoid imposition by any Transporter of Imbalance Charges. If, during any Month, Buyer or Seller receives an invoice from a Transporter which includes Imbalance Charges, the parties shall use their reasonable efforts to promptly determine the validity as well as the cause of such Imbalance Charges. If the parties determine that the Imbalance Charges were incurred as a result of Buyer's actions or inactions (which shall include, but shall not be limited to, Buyer's failure to accept quantities of Gas equal to the Scheduled Gas), then Buyer shall pay for such Imbalance Charges or reimburse Seller for such Imbalance Charges paid by Seller to the Transporter. If the parties determine that the Imbalance Charges were incurred as a result of Seller's actions or inactions (which shall include, but shall not be limited to, Seller's failure to deliver quantities of Gas equal to the Scheduled Gas), then Seller shall pay for such Imbalance Charges, or reimburse Buyer for such Imbalance Charges paid by Buyer to the Transporter.

6.4 Seller shall be responsible for allocating gas tendered to Transporter(s) among Buyer and other buyers for each point(s) of delivery. Seller shall not retroactively change any allocation information which Seller has previously provided to Transporter(s) without Buyer's express written concurrence.

#### **ARTICLE VII QUALITY**

7.1 All Gas delivered by Seller shall meet the quality and heat content requirements of Transporter(s)' tariff(s), as may be amended from time to time.

#### **ARTICLE VIII DELIVERY PRESSURE**

8.1 Gas delivered hereunder shall be at commercial operating pressures sufficient to deliver such quantities at the Delivery Point(s).

#### **ARTICLE IX MEASUREMENT**

9.1 The unit of quantity measurement for purposes of this Contract shall be one MMBtu.

9.2 Measurement of Gas quantities hereunder shall be in accordance with the tariff of the first Transporter immediately downstream of the Delivery Point(s).

#### **ARTICLE X PRICE**

10.1 The Contract Price for all Gas delivered hereunder shall be expressed in U.S. Dollars per million British Thermal Units (\$/MMBtu). The price shall be agreed to by Buyer and Seller for each specific transaction and shall be included in the Transaction Confirmation.

#### **ARTICLE XI TAXES**

11.1 Seller shall pay or cause to be paid, all taxes, fees, levies, penalties, licenses or charges imposed by any government authority ("Taxes") on or with respect to the Gas prior to its delivery at the Delivery Point(s). Buyer shall pay or cause to be paid, all Taxes on or with respect to the Gas at or after its delivery at the Delivery Point(s). If a party is required to remit or pay Taxes which are the other party's responsibility hereunder, such party shall promptly reimburse the other party for such Taxes. If Buyer is entitled to an exemption of such Gas from any such Taxes or charges, Buyer shall furnish Seller any necessary exemption or resale certificate covering the Gas delivered hereunder at the Delivery Point(s).

11.2 Neither the price to be paid for gas nor any other provision of this Contract shall be affected by an increase or decrease in the rate or amount of any tax or the repeal of an existing tax imposed on either party, by the enactment of a new tax, or by the subsequent application hereto of any existing tax.

#### **ARTICLE XII BILLING, PAYMENT AND AUDIT**

12.1 On or before the tenth day following the Month of deliveries of Gas hereunder, Seller shall deliver to Buyer a statement for the preceding Month properly identified as to the Delivery Point and applicable Transaction Confirmation showing the total quantity of Gas delivered and the amount due. If the actual quantity delivered is not available by the contractual billing date, billing will be prepared based on the Scheduled quantities. The Scheduled quantity will then be corrected to the actual quantity on the following Month's billing or as soon thereafter as actual delivery information is available.

12.2 Buyer shall remit by wire transfer the amount due pursuant to Seller's invoice instructions, by the later of the 25th day of the Month in which the statement was rendered or ten calendar days after receipt of the statement by Buyer; provided that if the due date is not a Business Day, payment is due on the next Business Day following that date. If Buyer fails to remit the full amount payable by Buyer when due, interest on the unpaid portion shall accrue at a rate equal to the lower of (i) the then-effective prime rate of interest published under "Money Rates" by The Wall Street Journal, plus two percent per annum from the date due until the date of payment, or (ii) the maximum applicable lawful interest rate. If Buyer, in good faith, disputes the amount of any such statement or any part thereof, Buyer will pay to Seller such amount as it concedes to be correct; provided, however, if Buyer disputes the amount due, Buyer must provide supporting documentation acceptable in industry practice from its Transporter to verify the amount paid. If it is ultimately determined that Buyer owes the disputed amount, Buyer will pay Seller that amount with interest as determined above immediately upon such determination.

12.3 The parties shall have the right, upon reasonable notice and at reasonable times, to examine the books and records of the other party to the extent reasonably necessary to verify (i) the accuracy of any statement, charge, payment, computation or other documentation made under the Contract or (ii) any curtailment of service under Section 3.2. Any such audit and any claim based upon errors in (i) or (ii), immediately above, must be made within two years of the date of such statement or any revision thereof or the last Day of the Month during which any such alleged unauthorized curtailment occurs. Following such two year period, a billing statement as adjusted shall be final. Errors in a party's favor shall be rectified in full, with interest as calculated above, by such party within 30 days of notice and substantiation of such inaccuracy.

12.4 The receipt of any invoice, statement, information concerning a transaction or the act of payment or partial payment shall not constitute accord and satisfaction, waiver, release, full payment, satisfaction, laches, estoppel or other defense to a claim by or against the Seller or Buyer for the true and actual amount accurately due and payable for the full period of two years in arrears.

#### ARTICLE XIII TITLE, WARRANTY AND INDEMNITY

13.1 Title to the Gas shall pass from Seller to Buyer at the Delivery Point(s). Seller shall have responsibility for and assume any liability with respect to the Gas prior to its delivery to Buyer at the specified Delivery Point(s). Buyer shall have responsibility for and any liability with respect to said Gas at and after its delivery to Buyer at the Delivery Point(s).

13.2 Seller warrants that it will have good and merchantable title to or will have the right to deliver all Gas sold hereunder and delivered by it to Buyer, free and clear of all liens, encumbrances, and claims.

13.3 Seller and Buyer each warrants that it is engaged in the direct commercial use of natural Gas in the ordinary course of its business, as producer, processor, merchant, or consumer or otherwise has knowledge of the practices associated with the purchase or sale of natural Gas. Each further warrants that it has and will maintain all the regulatory authorizations, certificates, and documentation as may be necessary and legally required to transport, buy, or make sales for resale of Gas sold or purchased hereunder.

13.4 If any claim related to the title to the Gas sold hereunder is asserted at any time, Buyer may withhold payment of up to the amount of such claim without interest, as security for the performance of Seller's obligations hereunder until such claim has been finally determined, or until Seller has furnished a bond or other acceptable assurances to Buyer under terms and conditions satisfactory to Buyer, and in an amount with surety satisfactory to Buyer.

13.5 Seller agrees to indemnify Buyer and save it harmless from all suits, actions, debts, accounts, damages, costs, losses, liabilities and expenses arising from or out of claims of title, personal injury or property damage from any or all persons to said Gas or other charges thereon which attach before title passes to Buyer. Buyer agrees to indemnify Seller and save it harmless from all suits, actions, debts, accounts, damages, costs, losses, liabilities and expenses arising from or out of claims regarding payment, personal injury or property damage from said Gas or other charges thereon which attach at and after title passes to Buyer, subject to Seller's obligation regarding quality as set forth in Section 7.1.

#### ARTICLE XIV NOTICES

14.1 All Transaction Confirmations and other communications ("Communications") made pursuant to the Contract shall be sent or hand delivered to the other party at the address shown below:

Columbia Gas of Ohio, Inc. 200 Civic Center Drive Columbus, Ohio 43215 Attn: Senior Gas Procurement Manager Phone: 614-460-6227 Fax: 614-460-6442	Columbia Gas of Pennsylvania, Inc. 200 Civic Center Drive Columbus, Ohio 43215 Attn: Senior Gas Procurement Manager Phone: 614-460-6227 Fax: 614-460-6442
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14.2 All invoices and payments shall be sent or hand delivered to the other party at the address shown below:

Columbia Gas of Ohio, Inc. 200 Civic Center Drive Columbus, Ohio 43215 Attn: Gas Purchase Services Manager Phone: 614-460-6225 Fax: 614-460-6442	Columbia Gas of Pennsylvania, Inc. 200 Civic Center Drive Columbus, Ohio 43215 Attn: Gas Purchase Services Manager Phone: 614-460-6225 Fax: 614-460-6442
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14.3 Either party may modify any information specified above by written notice to the other party, except changes to the payment information, which written notice must be notarized.

14.4 All Communications ("Notices") required hereunder may be sent by facsimile or generally accepted electronic means, a nationally recognized overnight courier service, first class mail or hand delivered. All invoices required hereunder may be sent by telecopier or generally accepted electronic means and followed by a nationally recognized overnight courier service, first class mail or hand delivered.

14.5 Notices sent by facsimile shall be deemed to have been received upon the sending party's receipt of its telecopier's confirmation thereof. Notice by overnight mail or courier shall be deemed to have been received on the next Business Day after it was sent or such earlier time as is confirmed by the receiving party. Notice delivered by hand shall be deemed to be received at the time it is delivered to an officer or to a responsible employee of the receiving party. Notice via first class mail shall be considered delivered two Business Days after mailing.

#### ARTICLE XV FINANCIAL RESPONSIBILITY

15.1 Either party may request the following credit evaluation data of the other party; (i) a copy of the other party's current financial statement prepared within the twelve months; (ii) a copy of the other party's most recent Annual Report, and, if applicable, most recent Forms 10-Q and 10-K; provided that if the other party has no Annual Report or Forms 10-Q or 10-K it must provide its most recent audited financial statement and financial report, any current filings with regulatory agencies that discuss the other party's financial condition, and a detailed business description that includes the other party's corporate form, the number of years or months it has been in business, the nature of its business, and number of employees; (iii) a list of the other party affiliates, including any parent or subsidiary companies; (iv) the names, addresses and telephone numbers of three trade references with whom reasonable inquiry into the other party's credit-worthiness, and copies of any available reports from credit reporting and bond rating agencies.

15.2 When reasonable grounds for insecurity of payment arise either party may demand adequate assurance of performance. Adequate assurance shall mean sufficient security in the form and for the term reasonably acceptable to the demanding party, including, but not limited to, a standby irrevocable letter of credit, a prepayment or a guarantee by a credit worthy entity. In the event either party shall (i) make an assignment or any general arrangement for the benefit of creditors; (ii) default in the payment obligation to the other party; (iii) file a petition or otherwise commence, authorize, or acquiesce in the commencement of a proceeding or cause under any bankruptcy or similar law for the protection of creditors or have such petition filed or proceeding commenced against it; (iv) otherwise become bankrupt or insolvent (however evidenced); (v) be unable to pay its debts as they fall due; or (vi) fail to give adequate assurance of its ability to perform its obligations under the Contract within forty-eight (48) hours of a reasonable request by the other party, then the other party shall have the right to either withhold and/or suspend deliveries, or terminate the Contract without prior notice, in addition to any and all other remedies available hereunder.

15.3 Each party reserves to itself all rights, set-offs, counterclaim, and other defenses which it is or may be entitled to arising from or out of the Contract.

#### ARTICLE XVI FORCE MAJEURE

16.1 Except with regard to a party's obligation to make payments due under the Contract, neither party shall be liable to the other for a failure to perform its obligations hereunder, if such failure was caused by Force Majeure. As used herein, the term "Force Majeure" shall mean an unforeseen occurrence or event beyond the control of the party claiming excuse which partially or entirely prevents that party's performance of its obligations, except the obligation to make payments due under any transaction.

16.2 The party whose performance is prevented by Force Majeure must provide notice to the other party. Initial notice may be given orally; however, written notification with particulars of the event or occurrence is required as soon as reasonably possible. Upon providing written notification of Force Majeure to the other party, the affected party will be relieved of its obligation to make/accept delivery of Gas to the extent and for the duration of Force Majeure and neither party shall be deemed to have failed in such obligations to the other during such occurrence or event.

16.3 Force Majeure shall include but not be limited to the following: (i) physical events such as acts of God, landslides, lightning, earthquakes, fires, storms or storm warnings which result in evacuation of the affected area, floods, washouts, explosions, breakage or accident or necessity of repairs to machinery or equipment or lines of pipe, weather related events such as hurricanes or freezing or failure of wells or lines of pipe which affects an entire geographic region; (ii) acts of others such as strikes, lockouts, or other industrial disturbances, riots, sabotage, insurrections or wars; (iii) governmental actions such as necessity for compliance with any court order, law, statute, ordinance, or regulation promulgated by a governmental authority having jurisdiction; and (iv) any other causes, whether of the kind herein enumerated or otherwise not reasonably within the control of the affected party. Seller and Buyer shall make reasonable efforts to avoid Force Majeure and to resolve the event or occurrence once it has occurred in order to resume performance.

16.4 Neither party shall be entitled to the benefit of the provisions of Force Majeure to the extent performance is affected from any or all of the following circumstances: (i) the sole or contributory negligence of the party claiming excuse; (ii) the party claiming excuse failed to remedy the condition and to resume the performance of such covenants or obligations with reasonable dispatch; (iii) economic hardship. Force Majeure shall not excuse the party's, claiming Force Majeure, responsibility for Imbalance Charges, as set forth in Section 6.3. As soon as possible after the Force Majeure event shall have been remedied, the party claiming suspension shall likewise give notice to the effect that the same has been remedied and that such party has resumed, or is then in a position to resume, the performance of such covenants or obligations.

16.5 Notwithstanding anything to the contrary herein, the parties agree that the settlement of strikes, lockouts or other industrial disturbances shall be entirely within the discretion of the party experiencing such disturbance.

#### ARTICLE XVII GOVERNMENTAL REGULATION

17.1 This Contract and all provisions herein will be subject to all present and future applicable and valid statutes, rules, orders and regulations of any Federal, State, or local governmental authority having jurisdiction over the parties, their facilities, or Gas supply, this Base Contract or Transaction Confirmation or any provisions thereof.

17.2 Each party certifies that, during the performance of this contract, its employment practices, pertaining to employees and applicants, shall comply with all federal, state and local laws and regulations regarding discrimination because of race, color, religion,

national origin, sex, age, disability or veteran status, including but not limited to the provisions of the Civil Rights Act of 1964, Fair Labor Standards Act of 1938, Americans with Disabilities Act of 1990, Executive Order 11246 of September 24, 1965, Family and Medical Leave Act of 1993, Code of Federal Regulations (CFR); 41 CFR Part 60-1, 41 CFR Part 60-250, and 41 CFR Part 60-741, all provisions as amended, and all provisions thereof being incorporated herein by reference.

17.3 Each party hereby represents and warrants that it will, to the greatest extent practical, consistent with efficient contract performance, provide small business concerns and small business concerns owned and controlled by socially and economically disadvantaged individuals with the opportunity to participate in performing contracts or subcontracts related to this contract. Each party further states that it shall ensure timely payment of amounts due to any such contractor or subcontractor.

17.4 Neither party will be held in default for failure to perform under this Contract, if such failure is due to compliance with such rules, regulations, laws, orders or directives of any State, Federal or other governmental regulatory authority.

#### ARTICLE XVIII TERM

18.1 This Base Contract shall remain in effect for one month from the date hereof and from month to month thereafter unless terminated by either party on thirty (30) days advance written notice; provided, however, that, except as provided in Section 4.3 if one or more Transaction Confirmations are in effect, termination shall not be effective until the expiration of the latest Delivery Period of such Transaction Confirmation(s). The obligations of Buyer to make payment hereunder for Gas which has been delivered and the obligation of Seller to indemnify Buyer, and Buyer to indemnify Seller, pursuant hereto shall survive the termination or cancellation of the Contract or Transaction Confirmation.

#### ARTICLE XIX DISPUTE RESOLUTION

19.1 In the event a dispute arises between Buyer and Seller, or the successors or assigns of either of them, regarding the application or interpretation of any provision of this Base Contract or a Transaction Confirmation, the aggrieved party shall promptly notify the other party of its intent to invoke this dispute resolution procedure after such dispute arises. If the parties shall have failed to resolve the dispute within ten Business Days after delivery of such notice, each party shall, within five Business Days thereafter nominate an officer of its company to meet at a mutually agreed location to resolve the dispute.

#### ARTICLE XX MISCELLANEOUS

20.1 This Contract shall be binding upon and inure to the benefit of the successors, assigns, personal representatives, and heirs of the respective parties hereto, and the covenants, conditions, and obligations of this Contract shall run for the full term of this Contract. No assignment of this Contract, in whole or in part, will be made without the prior written consent of the non-assigning party, which consent will not be unreasonably withheld.

20.2 If any provision in this Contract is determined to be invalid, void or unenforceable by any court having jurisdiction, such determination shall not invalidate, void, or make unenforceable any other provision, agreement or covenant of this Contract.

20.3 No waiver of any breach of this Contract shall be held to be a waiver of any other or subsequent breach. All remedies afforded in this Contract shall be taken and construed as cumulative.

20.4 This Contract sets forth all understandings between the parties respecting the subject matter of each transaction and any prior contracts, understandings and representations, whether oral or written, representing this subject matter are merged into and superseded by the Base Contract and any effective Transaction Confirmation(s). This Contract may only be amended in writing.

20.5 This Contract may be executed in one or more counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument. As used herein, the singular of any term shall include the plural.

20.6 The interpretation and performance of this Contract shall be governed by the laws of Ohio, excluding, however, any conflict of laws rule which would apply the law of another jurisdiction.

20.7 This Contract was prepared jointly by Seller and Buyer, and, in the event of doubt or ambiguity in the language of any of its provisions, shall be construed with equal strength in favor of both parties.

20.8 The terms of this Contract and of any Transaction Confirmation entered into pursuant hereto, including but not limited to the Contract Price, the Contract Quantity, the Delivery Period, the identified Transporter(s), and all other material terms thereof shall be kept confidential by the parties hereto for one year from the expiration of such Transaction, except to the extent that any information must be disclosed to a third party for the purpose of effectuating transportation of Gas subject to the Contract or to meet New York Mercantile Exchange requirements or governmental agency requirements or requests or requests in civil or regulatory proceedings where necessary.

20.9 No party shall record any discussion between the parties' without first obtaining the written consent of the other party. The parties agree that any unauthorized recording may not be used in any proceedings between the parties.

20.10 Compliance with the confirmation procedures of Article I satisfies any "writing" requirements imposed under the Uniform Commercial Code or any other applicable contract law.

IN WITNESS WHEREOF, parties hereto have caused their names to be signed and executed in duplicate on this 26<sup>th</sup> day of October, 1998.

COLUMBIA GAS OF PENNSYLVANIA, INC.

By: Stacy Robinson  
Title: President and Chief Executive Officer

COLUMBIA GAS OF OHIO, INC.

By: James R. Lee  
Title: Senior Vice President



EXHIBIT A

**TRANSACTION CONFIRMATION**

Date: \_\_\_\_\_, 199\_\_  
 Seller's Transaction Confirmation #: \_\_\_\_\_  
 Buyer's Transaction Confirmation #: \_\_\_\_\_

Please deliver to _____ immediately. Please notify _____ in writing within two (2) Business Days if you are NOT in Agreement	
<b>SELLER:</b>  _____ _____ _____ Attn: _____ Phone: _____ Fax: _____	<b>BUYER:</b>  _____ _____ _____ Attn: _____ Phone: _____ Fax: _____
<b>Contract Price:</b> \$ ____/MMBtu	<b>Delivery Period:</b> From _____, 199__ to _____, 199__
<b>Contract Quantity:</b> <input type="checkbox"/> _____ MMBtus/____ (No Intra-month Swing) <input type="checkbox"/> From _____ to _____ MMBtus/day (Intra-month Swing)	<b>Performance Obligation: Select One</b> <input type="checkbox"/> Interruptible <input type="checkbox"/> Secondary Firm <input type="checkbox"/> Primary Firm <input type="checkbox"/> EFP
(If a pooling point is used, list a specific geographic and pipeline location) <b>Delivery Point(s):</b> _____	
<b>Special Conditions:</b>          	
This Transaction Confirmation is subject to the Base Contract between Seller and Buyer dated _____, 199__.	
By: (Buyer) _____  Title: _____  Date: _____	By: (Seller) _____  Title: _____  Date: _____

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August 17, 2016

NISOURCE INC. AND SUBSIDIARY COMPANIES

FIRST AMENDMENT TO AMENDED & RESTATED  
INTERCOMPANY INCOME TAX ALLOCATION AGREEMENT

Whereas, NISource Inc. and Subsidiary Companies (collectively the "Parties") have entered into the Amended and Restated InterCompany Income Tax Allocation Agreement ("Agreement"), which Agreement is an affiliate Interest agreement that has been approved by the Virginia State Corporation Commission on March 3, 2016 and by the Pennsylvania Public Utility Commission on May 5, 2016; and

Whereas, the Parties desire to amend the Agreement in order to comply with the 5 year term limit required under the General Administrative Order of The Indiana Utility Regulatory Commission 2016-1; and

Whereas, the Agreement, in Section 4.6, provides that any amendment shall be valid only if the amendment is in writing and signed by the Parties; and

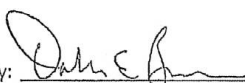
Whereas, all capitalized terms in this First Amendment to the Agreement (the "First Amendment") shall have the same meaning as set forth in the Agreement; and

Whereas, this First Amendment, upon signature by the Parties will become part of the Agreement; and

Now, therefore, the Parties hereby covenant and agree with one another that the Agreement will terminate on the date five years from the Effective Date per Section 4.2 of the Agreement.

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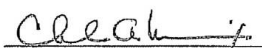
Subject to all necessary regulatory approvals this First Amendment is executed and made part of the Agreement as of the date and year first above written.

By: 

Printed Name: Donald E. Brown

Title: Executive Vice President

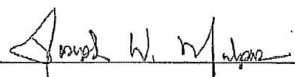
NiSource Inc.

By: 

Printed Name: Charles A. Mannix

Title: Vice President, Tax Services

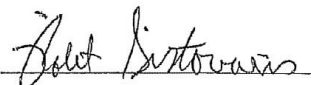
[List of companies attached as Exhibit A to Agreement]

By: 

Printed Name: Joseph W. Mulpas

Title: Vice President

NiSource Insurance Corporation, Inc.

By: 

Printed Name: Violet Sistovaris

Title: Executive Vice President

Northern Indiana Public Service Company

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**NISOURCE INC., AND SUBSIDIARY COMPANIES**

**AMENDED AND RESTATED**

**INTERCOMPANY INCOME TAX ALLOCATION AGREEMENT**

WHEREAS, NiSource Inc., a corporation organized under the laws of the State of Delaware (“NiSource”) and a holding company under the Public Utility Holding Company Act of 2005 (“Act”), together with its subsidiary companies, direct and indirect, listed as parties hereto, comprise the members of the NiSource consolidated group which will join annually in the filing of a consolidated U.S. federal income tax return, and it is now the intention of NiSource and its subsidiaries, direct and indirect, to enter into an agreement for the allocation of current U.S. federal income taxes; and

WHEREAS, certain members of the Consolidated Group (as defined below) will join annually in the filing of certain consolidated state income tax returns (to the extent permitted or required under applicable state income tax laws), and it is now the intention of the Consolidated Group to enter into an agreement for the allocation of current state income taxes; and

WHEREAS, the members of the Consolidated Group as of September 30, 2002 entered into that Intercompany Income Tax Allocation Agreement dated September 30, 2002, for the allocation of U.S. federal income taxes (the “2002 Agreement”); and

WHEREAS, NiSource entered into that Separation and Distribution Agreement with Columbia Pipeline Group, Inc., dated as of June 30, 2015; and

WHEREAS, the Parties desire to amend and restate the 2002 Agreement as set forth herein in order to amend certain provisions therein, including, but not limited to, adopting certain obligations with respect to the allocation of income taxes among the Members; and

NOW THEREFORE, each member of the Consolidated Group does hereby covenant and agree with one another that the current consolidated income tax liabilities of the Consolidated Group shall be allocated as follows:

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## ARTICLE I.

### Definitions and Interpretation

Section 1.1 Definitions. For all purposes of this Agreement, except as otherwise expressly provided, the following terms shall have the following respective meanings:

“Code” means the Internal Revenue Code of 1986, as amended.

“Consolidated Group” means NiSource and all of its subsidiaries which, from time to time, may be included in any (i) U.S. federal income tax return filed by NiSource in accordance with Sections 1501 and 1502 of the Code or (ii) Other Return.

“Consolidated Return” means, with reference to any Taxable Period, any consolidated U.S. federal income tax return or Other Return filed by NiSource whether before or after the date hereof, which includes one or more Members of the Consolidated Group in a consolidated, combined, composite or unitary group of which NiSource is a common parent.

“Consolidated Return Year” means any Taxable Period for which NiSource files a Consolidated Return or Other Return that includes one or more Members of the Consolidated Group in a consolidated, combined, composite or unitary group of which NiSource is a common parent.

“Consolidated Tax Liability” means, with reference to any Taxable Period, the consolidated, combined, composite or unitary U.S. federal income tax liability or liability relating to Other Taxes, as the case may be (including any interest, additions to tax and penalties), of the Consolidated Group for such Taxable Period.

“Designated Official” means the Vice President, Corporate Tax of NiSource Corporate Services Company or such other official assigned the responsibilities of Vice President, Corporate Tax of NiSource Corporate Services Company.

“Includible Corporation” has the meaning attributed to that term in Section 1504(b) of the Code.

“Member” means, for any Taxable Period, any entity that is treated as a corporation for federal tax purposes (or any predecessor or successor in interest to such corporation under Section 381 of the Code which was or is, as the case may be, an Includible Corporation) which at any time during such Taxable Period is an Includible Corporation that is included in the Consolidated Group, including NiSource.

“Other Return” means any consolidated, combined, composite or unitary tax return of Other Taxes filed by NiSource or another Member of the Consolidated Group, whether before or after the date hereof, which includes the operations, income or assets of one or more Members of the Consolidated Group.

“Other Taxes” means any taxes (including any interest and penalties) payable by NiSource or another Member of the Consolidated Group to any taxing authority of any state,

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municipal or other political subdivision, including all agencies and instrumentalities of such taxing authority, other than those taxes subject to Section 2.1.

“Person” means any individual, partnership, firm, corporation, limited liability company, joint stock company, unincorporated association, joint venture, trust or other entity or enterprise, or any government or political subdivision or agency, department or instrumentality thereof.

“Regulations” means the Treasury Regulations promulgated under the Code.

“Standalone” means, with reference to any Member’s tax items or attributes, such tax items or attributes shall be taken into consideration as though such Member were not a Member of the Consolidated Group.

“Standalone Return Tax Liability” means, in the case of each Member of the Consolidated Group for any Taxable Period of the Consolidated Group, the U.S. federal income tax liability of such Member for such Taxable Period computed on a Standalone basis as though such Member were not a Member of the Consolidated Group, except that in making such computation for any such Taxable Period, such liability shall be determined: (1) on the assumption that the “exemption amount” specified in Section 55(d)(2) of the Code which is applicable to such Member for such Taxable Period is zero, and (2) on the further assumption that any tax credit or tax deduction will only be taken into account to the extent allowed on a consolidated basis.

“Taxable Period” shall mean any (i) period of 12 consecutive months or (ii) period of less than 12 consecutive months, for which a Consolidated Return is or will be filed by the Consolidated Group.

Section 1.2 Reference, Etc. The words “*hereof*”, “*herein*” and “*hereafter*” and words of similar import when used in this Agreement shall refer to this Agreement as a whole and not to any particular provision of this Agreement. All terms defined herein in the singular shall have the same meanings in the plural and *vice versa*. All References herein to any Person includes such Person’s successors and assigns. All references herein to Articles and Sections shall, unless the context requires a different construction, be deemed to be references to the Articles and Sections of this Agreement. In this Agreement, unless a clear contrary intention appears the word “*including*” (and with correlative meaning “include”) means “including but not limited to”.

## ARTICLE II.

### Preparation and Filing of Tax Returns; Allocation of Taxes

#### Section 2.1 Federal Returns.

(a) A Consolidated Return shall be prepared and filed by NiSource for each Taxable Period in respect of which this Agreement is in effect and for which the Consolidated Group is required or permitted to file a consolidated U.S. federal income tax return. NiSource and all its Members shall execute and file such consents, elections and other documents that may be required or appropriate for the proper filing of such returns.

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(b) The U.S. federal Consolidated Tax Liability of the Consolidated Group for each Taxable Period of the Consolidated Group shall be borne by the Members in an amount equal to each Member's Standalone Return Tax Liability. If any Member's Standalone Return Tax Liability does not result in a positive tax liability, the amount of such Standalone Return Tax Liability will be treated as zero. The general effect of the foregoing is that each Member will pay its Standalone Return Tax Liability.

(c) The amounts determined for each Member under Section 2.1(b) shall be used in determining the amounts to be paid (as provided in Sections 3.2(a) and 3.4 of this Agreement) by each Member to NiSource with respect to each Member's share of the Consolidated Group's U.S. federal Consolidated Tax Liability.

(d) In the case of any Member whose Standalone Return Tax Liability for such Taxable Period is greater than zero, such Member shall make a payment of its Standalone Return Tax Liability for such Taxable Period to NiSource, pursuant to Section 3.2(a) hereof.

(e) For purposes of calculating a Member's Standalone net operating loss ("NOL") for any Taxable Period under this Agreement, such NOL shall be determined by taking such Member's NOL determined on a Standalone basis as of the beginning of the Taxable Period (determined by computing NOLs by reference to only such Member's items of income, gain, deduction and loss). To the extent any NOL of the Consolidated Group may be carried back or carried forward, a Member shall be allocated for use by such Member the percentage of such carryback or carryforward, as the case may be, in the amount calculated by dividing such Member's Standalone NOL by the NOL of the Consolidated Group as of the beginning of the Taxable Period. Notwithstanding the language in Section 4.2 herein, each Member's Standalone NOL as of the relevant effective date of this Agreement shall be equal to the amount allocated to such Member under the 2002 Agreement immediately prior to the time such 2002 Agreement is superseded by this Agreement.

(f) To the extent of a tax refund, NOL carryback or other adjustment that subsequently reduces a Member's tax liability as calculated under Section 2.1(b), NiSource shall credit such amount to future payments due from the affected Member. To the extent of audits and other upward adjustments in a Member's tax liability as calculated under Section 2.1(b), such Member is required to make a corresponding payment (as provided in Section 3.4 of this Agreement) to NiSource taking into account such adjustments. Any tax carryforward shall be carried forward for use by the respective Member in calculating its Standalone Return Tax Liability in the subsequent year, and no payment shall be made to NiSource by such Member until such carryforward is fully utilized.

#### Section 2.2 Other Taxes.

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(a) Wherever appropriate, Other Taxes shall be shared among the applicable Members of the Consolidated Group in a manner that is consistent with the method set forth in Section 2.1 hereof, and amounts due to NiSource, with respect to Other Taxes, shall be determined in a manner consistent with Section 2.1. NiSource will prepare and file (or cause to be prepared and filed) all returns of Other Taxes which are required to be filed with respect to the operations of NiSource, the Consolidated Group and its Members (as Members of the Consolidated Group). In the event any taxing authority permits, but does not require, that a consolidated, combined, composite or unitary return be filed for Other Taxes, which return includes both NiSource and a Member, NiSource may elect to file such return and shall have the right to require any Member to be included in such return. NiSource will notify each of its Members included in each Other Return.

(b) Each Member of the Consolidated Group that is included on a return other than pursuant to an Other Return with any other Member of the Consolidated Group shall be solely responsible and obligated to pay the tax liability with respect to such return from its own funds. Such returns shall be prepared and filed by NiSource or the Member included on such Other Return, as determined by NiSource.

(c) If any Member of the Consolidated Group is required to file a consolidated, combined, composite or unitary return for Other Taxes with another Member of the Consolidated Group, but not with NiSource, then NiSource shall be required to prepare and file such tax returns and shall apportion among and, collect and remit from, the applicable Members such Other Taxes in a manner consistent with Section 2.1. If the right to file a consolidated, combined, composite, or unitary return for such Other Taxes is optional, then NiSource shall decide which of the Members should, to the extent permitted by law, join in filing each such return.

Section 2.3 Member Tax Information. The Members of the Consolidated Group shall submit or make available the tax information requested by the Designated Official of NiSource in the manner and by the date requested, in order to enable the Designated Official to fulfill its rights and obligations pursuant to Article 2 hereof.

### ARTICLE III.

#### Responsibility for Tax; Intercompany Payments

Section 3.1 Responsibility. NiSource will be solely responsible for, and will indemnify and hold each Member of the Consolidated Group harmless, to the extent such Member has complied with its rights and obligations hereunder (including its payment obligations under this Article III), with respect to the payment of: (a) the Consolidated Tax Liability for each Taxable Period for which, as determined under Section 2.1 hereof, NiSource did file, elected to file or was required to file a Consolidated Return for U.S. federal income taxes; and (b) any and all Other Taxes for each Taxable Period for which, as determined under



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Section 2.2 hereof, NiSource did file, elected to file or was required to file any Other Return. No Member shall at any time be required pursuant to this Agreement to remit, as part of any payment that such Member makes pursuant to this Agreement, any amount of penalty or interest that the Consolidated Group may incur for any Taxable Period by reason of NiSource's failure to properly calculate or timely pay any Consolidated Tax Liability of the Consolidated Group for such Taxable Period or to file timely the Consolidated Group's Consolidated Return for any such Taxable Period.

Section 3.2 Federal Tax Payments. (a) With respect to each Consolidated Return Year, the Designated Official of NiSource shall estimate each Member's share of quarterly estimated U.S. federal tax payments to be made for each Consolidated Return Year. In making this determination, NiSource shall elect a reasonable method for determining estimated tax and each Member shall follow that method. At the direction of the Designated Official, such Members will pay to NiSource such estimates not later than the 15<sup>th</sup> day of the 4<sup>th</sup>, 6<sup>th</sup>, 9<sup>th</sup>, and 12<sup>th</sup> months of such Consolidated Return Year, or at such intervals as directed by the Designated Official. The difference between (1) a Member's estimated tax payments used for computation of the quarterly estimated payments and (2) such Member's actual tax liability for any Consolidated Return Year as determined under Section 2.1 hereof, shall be paid to NiSource within sixty (60) days after the filing of the U.S. federal Consolidated Return, or applied as a credit against such Member's next estimated tax payment due under this Section 3.2(a), as the case may be.

(b) NiSource shall have sole authority, to the exclusion of all other Members of the Consolidated Group, to agree to any adjustment proposed by the Internal Revenue Service or any other taxing authority with respect to any U.S. federal Consolidated Return, including interest or penalties, attributable to any Member of the Consolidated Group during any Consolidated Return Year in which such Member was a Member of the Consolidated Group notwithstanding that such adjustment may increase the amounts payable by Members of the Consolidated Group under this Agreement. In the event of any adjustment to the U.S. federal Consolidated Tax Liability attributable to any Member of the Consolidated Group by reason of an amended return, claim for refund or audit by the Internal Revenue Service or any other taxing authority, the liability of all other Members of the Consolidated Group hereunder shall be redetermined to give effect to such adjustment as if such adjustment had been made as a part of the original computation of such liability, and payment by a Member to NiSource (or credit against such Member's next estimated tax payment due under Section 3.2(a), as the case may be) shall be promptly made (or applied as a credit, as the case may be) after any payments are made to the Internal Revenue Service or any other taxing authority, refund is received or final determination of the matter is made in the case of contested proceedings. In such event, any payments between the parties shall bear interest at the then prevailing rate or rates on deficiencies assessed by the Internal Revenue Service or any other relevant taxing authority, during the period from the due date of such Consolidated Return (determined without regard to extensions of time for the filing thereof) for the Consolidated Return Year to which the adjustments were made to the date of payment.

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Section 3.3 Other Tax Payments. Wherever appropriate, payments by a Member with respect to Other Taxes and required estimates thereof shall be calculated and made by such Member in a manner consistent with the method set forth in Section 3.2. The principles set forth in Section 3.2 governing the determination and adjustment of payments as well as the method of payment by such Member with respect to U.S. federal income taxes shall be equally applicable in determining and adjusting the amount of and due date of payments to be made by such Member with respect to Other Taxes and estimates thereof. Wherever appropriate, each Member shall pay, directly to the appropriate taxing authority, all taxes for which such Member is liable and for which no other Member has joint and several liability.

Section 3.4 Payment Mechanics. (a) Any payments to be made by a Member of the Consolidated Group pursuant to this Agreement shall be made by such Member to NiSource by either promptly crediting as an offset against amounts owed to such Member by NiSource or to the extent no amounts are owed to such Member by NiSource, by cash payments to NiSource.

(b) Tax payments by NiSource with respect to any Consolidated Tax Liability shall be paid by NiSource and shall be debited to the Member of the Consolidated Group for their respective shares of such Consolidated Tax Liability as determined pursuant to Articles II and III hereof. Tax refunds received by NiSource with respect to any Consolidated Tax Liability shall be credited by NiSource against the future tax liability of the Member entitled to such tax refund, as determined pursuant to Articles II.

(c) NiSource shall be responsible for maintaining the books and records reflecting the intercompany accounts reflecting the amounts owned, collected and paid with respect to taxes pursuant to this Agreement.

(d) NiSource may delegate to other Members of the Consolidated Group responsibilities for the collection and disbursement of funds as required under this Agreement as well as responsibilities for maintaining books and records as required under this Agreement.

Section 3.5 Departing Members. In the event that any Member of the Consolidated Group at any time leaves the Consolidated Group and, under any applicable statutory provision or regulation, NiSource shall, to the extent required or permitted by applicable statutory provision or regulation, file the appropriate tax returns with respect to such departing Member or the Consolidated Group, as the case may be, and shall calculate the applicable Consolidated Tax Liability of the Members included in such return in the manner as set forth in this Agreement, in each case as reasonably determined by NiSource. If, under applicable statutory provision or regulation, such departing Member is deemed to take with it all or a portion of any of the tax attributes of the Consolidated Group (including but not limited to NOLs, alternative minimum tax credit carry forwards under Section 55, and other applicable credit carry forwards), then the departing Member shall make a payment to NiSource if such tax attributes of the departing Member differ from the attributes previously allocated to such Member under this Agreement.

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Such settlement shall consist of payment (1) on a dollar for dollar basis for all differences in credits, and, (2) in the case of NOL differences (or other differences related to other deductions), in a dollar amount computed by reference to the amount of NOL (or other deduction) multiplied by the applicable tax rate relating to such NOL (or other deduction). The settlement payment shall be paid to NiSource within sixty days after the Member leaves the Consolidated Group. The settlement amounts shall be allocated among the remaining Members of the Consolidated Group in proportion to the relative attributes possessed by each Member.

Section 3.6 Administration. The provisions of this Agreement shall be administered by the Designated Official of NiSource. The interpretations of this Agreement by the Designated Official of NiSource shall be conclusive.

#### ARTICLE IV.

##### Miscellaneous Provisions

Section 4.1 Effect. The provisions hereof shall fix the rights and obligations of the parties as to the matters covered hereby whether or not such are followed for U.S. federal income tax or other purposes by the Consolidated Group, including the computation of earnings and profits for U.S. federal income tax purposes.

Section 4.2 Effective Date. This Agreement shall be effective with respect to all Taxable Periods ending on or after July 1, 2015 for the portion of such Taxable Period beginning on such date, in which any subsidiary of NiSource is a Member of the Consolidated Group for any portion of such Taxable Period, and thereafter the 2002 Agreement shall be deemed to have been superseded and replaced in its entirety by this Agreement. It is the intent of the parties hereto that any payments previously made or received by the Members under the 2002 Agreement shall not be taken into account under this Agreement including for purposes of determining each Member's obligations under this Agreement, and that the rights and obligations of the parties under the 2002 Agreement shall survive only with respect to Taxable Periods or portions thereof ending prior to July 1, 2015, except as otherwise noted in this Agreement. In the event that a party to this Agreement ceases to be a Member of the Consolidated Group, the rights and obligations of such party and each other party to this Agreement shall survive, but only with respect to Taxable Periods including or ending before the date such party ceases to be a Member of the Consolidated Group.

Section 4.3 Notices. Any and all notices, requests or other communications hereunder shall be given in writing (a) if to NiSource to Attention: Vice President, Tax, Facsimile Number 614-460-8415 and (b) if to any other person, at such other address as shall be furnished by such person by like notice to the other parties.

Exhibit A  
Page 9 of 10

Section 4.4 Expenses. Each party hereto shall pay its own expenses incident to this Agreement and the transactions contemplated hereby, including all legal and accounting fees and disbursements.

Section 4.5 Benefit and Burden. This Agreement shall inure to the benefit of, and shall be binding upon, the parties hereto and their respective successors.

Section 4.6 Amendments and Waiver. No amendment, modification, change or cancellation of this Agreement shall be valid unless the same is in writing and signed by the parties hereto. No waiver of any provision of this Agreement shall be valid unless in writing and signed by the person against whom that waiver is sought to be enforced. The failure of any party at any time to insist upon strict performance of any condition, promise, agreement or understanding set forth herein shall not be construed as a waiver or relinquishment of the right to insist upon strict performance of the same or any other condition, promise, agreement or understanding at the future time.

Section 4.7 Assignments. Neither this Agreement nor any right, interest or obligation hereunder may be assigned by any party hereto and any attempt to do so shall be null and void.

Section 4.8 Tax Reporting. Notwithstanding the terms of this Agreement, earnings and profits of the Consolidated Group shall be allocated to the Members pursuant to the methods under Sections 1.1552-1(a)(2) and 1.1502-33(d)(3) of the Treasury Regulations, and stock basis shall be determined pursuant to Section 1.1502-32 of the Treasury Regulations.

Section 4.9 Severability. The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions hereof, and this Agreement shall be construed in all respects as if such invalid or unenforceable provision were omitted.

Section 4.10 Entire Agreement. **THIS AGREEMENT SETS FORTH ALL OF THE PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES AND REPRESENTATIONS AMONG THE PARTIES WITH RESPECT TO THE TRANSACTIONS CONTEMPLATED HEREBY, AND SUPERSEDES ALL PRIOR AGREEMENTS, ARRANGEMENTS AND UNDERSTANDINGS BETWEEN THE PARTIES HERETO, WHETHER WRITTEN, ORAL OR OTHERWISE, THERE ARE NO PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES OR REPRESENTATIONS, ORAL OR WRITTEN, EXPRESS OR IMPLIED, AMONG THE PARTIES EXCEPT AS SET FORTH HEREIN.**

Section 4.11 Applicable Law. **THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF INDIANA.**

Exhibit A  
Page 10 of 10

Section 4.12 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall constitute an original and together which shall constitute one instrument. The parties hereto specifically recognize that from time to time other corporations may become Members of the Consolidated Group and thereby agree that such new Members may become Members to this Agreement by executing a copy of this Agreement and it will be effective as if all the Members had re-signed.

Section 4.13 Attorneys' Fees. If any Member or former member hereto commences an action against another party to enforce any of the terms, covenants, conditions or provisions of this Agreement, or because of a default by a party under this Agreement, the prevailing party in any such action shall be entitled to recover its costs, expenses and losses, including attorneys' fees, incurred in connection with the prosecution or defense of such action from the losing party.

Section 4.14 No Third Party Rights. Nothing in this Agreement shall be deemed to create any right in any creditor or other person or entity not a party hereto and this Agreement shall not be construed in any respect to be a contract in whole or in part of the benefit of any third party.

Section 4.15 Further Documents. The parties agree to execute any and all documents, and to perform any and all other acts, reasonably necessary to accomplish the purposes of this Agreement.

Section 4.16 Headings and Captions. The headings and captions contained in this Agreement are inserted and included solely for convenience and shall not be considered or given any effect in construing the provisions hereof if any question of intent should arise.

## NISOURCE INC. SYSTEM MONEY POOL AGREEMENT

This SYSTEM MONEY POOL AGREEMENT (this “Agreement”) is dated as of \_\_\_\_\_, 2017 and is entered into by and among NISOURCE INC., a Delaware corporation (“NiSource”), NISOURCE CORPORATE SERVICES COMPANY, a Delaware corporation and wholly-owned subsidiary of NiSource, as administrative agent (the “Administrative Agent”), and the other direct and indirect subsidiaries of NiSource listed on Attachment A to this Agreement (each an “Eligible Borrower” and, together with NiSource and the Administrative Agent, the “Parties”).

### RECITALS

The Eligible Borrowers from time to time have need to borrow funds on a short-term basis. The Parties desire to establish a pool of funds (the “System Money Pool”), to be administered by the Administrative Agent, to coordinate such investments and borrowings in order to provide for certain of the short-term cash and working capital requirements of the Eligible Borrowers.

NOW THEREFORE, in consideration of the premises and the mutual promises set forth in this Agreement, the Parties agree as follows:

### ARTICLE I INVESTMENTS AND BORROWINGS

**Section 1.1. Investments in System Money Pool.** Each Party will determine each day, on the basis of relevant factors determined in such Party’s sole discretion, the amount of funds it has available to invest in the System Money Pool, and will invest such funds in the System Money Pool. The amount of each Party’s investments in the System Money Pool shall be evidenced by the records of the Administrative Agent, which shall be conclusive and binding upon all Parties. Each Party may withdraw any of its invested funds from the System Money Pool at any time upon notice to the Administrative Agent.

**Section 1.2. Rights to Borrow.** All short-term borrowing needs of the Eligible Borrowers may be met by funds in the System Money Pool to the extent such funds are available. Each Eligible Borrower shall have the right to make short-term borrowings from the System Money Pool (each a “loan” or a “borrowing”) from time to time, subject to the availability of funds and the limitations and conditions set forth in this Agreement. Each Eligible Borrower may request loans from the System Money Pool from time to time during the period from the date of this Agreement until this Agreement is terminated by written agreement of the Parties; provided, that the aggregate amount of all loans requested by any Eligible Borrower under this Agreement shall not exceed the applicable borrowing limits set forth in applicable regulatory orders, resolutions of such Eligible Borrower’s shareholders and Board of Directors (or their equivalents), such Eligible Borrower’s governing corporate documents, and agreements binding upon such Eligible Borrower. No loans through the System Money Pool will be made to, and no borrowings through the System Money Pool will be made by, NiSource.

### **Section 1.3. Source of Funds.**

(a) Funds will be available through the System Money Pool from the following sources to be loaned to the Eligible Borrowers from time to time: (i) surplus funds in the treasuries of the Parties, and (ii) proceeds received by NiSource from the sale of commercial paper, borrowings from banks and other lenders, and other financing arrangements (“External Funds”), in each case to the extent permitted by applicable laws and regulatory orders. Funds will be made available from such sources in such order as the Administrative Agent may determine will result in a lower cost of borrowing to Eligible Borrowers borrowing from the System Money Pool, consistent with the individual borrowing needs and financial standing of the Parties investing funds in the System Money Pool.

(b) Borrowing Parties will be deemed to borrow funds in the System Money Pool pro rata from each investing Party in the proportion that the total amount invested by such investing Party bears to the total amount then invested in the System Money Pool. On any day when more than one source of funds invested in the System Money Pool (e.g., surplus treasury funds of NiSource and other Parties and External Funds), with different rates of interest, is used to make loans through the System Money Pool, each borrowing Party will be deemed to borrow pro rata from each source of funds in the same proportion that the amount of funds invested by that source bears to the total amount of funds invested in the System Money Pool.

### **Section 1.4. Interest.**

(a) Borrowings from the System Money Pool shall accrue interest on their unpaid principal amount from the respective dates of such borrowings until such principal amount shall be paid in full. Investments of funds in the System Money Pool shall accrue interest on the unpaid principal amount of such investments from the respective dates of such investments until such principal amount shall be repaid in full. Interest shall be payable monthly in arrears and upon payment (including prepayment) in full of the unpaid principal amount of the loan or investment, as applicable.

(b) The interest rate for all borrowings from and investments in the System Money Pool shall be an interest rate (the “Composite Rate”), determined monthly, equal to the weighted average daily interest rate on (i) short-term external borrowings by NiSource plus (ii) earnings on external investments by NiSource.

**Section 1.5. Certain Costs.** The cost of compensating balances and/or commitment fees paid to banks to maintain credit lines by Parties investing External Funds in the System Money Pool shall initially be paid by the Party maintaining such credit line and shall be reported promptly to the Administrative Agent. These costs shall be retroactively allocated every month among the Eligible Borrowers based on the NiSource Corporate Services Convenience Billing Formula, which assigns such costs to all Eligible Borrowers based on a percentage that is determined by dividing the internal borrowing authorization of each Eligible Borrower by the total internal borrowing authorizations of all Eligible Borrowers.

**Section 1.6. Repayment.** Each Eligible Borrower receiving a loan under this Agreement shall repay the principal amount of such loan, together with all interest accrued on such



loan, on demand and in any event within one year of the date on which such loan was made. All loans made through the System Money Pool may be prepaid by the borrower without premium or penalty and without prior notice.

**Section 1.7. Form of Loans to Parties.** Loans to the Eligible Borrowers through the System Money Pool will be made pursuant to open-account advances; provided, that each Party investing funds in the System Money Pool shall at all times be entitled to receive upon demand one or more promissory notes evidencing any and all investments by such Party. Any such note shall: (a) be substantially in the form attached as Attachment B to this Agreement, (b) be dated as of the date of the initial borrowing, and (c) mature on demand or on a date agreed by the Parties to the transaction, but in any event within one year after the date of the applicable borrowing.

## **ARTICLE II OPERATION OF SYSTEM MONEY POOL**

**Section 2.1. The Administrative Agent.** NiSource Corporate Services Company is appointed to be the Administrative Agent for the System Money Pool with the duties prescribed in this Agreement. The Administrative Agent shall perform its duties under the authority of the appropriate officers of the Parties.

**Section 2.2. Duties of the Administrative Agent.** The Administrative Agent shall be responsible for the determination of all applicable interest rates and charges to be applied to advances outstanding at any time under this Agreement, shall maintain records of all advances, interest charges and accruals, and interest and principal payments for purposes of this Agreement, and shall prepare periodic reports as to such matters for the Parties. Separate records shall be kept by the Administrative Agent for the System Money Pool established by this Agreement and any other money pool administered by it.

**Section 2.3. Investment of Surplus Funds in the System Money Pool.** Funds invested in the System Money Pool that are not required to fund System Money Pool loans (with the exception of funds required to satisfy the System Money Pool's liquidity requirements) will ordinarily be invested in one or more short-term investments in accordance with the NiSource Short-Term Investment Policy in effect from time to time.

**Section 2.4. Allocation of Interest Income and Investment Earnings.** The interest income and other investment earnings earned by the System Money Pool from loans to Eligible Borrowers and investment of surplus funds will be allocated by the Administrative Agent among the investing Parties in accordance with the proportion each investing Party's investment of funds in the System Money Pool bears to the total amount of funds invested in the System Money Pool and the cost of any External Funds provided to the System Money Pool by NiSource. Interest income and other investment earnings will be computed on a daily basis and settled once per month.

**Section 2.5. Event of Default.** If any Party shall generally not pay its debts as such debts become due, or shall admit in writing its inability to pay its debts generally, or shall make a general assignment for the benefit of creditors, or if any proceeding shall be instituted by or against any Party seeking to adjudicate it a bankrupt or insolvent, then the other Parties may declare the



unpaid principal amount of any loans to such Party, and all interest on such loans, to be due and payable and all such amounts shall become due and payable immediately.

**Section 2.6. Determinations by Administrative Agent are Conclusive.** The Administrative Agent is required or authorized by this Agreement to make various determinations, allocations and administrative decisions. When made by the Administrative Agent, all of such determinations, allocations and administrative decisions shall be conclusive and binding upon each of the Parties.

### ARTICLE III MISCELLANEOUS

**Section 3.1. Successor to Existing Agreement.** This Agreement replaces and supersedes the System Money Pool Agreement dated as of July 2, 2013 among NiSource (in its own capacity and as successor by merger to NiSource Finance Corp. and NiSource Capital Markets, Inc.), the Administrative Agent and the Eligible Borrowers (the “Existing Money Pool Agreement”). Upon the execution and delivery of this Agreement and subject to receipt of all applicable regulatory orders, all loans and other obligations outstanding, and all funds invested, under the Existing Money Pool Agreement will become loans and other obligations outstanding, and funds invested, under this Agreement. Upon delivery by an Eligible Borrower to the Administrative Agent of a promissory note in the form of Attachment B to this Agreement, the Administrative shall transfer to such note any balance owing by such Eligible Borrower under the Existing Money Pool and shall cancel the note, if any, delivered by such Eligible Borrower in connection with the Existing Money Pool.

**Section 3.2. Amendments.** No amendment to this Agreement shall be adopted except in a writing executed by the Parties; provided that NiSource may amend Attachment A from time to time in its sole discretion for the purpose of: (a) adding as a Party any wholly-owned direct or indirect subsidiary of NiSource, (b) reflecting any change in the name or type of legal entity of any Party hereto, or (c) reflecting the withdrawal by a Party pursuant to Section 3.3 of this Article.

**Section 3.3. Withdrawal by a Party.** A Party may voluntarily withdraw from this Agreement upon written notice to the Administrative Agent and satisfaction of such Party’s pre-withdrawal obligations, including, without limitation, payment of the unpaid principal amount and interest of any outstanding loans.

**Section 3.4. Legal Responsibility.** Parties shall not be liable for the obligations of any other Party under this Agreement. The rights, obligations and liabilities of the Parties under this Agreement are several in accordance with their respective obligations, and not joint. This Agreement shall be binding upon, and shall inure to the benefit of, the Parties and their respective permitted successors and assigns.

**Section 3.5. Governing Law.** This Agreement shall be governed by, and construed in accordance with, the laws of the State of Indiana.

*[Signature Page Follows]*

**IN WITNESS WHEREOF**, the undersigned companies have duly caused this document to be signed on their behalf on the date first written above by the undersigned thereunto duly authorized.

**NISOURCE INC.**

By: \_\_\_\_\_  
Name: Shawn Anderson  
Title: Treasurer and Chief Risk Officer

**NISOURCE CORPORATE SERVICES COMPANY**

By: \_\_\_\_\_  
Name:  
Title: President

**NORTHERN INDIANA PUBLIC SERVICE COMPANY**

By: \_\_\_\_\_  
Name:  
Title:

**BAY STATE GAS COMPANY  
(d/b/a COLUMBIA GAS OF MASSACHUSETTS)**

By: \_\_\_\_\_  
Name:  
Title:

**NISOURCE DEVELOPMENT COMPANY, INC.**

By: \_\_\_\_\_  
Name:  
Title:

**NISOURCE ENERGY TECHNOLOGIES, INC.**

By: \_\_\_\_\_  
Name:  
Title:

**COLUMBIA GAS OF KENTUCKY, INC.**

By: \_\_\_\_\_  
Name:  
Title:

**COLUMBIA GAS OF MARYLAND, INC.**

By: \_\_\_\_\_  
Name:  
Title:

**COLUMBIA GAS OF OHIO, INC.**

By: \_\_\_\_\_  
Name:  
Title:

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

By: \_\_\_\_\_  
Name:  
Title:

**COLUMBIA GAS OF VIRGINIA, INC.**

By: \_\_\_\_\_  
Name:  
Title:

**NISOURCE INSURANCE CORPORATION INC.**

By: \_\_\_\_\_  
Name:  
Title:

**CENTRAL KENTUCKY TRANSMISSION COMPANY**

By: \_\_\_\_\_  
Name:  
Title:

**LAKE ERIE LAND COMPANY**

By: \_\_\_\_\_  
Name:  
Title:

**NIPSCO ACCOUNTS RECEIVABLE CORPORATION**

By: \_\_\_\_\_  
Name:  
Title:

**COLUMBIA GAS OF OHIO RECEIVABLES CORPORATION**

By: \_\_\_\_\_  
Name:  
Title:

**COLUMBIA GAS OF PENNSYLVANIA RECEIVABLES CORPORATION**

By: \_\_\_\_\_  
Name:  
Title:

**NISOURCE CORPORATE GROUP, LLC**

By: \_\_\_\_\_  
Name:  
Title:

**NISOURCE GAS DISTRIBUTION GROUP, INC.**

By: \_\_\_\_\_  
Name:  
Title:

**ATTACHMENT A**  
**(to System Money Pool Agreement)**

**Eligible Borrowers Participating in System Money Pool**

NiSource Corporate Services Company  
Northern Indiana Public Service Company  
Bay State Gas Company (d/b/a Columbia Gas of Massachusetts)  
NiSource Development Company, Inc.  
NiSource Energy Technologies, Inc.  
Columbia Gas of Kentucky, Inc.  
Columbia Gas of Maryland, Inc.  
Columbia Gas of Ohio, Inc.  
Columbia Gas of Pennsylvania, Inc.  
Columbia Gas of Virginia, Inc.  
NiSource Insurance Corporation, Inc.  
Central Kentucky Transmission Company  
Lake Erie Land Company  
NIPSCO Accounts Receivable Corporation  
Columbia Gas of Ohio Receivables Corporation  
Columbia Gas of Pennsylvania Receivables Corporation  
NiSource Corporate Group, LLC  
NiSource Gas Distribution Group, Inc.

**ATTACHMENT B**  
**(to System Money Pool Agreement)**

**FORM OF SYSTEM MONEY POOL NOTE**

[DATE]

\$ (See attached schedule for principal amount outstanding at any time.)

FOR VALUE RECEIVED, the undersigned, \_\_\_\_\_, a \_\_\_\_\_  
\_\_\_\_\_ (the "Company"), unconditionally promises to pay to the order of NiSource Inc.  
(the "Lender"), on demand, or on a date agreed to by the Company and the Lender (but in any case  
less than one year from the date of the applicable borrowing), at the offices of NiSource Corporate  
Services Company, as administrative agent (the "Administrative Agent"), in lawful money of the  
United States of America and in immediately available funds, the aggregate unpaid principal  
amount of all loans (that are posted on the schedule annexed to this Note and made a part of this  
Note) made by the Lender to the Company through the NiSource Inc. System Money Pool (the  
"System Money Pool") as permitted by applicable law.

The Company further agrees to pay in like money at such office accrued interest on the  
unpaid principal amount of this Note from time to time from the date of the applicable borrowing  
at an interest rate determined monthly by the Administrative Agent, to be equal to the Composite  
Rate (as defined in the System Money Pool Agreement, dated as of \_\_\_\_\_, 2017, among  
the Company, the Lender and the other parties to it, as amended, modified or supplemented from  
time to time). Interest shall be payable monthly in arrears and upon payment (including  
prepayment) in full of the unpaid principal amount of this Note.

This Note shall be governed by, and construed and interpreted in accordance with, the laws  
of the State of Indiana.

**IN WITNESS WHEREOF**, the undersigned, pursuant to due authorization, has caused  
this Note to be executed in its name and on its behalf by its duly authorized officer.

\_\_\_\_\_

By: \_\_\_\_\_  
Name:  
Title:

One Commerce Square  
417 Walnut Street  
Harrisburg, PA 17101-1904  
717-237-4000  
Fax: 717-237-4004

**COPY**

Morgan, Lewis  
& Bockius LLP  
C O U N S E L O R S   A T   L A W

Michael W. Hassell  
717-237-4024

**RECEIVED**

February 10, 1998

FEB 13 1998

Kenneth W. Christman

**VIA HAND DELIVERY**

James J. McNulty, Acting Secretary  
Pennsylvania Public Utility Commission  
Room B-20, North Office Building  
Harrisburg, PA 17120

Re: Columbia Gas of Pennsylvania, Inc.  
Affiliated Interest Filing  
Docket No. G-

**RECEIVED**  
98 FEB 10 PM 4: 01  
P.A.P.U.C.  
PROTHONOTARY'S OFFICE

Dear Acting Secretary McNulty:

Enclosed, for filing pursuant to Section 2102 of the Public Utility Code, 66 Pa.C.S. §2102, is an Agreement among Columbia Gas of Pennsylvania, Inc. ("Columbia of Pennsylvania") and certain affiliated local distribution companies.

The purpose of the Agreement is to trade volumes of gas held by the companies in storage fields in various states. The trades will enable Columbia of Pennsylvania to reduce state taxes that are imposed upon Columbia of Pennsylvania by jurisdictions other than Pennsylvania. As explained in the Agreement, this contract will not affect the volume of storage gas held by Columbia of Pennsylvania. The Agreement will have no adverse effect upon Columbia of Pennsylvania's customers, or the Pennsylvania State Treasury.

HA01/59741.1

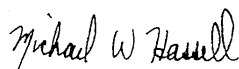


Morgan, Lewis  
& Bockius LLP

James J. McNulty, Acting Secretary  
February 10, 1998  
Page 2

If there is any question with regard to this filing, please contact the undersigned.

Yours truly,



Michael W. Hassell

/aw

Enclosure

### AGREEMENT

THIS AGREEMENT, made effective as of December 31, 1997 is by and between Columbia Gas of Ohio, Inc. ("COH"), Columbia Gas of Pennsylvania, Inc. ("CPA"), Columbia Gas of Kentucky, Inc. ("CKY"), and Columbia Gas of Maryland ("CMD"), collectively referred to as "the Parties."

WHEREAS, the Parties and Columbia Gas Transmission Corporation (Columbia) have entered into Firm Storage Service (FSS) Agreements in connection with Article VI of the June 29, 1989 Stipulation and Agreement in FERC Docket Nos. #RP86-168, et al, also known as the Columbia Global Agreement (CGA), as revised;

WHEREAS, the Parties purchased certain storage gas inventory from Columbia located in Columbia's storage fields and will purchase additional natural gas for storage in Columbia's storage fields;

WHEREAS, Columbia's gas storage fields are located in West Virginia, Pennsylvania, New York and Ohio;

WHEREAS, Columbia's aggregate operations of its storage system makes it impossible to determine where any individual customer's gas is stored;

WHEREAS, Columbia originally allocated its customers' gas in storage on a pro rata basis among all of its storage customers; and

WHEREAS, the Parties desire to exchange volumes among themselves in order to identify the states in which their gas shall be deemed to be located on an individual company basis;

THEREFORE, in consideration of the premises,

1. The Parties will effect trades among themselves, from time to time and on an MCF per MCF basis, to consistently assure that the respective inventories are maintained as follows:

a) All of the FSS volumes of CPA, CKY, and CMD will be deemed to be located in the state of Ohio subject to c) and d) below.

b) The FSS volumes of COH will be deemed to be located in the states of New York, Pennsylvania and West Virginia, subject to c) and d) below, to the extent that the other Parties previously were deemed to have FSS volumes located in those states. Any COH FSS volumes remaining after such

allocation to New York, Pennsylvania and West Virginia, shall be deemed to be located in the state of Ohio.

- c) Each of the Parties' total FSS volumes must exactly match each of the Parties' total FSS volumes as reported by Columbia; and
- d) The total FSS volumes allocated to each state must exactly equal the total FSS volumes as reported by Columbia for each state.
- e) If for any reason the allocation of the Parties' FSS storage volumes cannot be accomplished as stated above, the parties agree to meet within thirty (30) days to discuss a new prospective allocation agreement.

2. This Agreement is made by and between the undersigned customers of Columbia Gas Transmission Corporation (Columbia). This agreement shall not be interpreted in any way to have any effect on the manner in which customers under Columbia's Rate Schedule FSS receives storage service from Columbia. This agreement does not give any customer the right to select the state in which storage gas is either injected into or withdrawn from storage. Columbia shall continue to operate its gas storage fields in such a manner as it, in its sole discretion, deems necessary and appropriate to meet its service obligations. This agreement does not create, reduce, modify, or amend Columbia's service obligations. This agreement does not create, reduce, modify, or amend Columbia's service obligations or service agreements in any manner.

3. If the tax laws (but not including the tax rate) in any of the affected states significantly changes and any such change has an adverse financial impact on any of the Parties, then the Parties to this Agreement agree to meet within thirty (30) days after written notice from any one party to discuss a new, prospective allocation agreement. Any new allocation agreed upon shall be made effective on December 31 of the same calendar year. If the parties to this Agreement fail to agree upon a new allocation agreement within ninety (90) days after the beginning of such a meeting, this Agreement may be cancelled, effective at the end of the year in which such meetings occur. After cancellation of this Agreement, all FSS volumes shall be deemed to be in all of Columbia's storage fields in proportion to the total physical volumes of working gas in storage in all of Columbia's storage fields.

4. This Agreement may be executed by one or more of the parties hereto in any number of separate, identical counterparts, no one of which need be signed by all of the parties so long as each of the parties has signed at least one counterpart. Each such counterpart, when signed and delivered by one or more of the parties hereto, shall constitute one and the same instrument. This Agreement shall become effective upon execution by the Parties, pending receipt of all necessary regulatory approvals.

5. In the event this Agreement, or one or more of the provisions hereof, shall be held, for any reason, to be invalid, void, illegal or unenforceable in any respect, or as to any signatory party, such invalidity, voidness, illegality or unenforceability shall not affect the remaining provisions hereof.

(SEAL)  
Attest:

Amy L. Koncelik  
Title: ATTORNEY

COLUMBIA GAS OF OHIO, INC.

By: Andrew J. Songerman  
Name: ANDREW J. SONGERMAN  
Title: GENERAL COUNSEL  
Date: 12/31/97

(SEAL)  
Attest:

\_\_\_\_\_  
Title: \_\_\_\_\_

COLUMBIA GAS OF PENNSYLVANIA, INC.

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

(SEAL)  
Attest:

Amy L. Koncelik  
Title: ATTORNEY

COLUMBIA GAS OF KENTUCKY, INC.

By: Andrew J. Songerman  
Name: ANDREW J. SONGERMAN  
Title: GENERAL COUNSEL  
Date: 12/31/97

(SEAL)  
Attest:

\_\_\_\_\_  
Title: \_\_\_\_\_

COLUMBIA GAS OF MARYLAND, INC.

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Execution Version

RECEIVABLES SALE AGREEMENT

Dated as of March 15, 2010

Between

COLUMBIA GAS OF PENNSYLVANIA, INC.,

as Seller

and

COLUMBIA GAS OF PENNSYLVANIA RECEIVABLES CORPORATION,

as Purchaser

PA PUC  
SECRETARY'S BUREAU

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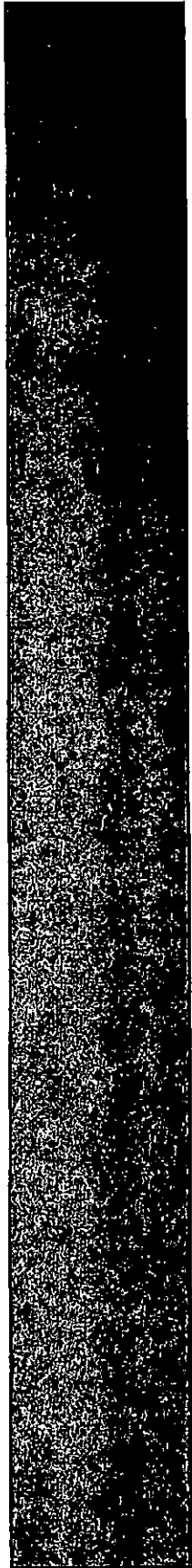
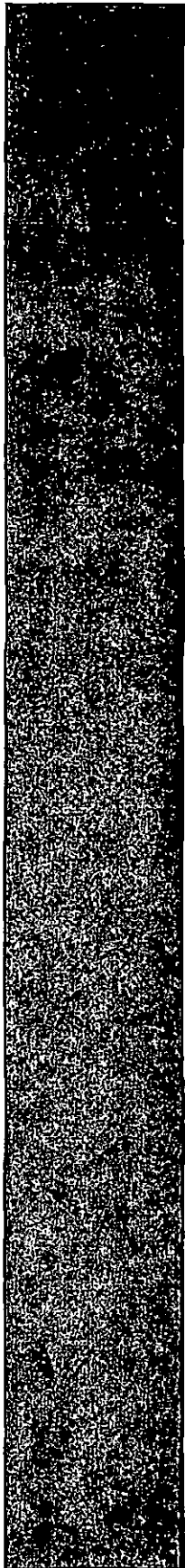


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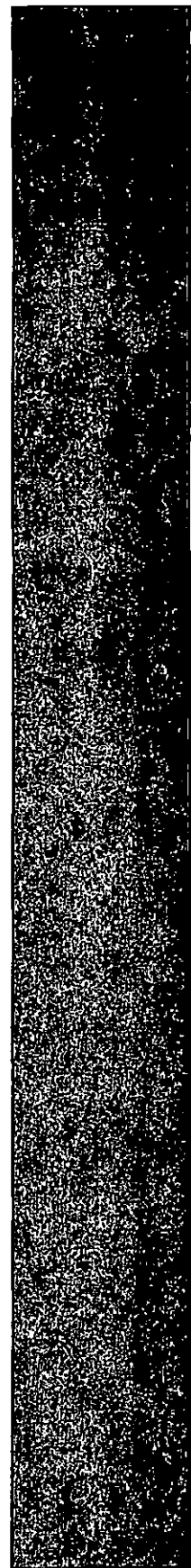
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## RECEIVABLES SALES AGREEMENT

Dated as of March 15, 2010

COLUMBIA GAS OF PENNSYLVANIA, INC., a Pennsylvania corporation (the "Seller"), and COLUMBIA GAS OF PENNSYLVANIA RECEIVABLES CORPORATION, a Delaware corporation (the "Purchaser"), agree as follows:

### PRELIMINARY STATEMENTS

- (1) Certain terms which are capitalized and used throughout this Agreement (in addition to those defined above) are defined in Article I of this Agreement.
- (2) The Seller has Receivables that it wishes to sell to the Purchaser, and the Purchaser is prepared to purchase such Receivables on the terms set forth herein.
- (3) The Seller may also wish to contribute Receivables to the capital of the Purchaser on the terms set forth herein.

NOW, THEREFORE, the parties agree as follows:

### ARTICLE I. DEFINITIONS

SECTION 1.01. Certain Defined Terms. The following terms shall have the following meanings (such meanings to be equally applicable to both the singular and plural forms of the terms defined):

"Agreement" means this Receivables Sales Agreement, as the same may be amended, restated, supplemented or otherwise modified from time to time.

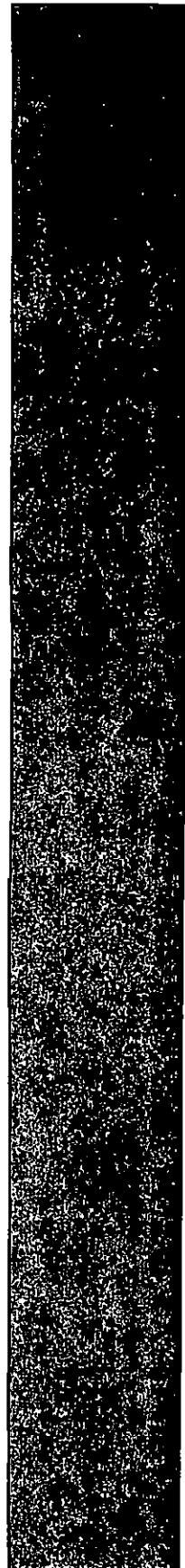
"Closing Date" means March 15, 2010 or, if later, the first date on which the conditions precedent set forth in Section 3.01 are satisfied.

"Contributed Receivable" has the meaning specified in Section 2.06.

"Deferred Purchase Price" means the portion of the Purchase Price of Purchased Receivables purchased on any Purchase Date exceeding the amount of the Purchase Price to be paid in cash or with Purchase Price Credits. The obligations of the Purchaser in respect of the Deferred Purchase Price shall be evidenced by the Deferred Purchase Price Note.

"Deferred Purchase Price Note" has the meaning specified in Section 9.09.

"Discount" means, in respect of each Purchase, the Discount Rate multiplied by the Outstanding Balance of the Receivables that are the subject of such Purchase; provided, however, the foregoing Discount may be revised prospectively by request of either of the parties hereto to reflect changes in recent experience with respect to write-offs, timing and cost of Collections and cost of funds, provided further that such revision





is consented to by both of the parties (it being understood that each party agrees to duly consider such request but shall have no obligation to give such consent).

“Discount Rate” means a percentage calculated to provide the Purchaser with a reasonable return on its investment in the Receivables after taking account of (i) the time value of money based upon the anticipated dates of collection of the Receivables and the cost to the Purchaser of financing its investment in the Receivables during such period and (ii) the risk of nonpayment by the Obligors. On the Closing Date, the Discount Rate is 0.4284%. The Seller and the Purchaser may agree from time to time to change the Discount Rate based on changes in one or more of the items affecting the calculation thereof, provided that any change to the Discount Rate shall take effect as of the commencement of a calendar month, shall apply only prospectively and shall not affect the Purchase Price payment in respect of Purchase which occurred during any calendar month ending prior to the calendar month during which the Seller and the Purchaser agree to make such change.

“Event of Termination” has the meaning specified in Section 7.01.

“Indemnified Amounts” has the meaning specified in Section 8.01.

“Indemnified Parties” has the meaning specified in Section 8.01.

“Material Adverse Effect” means a material adverse effect on (i) the ability of any Transaction Party to perform its obligations under any Transaction Document, (ii) the legality, validity or enforceability of this Agreement or any other Transaction Document, (iii) the Purchaser’s interest in the Receivables generally or in any material portion of the Receivables, the Related Security or the Collections with respect thereto, or (iv) the collectibility of the Receivables generally or of any material portion of the Receivables.

“Purchase” means a purchase by the Purchaser of Receivables from the Seller pursuant to Article II.

“Purchase Agreement” means that certain Receivables Purchase Agreement, dated as of the date hereof, among the Purchaser, as seller, Victory Receivables Corporation, as Conduit Purchaser, The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch, as Bank Purchaser and as Managing Agent, The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch, as Administrative Agent, and the Seller, as servicer, as amended, restated or otherwise modified from time to time.

“Purchase Date” means each day on which a Purchase is made pursuant to Article II.

“Purchase Price” means, for any Purchase, an amount equal to the Outstanding Balance of the Receivables that are the subject of such Purchase as set forth in the Seller’s Receivables Trial Balance, minus the Discount for such Purchase.

“Purchase Price Credit” has the meaning specified in Section 2.04(a).

“Purchased Receivable” means any Receivable which is purchased by the Purchaser pursuant to Section 2.02.

“Receivables Trial Balance” means, on any date, the Seller’s accounts receivable trial balance (whether in the form of a computer printout, magnetic tape or diskette or other electronic or paper record) on such date, listing Obligors and the Receivables respectively owed by such Obligors on such date together with the aged Outstanding Balances of such Receivables, in form and substance satisfactory to the Purchaser.

“Related Security” means with respect to any Receivable:

(i) all of the Seller’s interest in any merchandise or goods (including returned merchandise or goods), if any, relating to any sale giving rise to such Receivable;

(ii) all security interests or liens and property subject thereto from time to time purporting to secure payment of such Receivable, whether pursuant to the Contract related to such Receivable or otherwise, together with all financing statements authorized by an Obligor describing any collateral securing such Receivable;

(iii) all guaranties, insurance and other agreements or arrangements of whatever character from time to time supporting or securing payment of such Receivable whether pursuant to the Contract related to such Receivable or otherwise;

(iv) all other books, records and other information (including, without limitation, computer programs, tapes, discs, punch cards, data processing software and related property and rights) relating to such Receivable and the related Obligor;

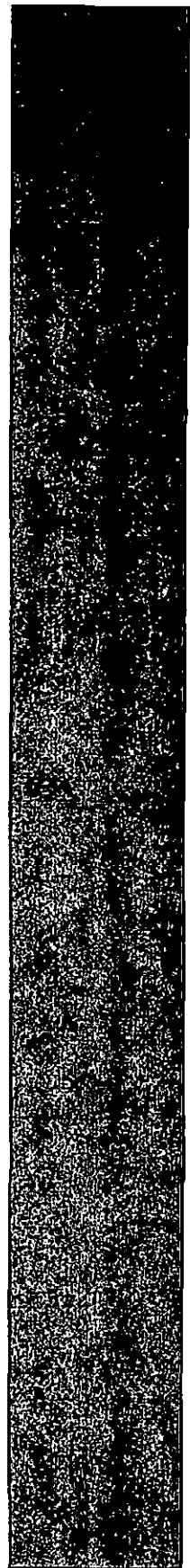
(v) all of the Seller’s right, title and interest in and to all invoices or other agreements or documents that evidence, secure or otherwise relate to such Receivable; and

(vi) with respect to each Choice Marketer Receivable, all of the Seller’s right, title and interest in, to and under (i) the related Choice Marketer Purchase Agreement and the related Choice Marketer Security Agreement or (ii) the related Revised Choice Marketer Purchase Agreement, as the case may be.

“Senior Obligations” means all “Seller Obligations” (as defined in the Purchase Agreement).

“Settlement Date” means (i) the nineteenth (19<sup>th</sup>) day of each calendar month (or, if such day is not a Business Day, the next succeeding Business Day) and (ii) each other “Settlement Date” under and as defined in the Purchase Agreement.

“Settlement Period” means each calendar month.



“Transaction Party” means any of the Seller, the Servicer or NiSource.

“Transferred Receivable” means a Purchased Receivable or a Contributed Receivable.

SECTION 1.02. Other Terms. All accounting terms not specifically defined herein shall be construed in accordance with generally accepted accounting principles. All terms used in Article 9 of the UCC in the State of New York, and not specifically defined herein, are used herein as defined in such Article 9.

SECTION 1.03. Incorporation of Defined Terms. Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Purchase Agreement.

## ARTICLE II. AMOUNTS AND TERMS OF PURCHASES AND CONTRIBUTIONS

SECTION 2.01. Facility. On the terms and conditions hereinafter set forth and without recourse to the Seller (except to the extent specifically provided herein), the Seller hereby agrees to sell to the Purchaser all Receivables originated or acquired by it from time to time and the Purchaser hereby agrees to purchase from the Seller all such Receivables from time to time, in each case during the period from the date hereof to the Termination Date; provided that on the Closing Date, the Seller shall contribute certain Receivables to the Purchaser pursuant to Section 2.06 in lieu of a sale of such Receivables.

### SECTION 2.02. Making Purchases.

(a) Initial Purchase. On the Closing Date, the Seller shall (i) contribute to the capital of the Purchaser, Receivables having an aggregate Outstanding Balance of \$15,000,000 and (ii) sell to the Purchaser all other Receivables outstanding as of the Closing Date. On the date of such Purchase, the Purchaser shall, upon satisfaction of the applicable conditions set forth in Article III, pay the Purchase Price for the Receivables sold to it in the manner provided in Section 2.02(c).

(b) Subsequent Purchases. On each Business Day following the Closing Date until the Termination Date, the Seller shall sell to the Purchaser, and the Purchaser shall purchase from the Seller, upon satisfaction of the applicable conditions set forth in Article III, all Receivables originated or otherwise acquired by the Seller which have not previously been sold or contributed to the Purchaser.

(c) Payment of Purchase Price. With respect to any Receivables coming into existence after the date hereof, the Purchaser shall pay the Purchase Price therefor in the following manner:

- (i) first, by the application of any unused Purchase Price Credits;
- (ii) second, by delivery of immediately available funds, to the extent of funds available to the Purchaser from (x) its subsequent sale of an interest in the Receivables under the Purchase Agreement, (y) Collections arising from any Receivables

previously sold to the Purchaser in which the Purchaser has retained an interest, or (z) other cash on hand; and

(iii) third, by an increase in the Deferred Purchase Price.

The Seller is hereby authorized by the Purchaser to endorse on the schedule attached to the Deferred Purchase Price Note an appropriate notation evidencing the date and amount of each advance thereunder, as well as the date of each payment with respect thereto, provided that the failure to make such notation shall not affect any obligation of the Purchaser thereunder.

Although the Purchase Price for each Receivable coming into existence after the date hereof shall be due and payable in full by the Purchaser to the Seller on the date such Receivable came into existence, and payment of such Purchase Price shall be made as provided in this Section 2.02(c), final settlement of the Purchase Price between the Purchaser and the Seller shall be effected on a monthly basis on each Settlement Date with respect to all Receivables coming into existence during the calendar month preceding such Settlement Date and based on the information contained in the Monthly Report delivered by the Servicer pursuant to the Purchase Agreement for the calendar month then most recently ended. On each Settlement Date, the Purchaser and the Seller shall cause a reconciliation to be made in respect of all purchases that shall have been made during the calendar month then most recently ended. Although settlement shall be effected on Settlement Dates, any net increase or decrease in the amount owing under the Deferred Purchase Price Note made pursuant to this Section 2.02(c) shall be deemed to have occurred and shall be effective as of the last Business Day of the calendar month to which such settlement relates.

(d) Ownership of Receivables and Related Security. On each Purchase Date, after giving effect to the Purchase (and any contribution of Receivables) on such date, the Purchaser shall own all Receivables originated or otherwise acquired by the Seller on such date (including Receivables which have been previously sold or contributed to the Purchaser hereunder). The Purchase or contribution of any Receivable shall include all Related Security with respect to such Receivable.

SECTION 2.03. Collections. (a) On each Deposit Date, the Servicer shall apply all Collections released to the Purchaser pursuant to the Purchase Agreement and all amounts paid by the Seller pursuant to Section 2.04(a) and 2.04(b) hereof (i) first, to pay the Purchase Price then owing by the Purchaser hereunder on such date, (ii) second, if such date is a Settlement Date, to pay the accrued and unpaid interest on the Deferred Purchase Price for the most recently ended calendar month (as provided in Section 2.03(c)), and (iii) third, to prepay in whole or in part the principal amount of the Deferred Purchase Price. The Servicer shall, on or before each Settlement Date, deposit into an account of the Purchaser or the Purchaser's assignee all remaining Collections of Transferred Receivables (if any) then held by the Servicer (but only to the extent such Collections have not been previously applied to purchase new Receivables hereunder or to pay the Deferred Purchase Price).

(b) In the event that the Seller believes that collections which are not Collections of Transferred Receivables have been deposited into an account of the Purchaser or the Purchaser's assignee, the Seller shall so advise the Purchaser and, on the Business Day

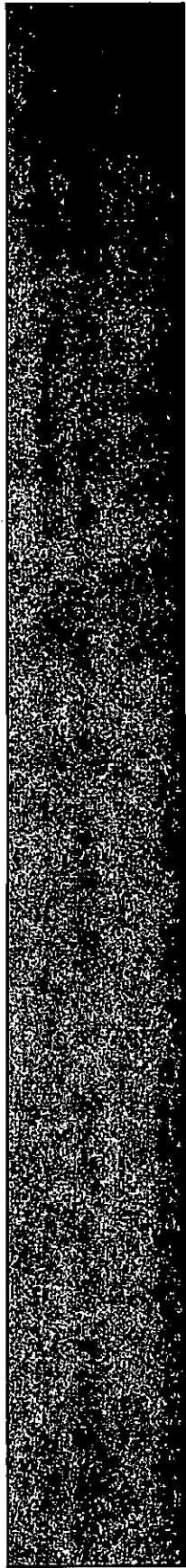
following such identification to the Purchaser's reasonable satisfaction, the Purchaser shall instruct the Servicer to remit such collections to the Seller.

(c) On each Settlement Date, the Purchaser shall, to the extent Collections are available for such purpose under the Purchase Agreement and are not required to pay the Purchase Price for any Receivables purchased hereunder, pay to the Seller accrued interest on the Deferred Purchase Price; provided that each such payment shall be made solely from (i) Collections of Transferred Receivables after all other amounts then due from the Purchaser under the Purchase Agreement have been paid in full and all amounts then required to be set aside by the Purchaser or the Servicer under the Purchase Agreement have been so set aside or (ii) excess cash flow from operations of the Purchaser which is not required to be applied to the payment of any Senior Obligations; and provided, further that no such payment shall be made at any time when an "Event of Termination" (as defined in the Purchase Agreement) shall have occurred and be continuing. At such time following the Termination Date when all Senior Obligations shall have been paid in full, the Purchaser shall apply, on each Deposit Date, all Collections of Transferred Receivables received by the Purchaser pursuant to Section 2.03(a) (and not previously distributed) first to the payment of accrued interest on the Deferred Purchase Price, and then to the reduction of the principal amount of the Deferred Purchase Price.

SECTION 2.04. Settlement Procedures. (a) If on any day any Transferred Receivable becomes (in whole or in part) a Diluted Receivable, the Seller shall be deemed to have received on such day a Collection of such Receivable in the amount of such Diluted Receivable. The Seller shall pay to the Servicer on or prior to the next Settlement Date all amounts deemed to have been received pursuant to this subsection. Notwithstanding the foregoing, if on any day any Transferred Receivable, the Obligor of which is a NiSource Entity, is satisfied in full or in part by the posting of an inter-company accounting entry in favor of the Seller, the Purchaser shall be deemed to have received on such day a credit (a "Purchase Price Credit") in the amount of such accounting entry. If for any reason the Purchaser ceases to purchase Receivables from the Seller under this Agreement, the Seller shall pay to the Purchaser the amount of all then unused Purchase Price Credits.

(b) Upon discovery by the Seller or the Purchaser of a breach of any of the representations and warranties made by the Seller in Section 4.01(j) with respect to any Transferred Receivable, such party shall give prompt written notice thereof to the other party, as soon as practicable and in any event within three (3) Business Days following such discovery. The Seller shall, upon not less than two (2) Business Days' notice from the Purchaser or its assignee or designee, repurchase such Transferred Receivable on the next succeeding Settlement Date for a repurchase price equal to the Outstanding Balance of such Transferred Receivable. Each repurchase of a Transferred Receivable shall include the Related Security with respect to such Transferred Receivable. The proceeds of any such repurchase shall be deemed to be a Collection in respect of such Transferred Receivable. The Seller shall pay to the Servicer on or prior to the next Settlement Date the repurchase price required to be paid pursuant to this subsection.

(c) Except as stated in subsection (a) or (b) of this Section 2.04 or as otherwise required by law or the relevant Contract, or as otherwise specified by such Obligor, all Collections from an Obligor of any Transferred Receivable shall be applied to the Receivables of



such Obligor in the order of the age of such Receivables, starting with the oldest such Receivable.

SECTION 2.05. Payments and Computations, Etc. (a) All amounts to be paid or deposited by the Seller or the Servicer hereunder shall be paid or deposited no later than 11:00 A.M. (New York City time) on the day when due in same day funds to an account or accounts designated by the Purchaser from time to time.

(b) The Seller shall, to the extent permitted by law, pay to the Purchaser interest on any amount not paid or deposited by the Seller (whether as Servicer or otherwise) when due hereunder at an interest rate per annum equal to 2.50% per annum above the Base Rate, payable on demand.

(c) All computations of interest and all computations of fees hereunder shall be made on the basis of a year of 360 days for the actual number of days (including the first but excluding the last day) elapsed. Whenever any payment or deposit to be made hereunder shall be due on a day other than a Business Day, such payment or deposit shall be made on the next succeeding Business Day and such extension of time shall be included in the computation of such payment or deposit.

SECTION 2.06. Contributions. On the Closing Date the Seller shall identify Receivables which it proposes to transfer to the Purchaser as a capital contribution. On the date of such contribution and after giving effect thereto, the Purchaser shall own all right, title and interest in and to the Receivables so identified and contributed (collectively, the "Contributed Receivables") and all Related Security with respect thereto.

SECTION 2.07. Grant of Security Interest. As collateral security for the performance by the Seller of all the terms, covenants and agreements on the part of the Seller (whether as Seller, Servicer or otherwise) to be performed under this Agreement or any other Transaction Document, including the punctual payment when due of all amounts payable by it hereunder and thereunder, the Seller hereby assigns to the Purchaser and grants to the Purchaser a first priority security interest in, all of the Seller's right, title and interest (if any) in and to (A) all Receivables, whether now owned and existing or hereafter acquired or arising, all Related Security and Collections with respect thereto and all Lock-Boxes and Blocked Accounts, and (B) to the extent not included in the foregoing, all proceeds of any and all of the foregoing.

### ARTICLE III. CONDITIONS OF PURCHASES

SECTION 3.01. Conditions Precedent to Initial Purchase from the Seller. The initial Purchase of Receivables from the Seller hereunder is subject to the conditions precedent that the Purchaser shall have received on or before the date of such Purchase all of the instruments, documents, agreements and opinions specified in Section 3.01 of the Purchase Agreement, each (unless otherwise indicated therein) dated such date, in form and substance satisfactory to the Purchaser.

SECTION 3.02. Conditions Precedent to All Purchases. The Purchaser's obligation to make any Purchase (including the initial Purchase) hereunder shall be subject to the further conditions precedent that:

(a) the Seller shall have delivered to the Purchaser, if requested by the Purchaser, (i) the Seller's Receivables Trial Balance (which if in the form of an electronic record shall be compatible with the Purchaser's computer software) as of a date not more than 31 days prior to the date of such Purchase, and (ii) such additional information concerning such Receivables as may reasonably be requested by the Purchaser;

(b) with respect to any such Purchase, on or prior to the date of such Purchase, the Servicer shall have delivered to the Purchaser, all Monthly Reports and Daily Reports required to be delivered hereunder and under the Purchase Agreement, each duly completed and containing information covering the most recently ended reporting period for which information is required pursuant to Section 6.02(g) and (h) of the Purchase Agreement;

(c) on the date of such Purchase the following statements shall be true (and the Seller, by accepting the Purchase Price for such Purchase, shall be deemed to have represented and warranted that):

(i) The representations and warranties contained in Section 4.01 are correct on and as of the date of such Purchase as though made on and as of such date;

(ii) No event has occurred and is continuing, or would result from such Purchase, that constitutes an Event of Termination or an Involuntary Bankruptcy Event; and

(iii) The "Termination Date" shall not have occurred under (and as defined in) the Purchase Agreement; and

(d) the Purchaser shall have received such other approvals, opinions or documents as the Purchaser may reasonably request.

Notwithstanding the foregoing, unless otherwise specified by the Purchaser (with the written consent of the Administrative Agent) in a written notice to the Seller, each Purchase shall occur automatically on each day prior to the Termination Date, with the result that the title to all Receivables shall vest in the Purchaser automatically on the date each such Receivable arises and without any further action of any kind by the Purchaser or the Seller, whether or not the conditions precedent to such Purchase were in fact satisfied on such date and notwithstanding any delay in making payment of the Purchase Price for such Receivables (but without impairing the Purchaser's obligation to pay such Purchase Price in accordance with the terms hereof).

#### ARTICLE IV. REPRESENTATIONS AND WARRANTIES

SECTION 4.01. Representations and Warranties of the Seller. The Seller (both individually and in its capacity as Servicer) represents and warrants as follows as of the date hereof and as of the date of each Purchase hereunder:

(a) The Seller is a corporation duly incorporated, validly existing and in good standing under the laws of Pennsylvania, and is duly qualified to do business, and is in

good standing, in every jurisdiction where the nature of its business requires it to be so qualified.

(b) The execution, delivery and performance by the Seller of the Transaction Documents to which it is a party, including the Seller's sale and contribution of Receivables hereunder and the Seller's use of the proceeds of Purchases, (i) are within the Seller's corporate powers, (ii) have been duly authorized by all necessary corporate action, (iii) do not contravene (1) the Seller's charter or by-laws, (2) any law, rule or regulation applicable to the Seller, (3) any contractual restriction binding on or affecting the Seller or its property or (4) any order, writ, judgment, award, injunction or decree binding on or affecting the Seller or its property, and (iv) do not result in or require the creation of any Adverse Claim upon or with respect to any of its properties (except for the transfer of the Seller's interest in the Transferred Receivables pursuant to this Agreement). Each of the Transaction Documents to which the Seller is named as a party has been duly executed and delivered by the Seller.

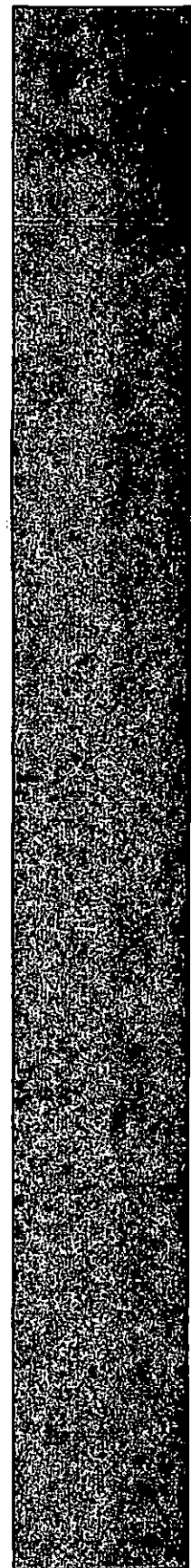
(c) No authorization or approval or other action by, and no notice to or filing with, any governmental authority or regulatory body is required for the due execution, delivery and performance by the Seller of the Transaction Documents to which it is a party or any other document to be delivered by it thereunder except for those that have already been obtained or made and the filing of UCC financing statements which are referred to therein.

(d) Each of the Transaction Documents to which the Seller is a party constitutes the legal, valid and binding obligation of the Seller enforceable against the Seller in accordance with its terms, except as such enforceability may be limited by bankruptcy, insolvency, reorganization or similar laws affecting the enforcement of creditors' rights generally and by principles of equity, regardless of whether such enforceability is considered in a proceeding in equity or at law.

(e) Sales and contributions made pursuant to this Agreement will constitute a valid sale (or contribution), transfer, and assignment of the Transferred Receivables to the Purchaser, enforceable against creditors of, and purchasers from, the Seller. The Seller shall have no remaining property interest in any Transferred Receivable.

(f) The consolidated balance sheets of the Seller and its Subsidiaries as of December 31, 2008, and the related statements of income and retained earnings of the Seller and its Subsidiaries as of and for the fiscal year then ended, copies of which have been furnished to the Purchaser, fairly present the financial condition of the Seller and its Subsidiaries as of such date and the results of the operations of the Seller and its Subsidiaries for the fiscal year ended on such date, all in accordance with generally accepted accounting principles consistently applied. Since December 31, 2008, there has been no material adverse change in the business, operations, property or financial condition of the Seller.

(g) There is no pending or, to the best knowledge of the Seller, threatened action or proceeding affecting the Seller or any of its Subsidiaries before any court,





governmental agency or arbitrator which (if adversely determined) would have a Material Adverse Effect, except as disclosed in the financial statements referred to in Section 4.01(f).

(h) No proceeds of any Purchase will be used for a purpose that violates or would be inconsistent with, Regulation T, U or X promulgated by the Board of Governors of the Federal Reserve System from time to time.

(i) No transaction contemplated hereby requires compliance with any bulk sales act or similar law.

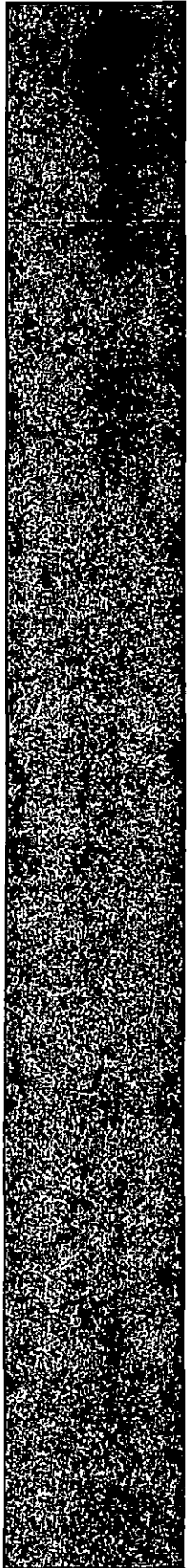
(j) Each Transferred Receivable, together with the Related Security, is owned (immediately prior to its sale or contribution hereunder) by the Seller free and clear of any Adverse Claim (other than Permitted Liens or any Adverse Claim arising solely as the result of any action taken by the Purchaser). When the Purchaser makes a Purchase it shall acquire valid and perfected first priority ownership interest of each Purchased Receivable and the Related Security and Collections with respect thereto free and clear of any Adverse Claim (other than Permitted Liens or any Adverse Claim arising solely as the result of any action taken by the Purchaser), and no effective financing statement or other instrument similar in effect is filed in any recording office listing the Seller as debtor, covering any Receivable, any interest therein, the Related Security or Collections except such as may be filed in favor of Purchaser in accordance with this Agreement and assigned to the Agent in accordance with the Purchase Agreement.

(k) Each Monthly Report and Daily Report, all information, and each exhibit, financial statement, document, book, record or report furnished or to be furnished in writing at any time by the Seller to the Purchaser in connection with this Agreement is or will be accurate in all material respects as of its date or (except as otherwise disclosed to the Purchaser at such time) as of the date so furnished, and no such Monthly Report, Daily Report, information, exhibit, financial statement, document, book, record or report contains or will contain any untrue statement of a material fact or omits or will omit to state a material fact necessary in order to make the statements contained therein, in the light of the circumstances under which they were made, not materially misleading.

(l) The principal place of business and chief executive office of the Seller and the office where the Seller keeps its records concerning the Transferred Receivables are located at the address or addresses referred to in Section 5.01(b).

(m) The names and addresses of all the Blocked Account Banks, together with the number of the Lock-Boxes and the account numbers of the Blocked Accounts at or maintained by such Blocked Account Banks, are specified in Exhibit A, as such may be updated from time to time pursuant to Section 5.01(g).

(n) In the past five (5) years, the Seller has not used any company name, tradename or doing-business-as name other than the name in which it has executed this Agreement and the other names listed on Exhibit C. The Seller's organizational identification number is 73694.



(o) (i) The fair value of the property of the Seller is greater than the total amount of liabilities, including contingent liabilities, of the Seller, (ii) the present fair salable value of the assets of the Seller is not less than the amount that will be required to pay all probable liabilities of the Seller on its debts as they become absolute and matured, (iii) the Seller does not intend to, and does not believe that it will, incur debts or liabilities beyond the Seller's abilities to pay such debts and liabilities as they mature and (iv) the Seller is not engaged in a business or a transaction, and is not about to engage in a business or a transaction, for which the Seller's property would constitute unreasonably small capital.

(p) The Seller shall have originated each Receivable in the ordinary course of its business.

(q) Each Transferred Receivable included as an Eligible Receivable in the calculation of the Net Receivables Pool Balance on any Monthly Report or Daily Report satisfies the requirements of eligibility contained in the definition of "Eligible Receivable" in the Purchase Agreement as of the date of the information reported in such Monthly Report or Daily Report.

(r) The Purchase Price received by the Seller for each Transferred Receivable constitutes reasonably equivalent value in consideration therefor and such transfer was not made for or on account of an antecedent debt. Each transfer by the Seller of any Transferred Receivable hereunder has been made in good faith and without the intent to hinder, delay or defraud creditors of the Seller, and no such transfer is or may be voidable under any section of the Bankruptcy Reform Act of 1978 (11 U.S.C. §§ 101 et seq.), as amended.

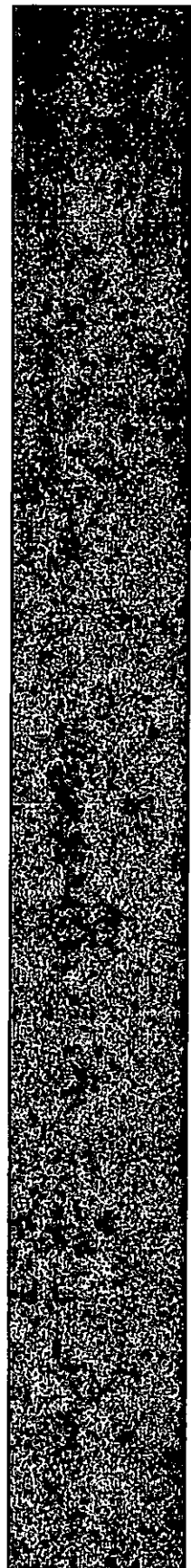
(s) The Seller and its ERISA Affiliates are in compliance, in all material respects, with ERISA, and no Adverse Claim exists in favor of the Pension Benefit Guaranty Corporation on any of the Receivables.

(t) The Seller believes that the Purchaser has adequate capitalization and liquidity to meet its financial obligations under the Transaction Documents without the need for capital contributions other than the capital contributions described in Section 2.02(a).

(u) Each of the representations and warranties set forth on Annex A are true and correct.

(v) The Seller is not an "investment company" within the meaning of the Investment Company Act of 1940, as amended, or any successor statute.

(w) The Seller has complied in all respects with all applicable laws, rules, regulations, orders, writs, judgments, injunctions, decrees or awards to which it may be subject, except where the failure to so comply could not reasonably be expected to have a Material Adverse Effect. Each Transferred Receivable, together with the Contract related thereto, does not contravene any laws, rules or regulations applicable thereto (including, without limitation, laws, rules and regulations relating to truth in lending, fair credit



billing, fair credit reporting, equal credit opportunity, fair debt collection practices and privacy), and no part of such Contract is in violation of any such law, rule or regulation, except where such contravention or violation could not reasonably be expected to have a Material Adverse Effect.

(x) The Seller has complied in all material respects with the Credit and Collection Policy with regard to each Transferred Receivable and the related Contract, and has not made any change to such Credit and Collection Policy.

(y) Each of the facts and assumptions with respect to Seller, and its conduct set forth in the opinion letter issued by Schiff Hardin LLP, as counsel for Seller, in connection with the Closing Date and relating to issues of "true sale" and "substantive nonconsolidation", and in the certificates accompanying such opinion letter, are true and correct.

#### ARTICLE V. COVENANTS

**SECTION 5.01.** Covenants of the Seller. From the date hereof until the first day following the Termination Date on which all of the Transferred Receivables are either collected in full or are written off in accordance with the applicable Credit and Collection Policy, the Seller (both individually and in its capacity as Servicer) covenants and agrees as follows:

(a) Compliance with Laws, Etc. The Seller will comply in all respects with all applicable laws, rules, regulations and orders and preserve and maintain its corporate existence, rights, franchises, qualifications and privileges except to the extent that the failure so to comply with such laws, rules and regulations or the failure so to preserve and maintain such rights, franchises, qualifications, and privileges would not reasonably be expected to have a Material Adverse Effect.

(b) Offices, Records and Books of Account. The Seller will keep its principal place of business and chief executive office and the office where it keep its records concerning the Receivables at (i) the address of the Seller set forth under its name on the signature page to this Agreement, or (ii) upon thirty (30) days' prior written notice to the Purchaser at any other locations in jurisdictions where all actions reasonably requested by the Purchaser to protect and perfect the interest in the Transferred Receivables shall have been taken and completed. The Seller will maintain and implement administrative and operating procedures (including, without limitation, an ability to recreate records evidencing Receivables and related Contracts in the event of the destruction of the originals thereof), and keep and maintain all documents, books, records and other information reasonably necessary or advisable for the collection of all Receivables (including, without limitation, records adequate to permit the daily identification of each new Transferred Receivable and all Collections of and adjustments to each existing Transferred Receivable).

(c) Performance and Compliance with Contracts and Credit and Collection Policy. The Seller will, at its expense, (i) timely and fully perform and comply in all material respects with all provisions, covenants and other promises required to be

observed by it under the Contracts related to the Receivables, and (ii) timely and fully comply in all material respects with the Credit and Collection Policy in regard to each Receivable and the related Contracts.

(d) Sales, Liens, Etc. Except for Permitted Liens and the sales and contributions of Receivables contemplated herein, the Seller will not sell, assign (by operation of law or otherwise) or otherwise dispose of, or create or suffer to exist any Adverse Claim upon or with respect to, any Receivable, Related Security, related Contract or Collections, or upon or with respect to any Lock-Box or Blocked Account, or assign any right to receive income in respect thereof.

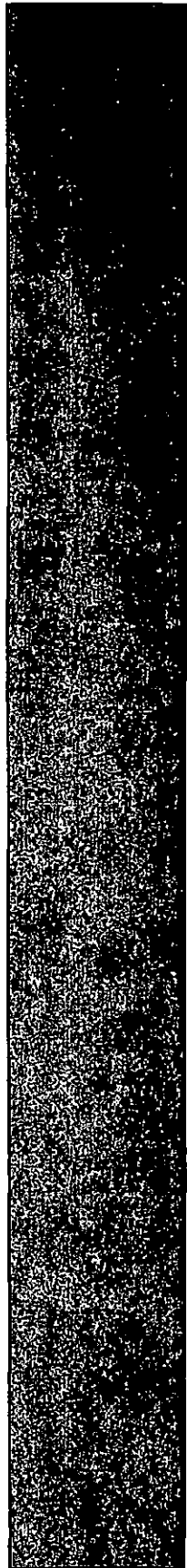
(e) Extension or Amendment of Receivables and Contracts. The Seller will not extend, amend or otherwise modify the terms of any Receivable or amend, modify or waive any term or condition of any Contract related thereto except, in its capacity as Servicer, to the extent permitted under Section 6.02(c) of the Purchase Agreement.

(f) Change in Business or Credit and Collection Policy. The Seller will not make any change in the character of its business or in any Credit and Collection Policy, except, for any such change that would not (i) impair the collectibility of any Receivable or (ii) otherwise be reasonably likely to have a Material Adverse Effect.

(g) Addition or Termination of Blocked Accounts and Lock-Boxes; Change in Payment Instructions to Obligors. The Seller will not add or terminate any bank or bank account as a Blocked Account Bank or Lock-Box or Blocked Account from those listed in Exhibit A to this Agreement, or make any change in its instructions to Obligors regarding payments to be made in respect of the Receivables or payments to be made to any Lock-Box or Blocked Account Bank, unless the Purchaser shall have received notice of such addition, termination or change (including an updated Exhibit A) with respect to each new Lock-Box or Blocked Account and a fully executed Blocked Account Agreement.

(h) Deposits to Lock Boxes and Blocked Accounts. The Seller will instruct all Obligors to remit all their payments in respect of the Receivables to one of the Lock-Boxes or Blocked Accounts or to a Sub-Agent that has been instructed to remit payments to one of the Blocked Accounts. If the Seller shall receive any Collections directly, the Seller shall promptly (and in any event within one (1) Business Day) deposit the same into a Blocked Account. From and after the occurrence of a Lock-Box Event, the Seller will not permit any funds to be deposited into any Blocked Account other than Collections of Receivables, proceeds of accounts receivable under any Percent of Income Plan, Retail Services Payments, and prepayments made under any Balanced Payment Plan.

(i) Marking of Records. At its expense, the Seller will mark its master data processing records evidencing Receivables with a legend evidencing that Transferred Receivables and the related Contracts have been sold in accordance with this Agreement.



(j) Audits. The Seller will, from time to time during regular business hours as requested by the Purchaser or its assigns at the Seller's expense, permit the Purchaser, or its agents, representatives or assigns, (i) to examine and make copies of and abstracts from all books, records and documents (including, without limitation, computer tapes and disks) in the possession or under the control of the Seller relating to Receivables and the Related Security, including, without limitation, the related Contracts, and (ii) to visit the offices and properties of the Seller for the purpose of examining such materials described in clause (i) above, and to discuss matters relating to Receivables and the Related Security or the Seller's performance under the Transaction Documents or under the Contracts with any of the officers or employees of the Seller having knowledge of such matters. So long as no Event of Termination has occurred and is continuing, the Purchaser or its assigns will give the Seller three (3) Business Days prior notice of any such examination.

(k) Further Assurances; Change in Name or Jurisdiction of Organization. Etc.

(i) The Seller agrees from time to time, at its expense, promptly to execute and deliver all further instruments and documents, and to take all further actions, that may be necessary or desirable, or that the Purchaser or its assignee may reasonably request, to perfect, protect or more fully evidence the Purchaser's ownership of the Transferred Receivables and/or the Purchaser's security interest described in Section 2.07, or to enable the Purchaser or its assignee to exercise and enforce its respective rights and remedies under this Agreement. Without limiting the foregoing, the Seller will, upon the request of the Purchaser or its assignee, execute and file such financing or continuation statements, or amendments thereto, and such other instruments and documents, that may be necessary or desirable or that the Purchaser or its assignee may reasonably request to perfect, protect, evidence or maintain the priority of the Purchaser's ownership of such Receivables or such security interest.

(ii) The Seller authorizes the Purchaser or its assignee to file financing or continuation statements, and amendments thereto and assignments thereof, relating to the Receivables and the Related Security, the related Contracts and the Collections with respect thereto and the collateral described in Section 2.07 without the signature of the Seller. A photocopy or other reproduction of this Agreement shall be sufficient as a financing statement where permitted by law.

(iii) The Seller shall perform its obligations under the Contracts related to the Transferred Receivables to the same extent as if the Transferred Receivables had not been sold or transferred.

(iv) The Seller shall not take any action to change its jurisdiction of incorporation unless (i) the Purchaser shall have received at least thirty (30) days advance written notice of such change and all action by Seller necessary or appropriate to perfect or maintain the perfection of the Purchaser's interest in the Receivables and the collateral described in Section 2.07 (including, without limitation, the filing of all financing statements and the taking of such other action as the Purchaser may request in connection with such change) shall have been duly taken and (ii) the new jurisdiction of incorporation is a State within the United States of America.

(v) The Seller will not change its name, identity or corporate structure unless the Purchaser shall have received at least thirty (30) days advance written notice of such change or relocation and all action by Seller necessary or appropriate to perfect or maintain the perfection of the Purchaser's interest in the Receivables and the collateral described in Section 2.07 (including, without limitation, the filing of all financing statements and the taking of such other action as the Purchaser may request in connection with such change) shall have been duly taken.

(l) Reporting Requirements. The Seller will provide or cause to be provided to the Purchaser, the Administrative Agent and each Managing Agent the following:

(i) as soon as available and in any event within ninety (90) days after the end of each fiscal year of the Seller, a consolidated balance sheet of the Seller and its Subsidiaries as of the end of such fiscal year and the related consolidated statements of income, cash flows and changes in common stockholders' equity for such fiscal year, setting forth in each case in comparative form the figures for the previous fiscal year, certified by a Financial Officer of the Seller as having been prepared in conformity with generally accepted accounting principles consistently applied;

(ii) as soon as available and in any event within forty-five (45) days after the end of each of the first three quarters of each fiscal year of the Seller, a consolidated balance sheet of the Seller and its Subsidiaries, as of the end of such quarter and the related consolidated statement of income for such quarter and for the portion of the Seller's fiscal year ended at the end of such quarter, and the related consolidated statement of cash flows for the portion of the Seller's fiscal year ended at the end of such quarter, setting forth in each case in comparative form (A) for the consolidated balance sheet, the figures as of the end of the Seller's previous fiscal year, (B) for the consolidated statement of income, the figures for the corresponding quarter and the corresponding portion of the Seller's previous fiscal year and (C) for the consolidated statement of cash flows, the figures for the corresponding portion of the Seller's previous fiscal year; the delivery of such financial statements shall constitute a certification (subject to normal year-end adjustments) as to fairness of presentation and conformity with generally accepted accounting principles consistently applied;

(iii) as soon as (and if) available and in any event within ninety (90) days after the end of each fiscal year of NiSource, a Form 10-K for NiSource which will include an audited consolidated balance sheet of NiSource and its Consolidated Subsidiaries as of the end of such fiscal year and the related audited consolidated statements of income, cash flows and changes in common stockholders' equity for such fiscal year, setting forth in each case in comparative form the figures for the previous fiscal year, all reported on in a manner acceptable to the United States Securities and Exchange Commission by independent public accountants of nationally recognized standing; provided, however, that such Form 10-K need not be provided if it is available, within the above referenced time period, via the EDGAR system of the United States Securities and Exchange Commission ("EDGAR") on the Internet;

(iv) as soon as (and if) available and in any event within forty-five (45) days after the end of each of the first three (3) quarters of each fiscal year of NiSource, a Form 10-Q for NiSource which will include a consolidated balance sheet of NiSource and its Consolidated Subsidiaries, as of the end of such quarter and the related consolidated statement of income for such quarter and for the portion of NiSource's fiscal year ended at the end of such quarter, and the related consolidated statement of cash flows for the portion of NiSource's fiscal year ended at the end of such quarter, setting forth in each case in comparative form (A) for the consolidated balance sheet, the figures as of the end of NiSource's previous fiscal year, (B) for the consolidated statement of income, the figures for the corresponding quarter and the corresponding portion of NiSource's previous fiscal year and (C) for the consolidated statement of cash flows, the figures for the corresponding portion of NiSource's previous fiscal year; the delivery of such financial statement shall constitute a certification (subject to normal year-end adjustments) as to fairness of presentation and conformity with generally accepted accounting principles consistently applied; provided, however, that such Form 10-Q need not be provided if it is available, within the above referenced time period, via EDGAR on the Internet;

(v) as soon as possible and in any event within five (5) Business Days after obtaining knowledge of the occurrence of each Event of Termination or Incipient Event of Termination, a statement of a Financial Officer of the Seller setting forth details of such Event of Termination or Incipient Event of Termination and the action that the Seller has taken and proposes to take with respect thereto;

(vi) promptly after the filing or receiving thereof, copies of all reports and notices that the Seller or any Affiliate files under ERISA with the Internal Revenue Service or the Pension Benefit Guaranty Corporation or the U.S. Department of Labor or that the Seller or any Affiliate receives from any of the foregoing or from any multiemployer plan (within the meaning of Section 4001(a)(3) of ERISA) to which the Seller or any Affiliate is or was, within the preceding five (5) years, a contributing employer, in each case in respect of the assessment of withdrawal liability or an event or condition which could, in the aggregate, result in the imposition of liability on the Seller and/or any such Affiliate in excess of \$50,000,000, other than the liability for payment of amounts required to satisfy a minimum funding requirement standard under Section 302 of ERISA, or an alternative minimum funding standard under Section 305 of ERISA, provided that such required funding amounts do not include any waived funding deficiency within the meaning of Section 302 of ERISA;

(vii) at least thirty (30) days prior to any change in the name or jurisdiction of organization of the Seller, a notice setting forth the new name or jurisdiction of organization, as applicable, and the effective date thereof;

(viii) at the time of the delivery of the financial statements provided for in clauses (i) and (ii) of this paragraph, a certificate of a Financial Officer of the Seller to the effect that, to the best of such officer's knowledge, no Event of Termination or Incipient Event of Termination has occurred and is continuing or, if any Event of

Termination or Incipient Event of Termination has occurred and is continuing, specifying the nature and extent thereof;

(ix) promptly upon learning thereof, notice of any downgrade in the Debt Rating (or the withdrawal by either S&P or Moody's of a Debt Rating) of any Transaction Party, setting forth the Debt affected and the nature of such change (or withdrawal);

(x) promptly after the occurrence thereof, notice of any event or condition that has had, or could reasonably be expected to have, a Material Adverse Effect; and

(xi) such other information respecting the Transferred Receivables or the condition or operations, financial or otherwise, of the Seller as the Purchaser may from time to time reasonably request.

(m) Separate Conduct of Business. The Seller will: (i) maintain separate corporate records and books of account from those of the Purchaser; (ii) conduct its business from an office separate from that of the Purchaser; (iii) ensure that all oral and written communications, including without limitation, letters, invoices, purchase orders, contracts, statements and applications, will not be made in the name of the Purchaser; (iv) have stationery and other business forms separate from those of the Purchaser; (v) not hold itself out as having agreed to pay, or as being liable for, the obligations of the Purchaser; (vi) not engage in any transaction with the Purchaser except as contemplated by this Agreement or as permitted by the Purchase Agreement; and (vii) continuously maintain as official records the resolutions, agreements and other instruments underlying the transactions contemplated by this Agreement.

(n) Taxes. The Seller will pay when due any taxes payable in connection with the Receivables, exclusive of taxes on or measured by income or gross receipts of the Purchaser.

(o) Treatment as Sales. The Seller shall not account for or treat (whether in financial statements or otherwise) the transactions contemplated by this Agreement in any manner other than as a sale, contribution and/or absolute conveyance of Receivables by the Seller to the Purchaser except on the face of its financial statements (but not the notes thereto) to the extent required by the principles of consolidated financial reporting in accordance with generally accepted accounting principles.

SECTION 5.02. Intent of the Seller and the Purchaser. The Seller and the Purchaser have structured this Agreement with the intention that each Purchase of Receivables hereunder be treated as a sale of such Receivables by the Seller to the Purchaser for all purposes and the contribution of Receivables hereunder shall be treated as an absolute transfer of such Receivables by the Seller to the Purchaser for all purposes (except that, in accordance with applicable tax principles, each purchase and contribution may be ignored for tax reporting purposes). The Seller and the Purchaser shall record each Purchase and contribution as a sale or purchase or capital contribution, as the case may be, on its books and records, and reflect each



Purchase and contribution in its financial statements as a sale or purchase or capital contribution, as the case may be. In the event that, contrary to the mutual intent of the Seller and the Purchaser, any Purchase or contribution of Receivables hereunder is not characterized as a sale or absolute transfer, the Seller shall, effective as of the date hereof, be deemed to have granted (and the Seller hereby does grant) to the Purchaser a first priority security interest in and to any and all Receivables, the Related Security, the Collections in respect thereof and the proceeds thereof to secure the repayment of all amounts advanced to the Seller hereunder with accrued interest thereon, and this Agreement shall be deemed to be a security agreement.

#### ARTICLE VI. ADMINISTRATION AND COLLECTION

SECTION 6.01. Designation of Servicer. Consistent with the Purchaser's ownership interest in the Transferred Receivables, the Seller acknowledges and agrees that the servicing, administration and collection of the Transferred Receivables shall be the responsibility and right of the Purchaser. The Purchaser has advised the Seller that the servicing, administration and collection of the Transferred Receivables shall be conducted by the Person designated as the Servicer pursuant to the Purchase Agreement from time to time. The Purchaser has requested the Seller to, and the Seller has agreed that it will, act as the initial Servicer. All references to the Seller hereunder shall include the Seller in its capacity as Servicer under the Purchase Agreement until a successor Servicer is appointed thereunder.

SECTION 6.02. Certain Rights of the Purchaser. (a) The Purchaser may, at any time, direct the Obligors of Transferred Receivables and any Person obligated on any Related Security, or any of them, that payment of all amounts payable under any Transferred Receivable shall be made directly to the Purchaser or its designee. The Seller hereby transfers to the Purchaser (and its assigns and designees) the exclusive ownership and control of the Lock-Boxes and the Blocked Accounts maintained by the Seller for the purpose of receiving Collections and the Seller shall take any further action that the Purchaser may reasonably request to effect or further evidence such transfer.

(b) At any time following the designation of a Servicer other than the Seller:

(i) At the Purchaser's request and at the Seller's expense, the Seller shall give notice of the Purchaser's ownership to each Obligor of Transferred Receivables and direct that payments of all amounts payable under the Transferred Receivables be made directly to the Purchaser or its designee.

(ii) At the Purchaser's request and at the Seller's expense, the Seller shall (A) assemble all of the documents, instruments and other records (including, without limitation, computer tapes and disks) that evidence or relate to the Receivables, and the related Contracts and Related Security, or that are otherwise necessary or desirable to collect the Receivables, and shall make the same available to the Purchaser at a place selected by the Purchaser or its designee, and (B) segregate all cash, checks and other instruments received by it from time to time constituting Collections of Receivables in a manner acceptable to the Purchaser and, promptly upon receipt, remit all such cash, checks and instruments, duly indorsed or with duly executed instruments of transfer, to the Purchaser or its designee.

(c) The Seller authorizes each of the Purchaser and the Administrative Agent, and hereby irrevocably appoints each of the Purchaser and the Administrative Agent as its attorney-in-fact coupled with an interest, with full power of substitution and with full authority in place of the Seller, following the occurrence and during the continuation of a Servicer Default, to take any and all steps in the Seller's name and on behalf of the Seller, that are necessary or desirable, in the determination of the Purchaser or the Administrative Agent, to collect amounts due under the Receivables, including, without limitation, endorsing the Seller's name on checks and other instruments representing Collections of Receivables and enforcing the Receivables and the Related Security and related Contracts.

(d) Following the occurrence of an Event of Termination, the Seller shall, upon the request of the Purchaser or the Administrative Agent (and if the Seller fails to do so, the Purchaser or the Administrative Agent may itself) deliver a notice to all applicable Obligor, in form and substance satisfactory to the Purchaser or the Administrative Agent, as applicable, stating that (i) the Transferred Receivables have been sold to the Purchaser and (ii) effective immediately all payments on the Transferred Receivables must be made without any setoff. Such notice shall be delivered by the Seller as soon as practicable and in any event within three (3) Business Days after such written request by the Purchaser or the Administrative Agent. From and after the date the Purchaser or the Administrative Agent requests the Seller to deliver such notice, (x) the Seller shall require all payments by Obligor to be made without any setoff, and shall make available to the Administrative Agent and the Purchaser such information as may be required to determine whether such payments are being so made and (y) the Seller and the Purchaser shall, and shall cause each other Transaction Party to, pay, or cause to be paid, when due all amounts (including, without limitation, credit card charges) owing by any Transaction Party to any Obligor without any set off of such amounts against Receivables due from such Obligor.

SECTION 6.03. Rights and Remedies. (a) If the Seller (as Servicer or otherwise) fails to perform any of its obligations under this Agreement, the Purchaser may (but shall not be required to) cause performance of, such obligation, and the costs and expenses of the Purchaser reasonably incurred in connection therewith shall be payable by the Seller.

(b) The Seller (as Servicer or otherwise) shall perform all of its obligations under the Contracts related to the Transferred Receivables to the same extent as if the Seller had not sold or contributed Receivables hereunder and the exercise by the Purchaser of its rights hereunder shall not relieve the Seller (as Servicer or otherwise) from such obligations or its obligations with respect to the Transferred Receivables or the related Contracts. The Purchaser shall not have any obligation or liability with respect to any Transferred Receivables or related Contracts, nor shall the Purchaser be obligated to perform any of the obligations of the Seller (as Servicer or otherwise) thereunder.

(c) The Seller shall cooperate with the Servicer in collecting amounts due from Obligor in respect of the Transferred Receivables.

(d) The Seller hereby grants to Servicer an irrevocable power of attorney, with full power of substitution, coupled with an interest, to take or cause to be taken in the name of the Seller all steps necessary or advisable to endorse, negotiate or otherwise realize on any

Collections and any checks, instruments or other proceeds of the Transferred Receivables held or transmitted by the Seller or transmitted or received by the Purchaser (whether or not from the Seller) *in connection with any Transferred Receivable.*

SECTION 6.04. Transfer of Records to Purchaser. Each Purchase and contribution of Receivables hereunder shall include the transfer to the Purchaser of all of the Seller's right and title to and interest in the records relating to such Receivables and shall include an irrevocable non-exclusive license to the use of the Seller's computer software system to access and create such records. Such license shall be without royalty or payment of any kind, is coupled with an interest, and shall be irrevocable until all of the Transferred Receivables are either collected in full or become Defaulted Receivables. In recognition of the Seller's need to have access to the records transferred to the Purchaser hereunder, the Purchaser hereby grants to the Seller an irrevocable license to access such records in connection with any activity arising in the ordinary course of the Seller's business or in performance of its duties as Servicer, provided that (i) the Seller shall not disrupt or otherwise interfere with the Purchaser's use of and access to such records during such license period, and (ii) the Seller consents to the assignment and delivery of the records (including any information contained therein relating to the Seller or its operations) to any assignees or transferees of the Purchaser.

#### ARTICLE VII. EVENTS OF TERMINATION

SECTION 7.01. Events of Termination. *If any of the following events (each an "Event of Termination") shall occur and be continuing:*

(a) (i) The Seller shall fail to perform or observe any term, covenant or agreement under this Agreement (other than as referred to in clause (ii) of this subsection (a)) and such failure shall remain unremedied for five (5) Business Days after the earlier of (x) the first date on which the Seller receives written notice thereof from the Purchaser, the Administrative Agent or any Managing Agent or (y) the first date the Seller has actual knowledge thereof, or (ii) (x) the Seller shall fail to perform or observe any term, covenant or agreement contained in Sections 5.01(a), 5.01(h) or 6.02(b), or (y) any Transaction Party shall fail to make when due any payment or deposit to be made by it under this Agreement or any other Transaction Document; or

(b) Any representation or warranty made or deemed made by any Transaction Party (or any of their respective officers) under or in connection with this Agreement or any other Transaction Document or any certificate, report or other statement delivered by any Transaction Party pursuant to this Agreement or any other Transaction Document shall prove to have been incorrect or untrue in any material respect when made or deemed made or delivered (unless such representation or warranty relates solely to one or more specific Transferred Receivables and the Seller makes a deemed Collection payment or repurchases such Receivable no later than the Business Day following the discovery of such breach of representation); or

(c) Any Transaction Party shall fail to perform or observe any term, covenant or agreement contained in any other Transaction Document on its part to be performed or observed (other than as referred to in subsection (a)(ii)(y) above) and such failure shall remain unremedied for five (5) Business Days after the earlier of (x) the first date on which such

Transaction Party receives written notice thereof from the Purchaser, the Administrative Agent or any Managing Agent or (y) the first date such Transaction Party has actual knowledge thereof; or

(d) (i) Any Transaction Party shall default beyond any applicable period of grace in any payment of principal or interest on any indebtedness for any borrowed money for which such Transaction Party is liable in a principal amount then outstanding of \$50,000,000 (or in the case of the Purchaser, \$10,000) or more or (ii) any other event of default (other than a failure to pay principal or interest) shall occur under any mortgage, indenture, agreement or instrument under which there may be issued, or by which there may be secured or evidenced, any indebtedness for any borrowed money for which any Transaction Party is liable in a principal amount then outstanding of \$50,000,000 (or in the case of the Purchaser, \$10,000) and either (A) the occurrence of such event shall result in such indebtedness becoming or being declared due and payable prior to the date on which it could otherwise become due and payable or (B) the occurrence of such event shall permit the holders of such indebtedness to declare such indebtedness to be due and payable prior to the date on which it would otherwise become due and payable; or

(e) Any Purchase or contribution of Receivables hereunder, the Related Security and the Collections with respect thereto shall for any reason cease to vest in the Purchaser valid and perfected ownership of such Receivables, Related Security and Collections free and clear of any Adverse Claim (other than Permitted Liens or any Adverse Claim arising solely as the result of any action taken by the Purchaser) or the security interest created pursuant to Section 2.07 shall for any reason cease to be a valid and perfected first priority security interest in the collateral referred to in that Section; or

(f) Any Transaction Party shall generally not pay its debts as such debts become due, or shall admit in writing its inability to pay its debts generally, or shall make a general assignment for the benefit of creditors; or any proceeding shall be instituted by or against any Transaction Party seeking to adjudicate it a bankrupt or insolvent, or seeking liquidation, winding up, reorganization, arrangement, adjustment, protection, relief, or composition of it or its debts under any law relating to bankruptcy, insolvency or reorganization or relief of debtors, or seeking the entry of an order for relief or the appointment of a receiver, trustee, custodian or other similar official for it or for any substantial part of its property and, in the case of any such proceeding instituted against it (but not instituted by it), either such proceeding shall remain undismissed or unstayed for a period of forty-five (45) days, or any of the actions sought in such proceeding (including, without limitation, the entry of an order for relief against, or the appointment of a receiver, trustee, custodian or other similar official for, it or for any substantial part of its property) shall occur; or any Transaction Party shall take any corporate action to authorize any of the actions set forth above in this subsection (f); or

(g) There shall have occurred or shall exist any event or condition which has had or will have a Material Adverse Effect; or

(h) The Seller shall cease to own, directly or indirectly, all of the outstanding capital stock of the Purchaser, free and clear of any Adverse Claim (other than Permitted Liens); or

(i) The Internal Revenue Service shall file notice of a lien pursuant to Section 6323 of the IRC with regard to any of the assets of the Seller and such lien shall not have been released within five (5) Business Days, or the Pension Benefit Guaranty Corporation shall, or shall indicate its intention to, file notice of a lien pursuant to Section 4068 of ERISA with regard to any of the assets of the Seller or any Subsidiaries of the Seller; or

(j) One or more judgments, orders or decrees shall be entered against any Transaction Party involving in the aggregate a liability (not satisfied or fully covered by insurance) of \$50,000,000 (or in the case of the Purchaser, \$10,000) or more and either (i) all such judgments, orders or decrees shall not have been vacated, dismissed, discharged or otherwise satisfied, bonded or stayed within thirty (30) days from the entry thereof or (ii) with respect to any such judgments, orders or decrees for which enforcement has been stayed, there shall be any period of thirty (30) consecutive days during which a stay of enforcement of all such judgments, orders or decrees, by reason of a pending appeal or otherwise, shall not be in effect; or

(k) NiSource's Debt Rating shall be (i) withdrawn by either S&P or Moody's or (ii) below either (x) BB- by S&P or (y) Ba3 by Moody's;

then, and in any such event, the Purchaser may, by notice to the Seller, declare the Termination Date to have occurred (in which case the Termination Date shall be deemed to have occurred); provided that, automatically upon the occurrence of any event (without any requirement for the giving of notice) described in subsection (f) of this Section 7.01, the Termination Date shall occur, the Seller (if it is then serving as the Servicer) shall cease to be the Servicer, and the Administrative Agent or its designee shall become the Servicer. Upon any such declaration or designation or upon such automatic termination, the Purchaser shall have, in addition to the rights and remedies under this Agreement, all other rights and remedies with respect to the Receivables provided after default under the UCC and under other applicable law, which rights and remedies shall be cumulative.

## ARTICLE VIII. INDEMNIFICATION

SECTION 8.01. Indemnities by the Seller. Without limiting any other rights that the Purchaser and its assigns (including without limitation, the Administrative Agent, the Managing Agents, each "Purchaser" under the Purchase Agreement, each Affected Person and their respective Affiliates, officers, directors, agents and employees) (each, an "Indemnified Party") may have hereunder or under applicable law, the Seller hereby agrees to indemnify each Indemnified Party from and against any and all claims, losses and liabilities (including reasonable attorneys' fees) (all of the foregoing being collectively referred to as "Indemnified Amounts") arising out of or resulting from this Agreement or any other Transaction Document or the acquisition by the Purchaser of any Receivable excluding, however, Indemnified Amounts to the extent the same includes losses in respect of Receivables that are uncollectible on account of the insolvency, bankruptcy or lack of creditworthiness of the related Obligor. Without limiting the generality of the foregoing indemnification, the Seller shall indemnify each Indemnified Party for all Indemnified Amounts resulting from any of the following:

(i) the failure of any Transferred Receivable included as an Eligible Receivable in the calculation of the Net Receivables Pool Balance on any Monthly Report, Daily Report or other report delivered by any Transaction Party to any Indemnified Party to satisfy the requirements of eligibility contained in the definition of "Eligible Receivable" as of the date of the information reported in such Monthly Report, Daily Report or other report;

(ii) any representation or warranty or statement made or deemed made by any Transaction Party (or any of their respective officers) under or in connection with this Agreement or any of the other Transaction Documents which shall have been incorrect in any respect when made;

(iii) the failure by any Transaction Party to comply with any applicable law, rule or regulation with respect to any Receivable or the related Contract; or the failure of any Receivable or the related Contract to conform to any such applicable law, rule or regulation;

(iv) the failure to vest in the Purchaser (a) absolute ownership of each Transferred Receivable and the Related Security and Collections in respect thereof, and (b) a first priority perfected security interest in all of the property described in Section 2.07, in each case free and clear of any Adverse Claim (other than any Adverse Claim arising solely as the result of any action taken by the Purchaser);

(v) the failure to have filed, or any delay in filing, financing statements or other similar instruments or documents under the UCC of any applicable jurisdiction or other applicable laws with respect to any Receivables and the Related Security and Collections in respect thereof, whether at the time of any Purchase or contribution or at any subsequent time;

(vi) any dispute, claim or defense (other than discharge in bankruptcy) of an Obligor to the payment of any Receivable (including, without limitation, a defense based on such Receivable or the related Contract not being a legal, valid and binding obligation of such Obligor enforceable against it in accordance with its terms), or any other claim resulting from the sale of the merchandise, goods or services related to such Receivable or the furnishing or failure to furnish such merchandise, goods or services or relating to collection activities with respect to such Receivable;

(vii) any failure of any Transaction Party to perform its duties or obligations in accordance with the provisions hereof and each other Transaction Document or to perform its duties or obligations under the Contracts or to timely and fully comply in all respects with the Seller's Credit and Collection Policy in regard to each Receivable and the related Contract;

(viii) any products liability, environmental or other claim arising out of or in connection with merchandise, goods or services which are the subject of any Contract issued by the Seller or any Contract related thereto;

(ix) the commingling of Collections of Transferred Receivables at any time with other funds;

(x) any investigation, litigation or proceeding (actual or threatened) related to this Agreement or any other Transaction Document or the use of proceeds of purchases or the ownership of Transferred Receivables or in respect of any Receivable or Related Security or Contract;

(xi) any failure of any Transaction Party to comply with its covenants contained in this Agreement or any other Transaction Document;

(xii) any setoff with respect to any Receivable;

(xiii) any claim brought by any Person other than an Indemnified Party arising from any activity by the Seller or any Affiliate of the Seller in servicing, administering or collecting any Receivable; or

(xiv) the failure by any Transaction Party to pay when due any taxes, including, without limitation, sales, excise or personal property taxes.

Notwithstanding anything to the contrary in this Agreement, solely for purposes of the Seller's indemnification obligations in this Article VIII, any representation, warranty or covenant qualified by the occurrence or non-occurrence of a Material Adverse Effect or similar concepts of materiality shall be deemed to be not so qualified.

#### ARTICLE IX. MISCELLANEOUS

SECTION 9.01. Amendments, Etc. No amendment or waiver of any provision of this Agreement or consent to any departure by the Seller therefrom shall be effective unless in a writing signed by the Purchaser and (so long as the Purchase Agreement is in effect) the Administrative Agent and the Required Managing Agents (and, in the case of any amendment, also signed by the Seller), and then such amendment, waiver or consent shall be effective only in the specific instance and for the specific purpose for which given. No failure on the part of the Purchaser to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof; nor shall any single or partial exercise of any right hereunder preclude any other or further exercise thereof or the exercise of any other right.

SECTION 9.02. Notices, Etc. All notices and other communications hereunder shall, unless otherwise stated herein, be in writing (which shall include facsimile communication) and be faxed or delivered, to each party hereto, at its address set forth under its name on the signature pages hereof or at such other address as shall be designated by such party in a written notice to the other parties hereto. Notices and communications by facsimile shall be effective when sent (and shall be followed by hard copy sent by regular mail), and notices and communications sent by other means shall be effective when received.

SECTION 9.03. Binding Effect; Assignability; Survival of Termination. (a) *This Agreement shall be binding upon and inure to the benefit of the Seller, the Purchaser and their respective successors and assigns (including any trustee in bankruptcy); provided, however,*

that the Seller may not assign its rights or obligations hereunder or any interest herein without the prior written consent of the Purchaser. The Purchaser may assign all or any part of its rights and obligations hereunder without the consent of the Seller. In connection with any sale or assignment by the Purchaser of all or a portion of the Transferred Receivables, the buyer or assignee, as the case may be, shall, to the extent of its purchase or assignment, have all rights of the Purchaser under this Agreement (as if such buyer or assignee, as the case may be, were the Purchaser hereunder) subject to the terms of the agreement between the Purchaser and such buyer or assignee, as the case may be.

(b) This Agreement shall create and constitute the continuing obligations of the parties hereto in accordance with its terms, and shall remain in full force and effect until such time, after the Termination Date, when all of the Transferred Receivables are either collected in full or become Defaulted Receivables; provided, however, that rights and remedies with respect to any breach of any representation and warranty made by the Seller pursuant to Article IV (including, without limitation, those representations and warranties set forth on Annex A) and the provisions of Article VIII and Sections 9.04, 9.05 and 9.06 shall be continuing and shall survive any termination of this Agreement.

SECTION 9.04. Costs, Expenses and Taxes. (a) In addition to the rights of indemnification granted to the Purchaser pursuant to Article VIII hereof, the Seller agrees to pay on demand all reasonable costs and expenses in connection with the preparation, execution and delivery of this Agreement and the other documents and agreements to be delivered hereunder, including, without limitation, the reasonable fees and out-of-pocket expenses of counsel for the Purchaser with respect thereto and with respect to advising the Purchaser as to its rights and remedies under this Agreement, and the Seller agrees to pay all costs and expenses, if any (including reasonable counsel fees and expenses), in connection with the enforcement of this Agreement and the other documents to be delivered hereunder.

(b) In addition, the Seller agrees to pay any and all stamp and other taxes and fees payable in connection with the execution, delivery, filing and recording of this Agreement or the other documents or agreements to be delivered hereunder, and the Seller agrees to save each Indemnified Party harmless from and against any liabilities with respect to or resulting from any delay in paying or omission to pay such taxes and fees.

SECTION 9.05. No Proceedings. (a) The Seller hereby agrees that it will not institute against the Purchaser any proceeding of the type referred to in Section 7.01(f) so long as there shall not have elapsed one year plus one day since the later of (i) the Termination Date and (ii) the date on which all of the Transferred Receivables are either collected in full or are written off in accordance with the applicable Credit and Collection Policy.

(b) The Seller and the Purchaser each hereby agrees that it will not institute against any Conduit Purchaser (under and as defined in the Purchase Agreement) any proceeding of the type referred to in Section 7.01(f) so long as there shall not have elapsed one year plus one day since the payment in full of all outstanding senior Debt of such Conduit Purchaser.

SECTION 9.06. Confidentiality. Each party hereto agrees to maintain the confidentiality of this Agreement in communications with third parties and otherwise; provided



that this Agreement may be disclosed to (i) any Person party to the Purchase Agreement, (ii) such party's legal counsel and auditors and the Purchaser's assignees, if they agree in each case to hold it confidential and (iii) to the extent required by applicable law or regulation or by any court, regulatory body or agency having jurisdiction over such party.

**SECTION 9.07. GOVERNING LAW. THIS AGREEMENT SHALL, IN ACCORDANCE WITH SECTION 5-1401 OF THE GENERAL OBLIGATIONS LAW OF THE STATE OF NEW YORK, BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF NEW YORK WITHOUT REGARD TO ANY CONFLICT OF LAWS PRINCIPLES THEREOF THAT WOULD CALL FOR THE APPLICATION OF THE LAWS OF ANY OTHER JURISDICTION, EXCEPT TO THE EXTENT THAT, PURSUANT TO THE UCC OF THE STATE OF NEW YORK, THE PERFECTION AND THE EFFECT OF PERFECTION OR NON-PERFECTION OF THE PURCHASER'S OWNERSHIP OF OR SECURITY INTEREST IN THE RECEIVABLES OR OTHER ASSETS ARE GOVERNED BY THE LAWS OF A JURISDICTION OTHER THAN THE STATE OF NEW YORK.**

**SECTION 9.08. Third Party Beneficiary.** Each of the parties hereto hereby acknowledges that the Purchaser may assign all or any portion of its rights under this Agreement and that such assignees may (except as otherwise agreed to by such assignees) further assign their rights under this Agreement, and the Seller hereby consents to any such assignments. All such assignees, including parties to the Purchase Agreement in the case of assignment to such parties, shall be third party beneficiaries of, and shall be entitled to enforce the Purchaser's rights and remedies under, this Agreement to the same extent as if they were parties thereto, subject to the terms of their agreement with the Purchaser.

**SECTION 9.09. Subordination.** (a) The Seller agrees that any indebtedness, obligation or claim it may from time to time hold or otherwise have (including, without limitation, any obligation or claim in respect of the Deferred Purchase Price) against the Purchaser or any assets or properties of the Purchaser, whether arising hereunder or otherwise existing, shall be subordinate in right of payment to the prior payment in full of all Senior Obligations; provided, however, that so long as no "Event of Termination" (as defined in the Purchase Agreement) has occurred and is continuing, Seller may accept payments of any such obligations. In addition, the Seller acknowledges the subordination provisions set forth in the promissory note evidencing the Deferred Purchase Price (the "Deferred Purchase Price Note"), the form of which is attached hereto as Exhibit B, and agrees to be bound thereby. The subordination provisions contained herein and in such promissory note are for the direct benefit of, and may be enforced by, each of the Persons to whom Senior Obligations are owed.

(b) Except as otherwise provided herein, the obligations and liabilities of the Seller under this Agreement and the other Transaction Documents (collectively, the "Seller Obligations") shall not be subject to deduction of any kind or type, except by payment in full of the amount thereof in accordance with the terms thereof. The Seller hereby waives any right it may now or at any time hereafter have to set-off against any Seller Obligation any obligation or liability from time to time owing by the Purchaser to the Seller except as expressly set forth herein.

SECTION 9.10. Execution in Counterparts. This Agreement may be executed in any number of counterparts, each of which when so executed shall be deemed to be an original and all of which when taken together shall constitute one and the same agreement.

SECTION 9.11. Integration. This Agreement and the other Transaction Documents executed by the parties hereto on the date hereof contain the final and complete integration of all prior expressions by the parties hereto with respect to the subject matter hereof and shall constitute the entire agreement among the parties hereto with respect to the subject matter hereof superseding all prior oral or written understandings. Any provisions of this Agreement which are prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

SECTION 9.12. Consent to Jurisdiction. (a) Each party hereto hereby irrevocably submits to the non-exclusive jurisdiction of any New York State or Federal court sitting in New York City in any action or proceeding arising out of or relating to this Agreement, and each party hereto hereby irrevocably agrees that all claims in respect of such action or proceeding may be heard and determined in such New York State court or, to the extent permitted by law, in such Federal court. The parties hereto hereby irrevocably waive, to the fullest extent they may effectively do so, the defense of an inconvenient forum to the maintenance of such action or proceeding. The parties hereto agree that a final judgment in any such action or proceeding shall be conclusive and may be enforced in other jurisdictions by suit on the judgment or in any other manner provided by law.

(b) Each of the Seller and the Purchaser consents to the service of any and all process in any such action or proceeding by the mailing of copies of such process to it at its address specified in Section 9.02. Nothing in this Section 9.12 shall affect the right of any other Transaction Party to serve legal process in any manner permitted by law.

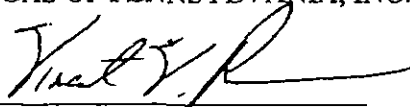
SECTION 9.13. WAIVER OF JURY TRIAL. EACH PARTY HERETO HEREBY WAIVES, TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, TRIAL BY JURY IN ANY JUDICIAL PROCEEDING INVOLVING, DIRECTLY OR INDIRECTLY, ANY MATTER (WHETHER SOUNDING IN TORT, CONTRACT OR OTHERWISE) IN ANY WAY ARISING OUT OF, RELATED TO , OR CONNECTED WITH THIS AGREEMENT OR ANY OTHER TRANSACTION DOCUMENT.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their respective officers thereunto duly authorized, as of the date first above written.

SELLER AND SERVICER:

COLUMBIA GAS OF PENNSYLVANIA, INC.

By: 

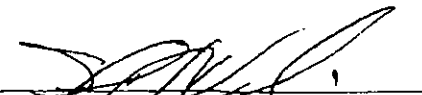
Name: Vincent V. Rea

Title: Assistant Treasurer

200 Civic Center Drive  
Columbus, Ohio 43215  
Attention: Assistant Treasurer  
Facsimile: (219) 647-6116

PURCHASER:

COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

By: 

Name: David J. Vajda

Title: Vice President, Treasurer and Chief Risk  
Officer

200 Civic Center Drive  
Columbus, Ohio 43215  
Attention: Assistant Treasurer  
Facsimile: (219) 647-6116

EXHIBIT A

LOCK-BOXES AND BLOCKED ACCOUNTS

Bank	Deposit Account and Related Lock-Box
U.S. Bank National Association	Account: 130110616229 Lock-Box: 742537 Address: PO Box 742537, Cincinnati, Ohio 45274-2537
JP Morgan Chase Bank, N.A.	4352476
PNC Bank, National Association	1010935277

EXHIBIT B

FORM OF DEFERRED PURCHASE PRICE NOTE

New York, New York  
March 15, 2010

FOR VALUE RECEIVED, COLUMBIA GAS OF PENNSYLVANIA RECEIVABLES CORPORATION, a Delaware corporation (the "Purchaser"), hereby promises to pay to Columbia Gas of Pennsylvania, Inc. (the "Seller") the principal amount of this Note, determined as described below, together with interest thereon at a rate per annum of 2.85% (or such other rate as Seller and Purchaser may from time to time agree to in writing), in each case in lawful money of the United States of America. Capitalized terms used herein but not defined herein shall have the meanings assigned to such terms in the Receivables Sale Agreement dated as of March 15, 2010 between the Seller and the Purchaser (such agreement, as it may from time to time be amended, restated or otherwise modified in accordance with its terms, the "Sale Agreement"). This Note is the note referred to in the definition of "Deferred Purchase Price" in the Sale Agreement.

The aggregate principal amount of this Note at any time shall be equal to the difference between (a) the sum of the aggregate principal amount of this Note on the date of the issuance hereof and each addition to the principal amount of this Note pursuant to the terms of Section 2.02 of the Sale Agreement minus (b) the aggregate amount of all payments made in respect of the principal amount of this Note, in each case, as recorded on the schedule annexed to and constituting a part of this Note, but failure to so record shall not affect the obligations of the Purchaser to the Seller.

The entire principal amount of this Note shall be due and payable one year and one day after the Termination Date or such later date as may be agreed in writing by the Seller and the Purchaser. The principal amount of this Note may, at the option of the Purchaser, be prepaid in whole at any time or in part from time to time. Interest on this Note shall be paid in arrears on each Settlement Date, at maturity and thereafter on demand. All payments hereunder shall be made by wire transfer of immediately available funds to such account of the Seller as the Seller may designate in writing.

Notwithstanding any other provisions contained in this Note, in no event shall the rate of interest payable by the Purchaser under this Note exceed the highest rate of interest permissible under applicable law.

The obligations of the Purchaser under this Deferred Purchase Price Note are subordinated in right of payment, to the prior payment in full of all Senior Obligations.

Notwithstanding any provision to the contrary in this Deferred Purchase Price Note or elsewhere, other than with respect to payments specifically permitted by Section 2.03(c) of the Sale Agreement, no demand for any payment may be made hereunder, no payment shall be due with respect hereto and the Seller shall have no claim for any payment hereunder prior to

the occurrence of the Termination Date and then only on the date, if ever, when all Senior Obligations shall have been paid in full.

In the event that, notwithstanding the foregoing provision limiting such payment, the Seller shall receive any payment or distribution on this Deferred Purchase Price Note which is not specifically permitted by Section 2.03(c) of the Sale Agreement, such payment shall be received and held in trust by the Seller for the benefit of the entities to whom the Senior Obligations are owed under the Purchase Agreement and shall be promptly paid over to such entities.

The Purchaser hereby waives diligence, presentment, demand, protest and notice of any kind whatsoever.

Neither this Note, nor any right of the Seller to receive payments hereunder, shall, without the prior written consent of the Purchaser and (so long as the Purchase Agreement remains in effect or any amounts remain outstanding thereunder) the Agent under the Purchase Agreement, be assigned, transferred, exchanged, pledged, hypothecated, participated or otherwise conveyed.

THIS NOTE SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF NEW YORK.

COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

By: \_\_\_\_\_

Name: David J. Vajda  
Title: Vice President, Treasurer and Chief  
Risk Officer



EXHIBIT C

TRADE NAMES AND FORMER NAMES

Trade Names

Columbia Gas

Former Names

None



## ANNEX A

### Additional Representations and Warranties of the Seller

1. This Agreement creates a valid and continuing security interest (as defined in the applicable UCC) in the Receivables, the Related Security and Collections with respect thereto and the Blocked Accounts and Lock-Boxes in favor of the Purchaser (and its assigns), which security interest is prior to all other Adverse Claims other than Permitted Liens, and is enforceable as such against the creditors of and purchasers from the Seller.
2. The Receivables constitute "accounts" within the meaning of the applicable UCC.
3. The Seller owns and has good title to the Receivables, the Related Security and Collections with respect thereto and the Blocked Accounts and Lock-Boxes, free and clear of any Adverse Claim, claim or encumbrance of any Person other than Permitted Liens.
4. The Seller has caused or will have caused, within ten (10) days, the filing of all appropriate financing statements in the proper filing office in the appropriate jurisdictions under applicable law in order to perfect the security interest in the Receivables, the Related Security and Collections with respect thereto (except with respect to Choice Marketer Receivables which are not Eligible Receivables, solely with respect to filings perfecting the transfer of such Receivables from the related Choice Marketer to the Seller) and the Blocked Accounts and Lock-Boxes granted to the Purchaser (and its assigns), hereunder.
5. Other than the security interest granted to the Purchaser (and its assigns) pursuant to this Agreement, the Seller has not pledged, assigned, sold, granted a security interest in, or otherwise conveyed any of the Receivables, the Related Security and Collections with respect thereto or the Blocked Accounts and Lock-Boxes. The Seller has not authorized the filing of and is not aware of any financing statements against the Seller that include a description of collateral covering the Receivables, the Related Security and Collections with respect thereto or the Blocked Accounts and Lock-Boxes other than any financing statement relating to the security interest granted to the Purchaser (and its assigns) hereunder or that has been terminated. The Seller is not aware of any judgment or tax lien filings against the Seller.

**Execution Version**

RECEIVABLES PURCHASE AGREEMENT

Dated as of March 15, 2010

among

COLUMBIA GAS OF PENNSYLVANIA RECEIVABLES CORPORATION,  
as the Seller,

THE ENTITIES PARTY HERETO FROM TIME TO TIME AS CONDUIT PURCHASERS,

THE ENTITIES PARTY HERETO FROM TIME TO TIME AS BANK PURCHASERS,

THE ENTITIES PARTY HERETO FROM TIME TO TIME AS MANAGING AGENTS,

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD., NEW YORK BRANCH,  
as the Administrative Agent,

and

COLUMBIA GAS OF PENNSYLVANIA, INC.,  
as the Servicer

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PA 808

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## RECEIVABLES PURCHASE AGREEMENT

Dated as of March 15, 2010

THIS RECEIVABLES PURCHASE AGREEMENT (this "Agreement") is entered into as of March 15, 2010 by and among COLUMBIA GAS OF PENNSYLVANIA RECEIVABLES CORPORATION, a Delaware corporation, as Seller, THE ENTITIES FROM TIME TO TIME PARTY HERETO AS CONDUIT PURCHASERS, THE ENTITIES FROM TIME TO TIME PARTY HERETO AS BANK PURCHASERS, THE ENTITIES FROM TIME TO TIME PARTY HERETO AS MANAGING AGENTS (each a "Managing Agent" and collectively, the "Managing Agents"), THE BANK OF TOKYO-MITSUBISHI UFJ, LTD., NEW YORK BRANCH ("BTMU"), as Administrative Agent, and COLUMBIA GAS OF PENNSYLVANIA, INC., a Pennsylvania corporation, as Servicer.

### PRELIMINARY STATEMENTS

The Seller has acquired, and may continue to acquire, Receivables from the Originator, either by purchase or by contribution to the capital of the Seller. The Seller is prepared to sell undivided fractional ownership interests (referred to herein as "Receivable Interests") in the Receivables.

Each Conduit Purchaser may, in its sole discretion, purchase such Receivable Interests, and each Bank Purchaser has agreed to purchase such Receivable Interests, in each case on the terms and conditions set forth herein.

Each Managing Agent has been requested and is willing to act as Managing Agent on behalf of the Conduit Purchasers and the Bank Purchasers in its Purchaser Group in accordance with the terms hereof.

Accordingly, the parties agree as follows:

### ARTICLE I

#### DEFINITIONS

SECTION 1.01 Certain Defined Terms. As used in this Agreement, the following terms shall have the following meanings (such meanings to be equally applicable to both the singular and plural forms of the terms defined):

"Accounting Based Consolidation Event" means the consolidation, for financial and/or regulatory accounting purposes, of all or any portion of the assets and liabilities of any Conduit Purchaser that are the subject of this Agreement or any other Transaction Document with all or any portion of the assets and liabilities of the Bank Purchaser or Managing Agent of such Conduit Lender's Purchaser Group or the Administrative Agent or any of their affiliates as the result of the existence of, or occurrence of any change in, accounting standards or the issuance of any pronouncement, interpretation or release (including, without limitation, the Financial Accounting Standards Board Interpretation No. 46(R) and Financial Accounting Standard No. 160), by any accounting body or any other body charged with the promulgation or

administration of accounting standards, including, without limitation, the Financial Accounting Standards Board, the International Accounting Standards Board, the American Institute of Certified Public Accountants, the Federal Reserve Board of Governors and the Securities and Exchange Commission, and shall occur as of the date that such consolidation (i) shall have occurred with respect to the financial statements of such Managing Agent, such Bank Purchaser or the Administrative Agent or any of their affiliates, as applicable, or (ii) shall have been required to have occurred, regardless of whether such financial statements were prepared as of such date.

“Adjusted Eurodollar Rate” means, with respect to any Eurodollar Tranche for any Settlement Period, an interest rate per annum (rounded upwards, if necessary, to the next 1/16 of 1%) equal to (a) the Eurodollar Rate for such Settlement Period multiplied by (b) a fraction equal to one divided by one minus the Eurodollar Rate Reserve Percentage.

“Administrative Agent” means The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch, in its capacity as contractual representative for the Conduit Purchasers and the Bank Purchasers hereunder, and any successor thereto in such capacity appointed pursuant to Article VIII.

“Adverse Claim” means a lien, security interest or other charge or encumbrance, or other right or claim in, of or on any asset or property of a Person in favor of another Person.

“Affected Person” has the meaning specified in Section 2.08.

“Affiliate” means, for any Person, any other Person which (i) is a Subsidiary of such Person or (ii) directly or indirectly, is in control of, is controlled by, or is under common control with such Person. For purposes of this definition, “control” means the power, directly or indirectly, to cause the direction of the management and policies of a Person, whether through ownership of voting securities, by contract or otherwise.

“Aggregate Capital” means, on any date of determination, the aggregate amount of Capital of all Receivable Interests outstanding on such date.

“Applicable Margin” means, on any date, a percentage rate per annum equal to 2.50%.

“Assignee Rate” means, for any Settlement Period for any Receivable Interest, an interest rate per annum equal to the sum of the Applicable Margin plus the Adjusted Eurodollar Rate for such Settlement Period; provided, however, that in case of:

(i) any Settlement Period on or prior to the first day of which any Managing Agent shall have notified the Administrative Agent that the introduction of or any change in, or in the interpretation of, any law or regulation makes it unlawful, or any central bank or other governmental authority asserts that it is unlawful, for any Purchaser in such Managing Agent’s Purchaser Group to fund such Receivable Interest at the Assignee Rate set forth above (and such Managing Agent shall not have subsequently notified the Administrative Agent that such circumstances no longer exist);

- (ii) any Settlement Period of less than one month;
- (iii) if a Eurodollar Unavailability Condition shall exist or if notice is insufficient for funding at the Adjusted Eurodollar Rate;
- (iv) for the first three (3) Business Days of any Settlement Period as to which the Administrative Agent receives notice from any Managing Agent, after 12:00 noon (New York City time) on the third (3<sup>rd</sup>) Business Day preceding the first day of a Settlement Period, that the related Receivable Interest will not be funded by the issuance of commercial paper by any Conduit Lender in such Managing Agent's Purchaser Group;
- (iv) any Settlement Period for a Receivable Interest the Capital of which allocated the Purchasers is less than \$500,000; or
- (v) any Settlement Period for which the Seller chooses the Base Rate as the Assignee Rate by written notice to the Administrative Agent;

the Assignee Rate for such Settlement Period for the affected Purchasers shall be an interest rate per annum equal to the Base Rate in effect from time to time during such Settlement Period; and provided, further, that if the purchase of such Receivable Interest has been funded by a Conduit Support Provider, such Receivable Interest shall be funded using the Eurodollar Rate, or, in the event a Eurodollar Unavailability Condition has occurred and is continuing, the Base Rate, in each case for such Conduit Support Provider set forth in the applicable Liquidity Asset Purchase Agreement; and provided further, that at all times following the occurrence and during the continuation of an Event of Termination, the Assignee Rate shall be an interest rate per annum equal to the Base Rate in effect from time to time plus 2.50%.

"Assignment and Acceptance" means an assignment and acceptance agreement entered into by a Managing Agent, a Bank Purchaser, an Eligible Assignee and the Administrative Agent, pursuant to which such Eligible Assignee may become a party to this Agreement, in substantially the form of Annex A hereto.

"Balanced Payment Plan" means a balanced or levelized payment plan of the Originator made available to an Obligor.

"Bank Purchaser" means, as to any Purchaser Group, each of the Persons listed on Schedule I hereto as a "Bank Purchaser" for such Purchaser Group, or in any Assignment and Acceptance or Joinder Agreement as a "Bank Purchaser" for the applicable Purchaser Group, together with its respective successors and permitted assigns.

"Base Rate" means, for any day, a rate per annum (rounded upwards, if necessary, to the next 1/16 of 1%) equal to the greatest of (a) the Prime Rate in effect on such day, (b) the Federal Funds Effective Rate in effect on such day plus 0.50% and (c) the Adjusted Eurodollar Rate for a one-month Settlement Period on such day (or if such day is not a Business Day, the immediately preceding Business Day) plus 2.50%; provided that, for the avoidance of doubt, the Adjusted Eurodollar Rate for any day shall be based on the rate appearing on the Reuters Screen LIBOR01 Page (or comparable replacement page) at approximately 11:00 a.m. London time on



such day. For purposes hereof, "Prime Rate" means the rate of interest per annum publicly announced from time to time by the Administrative Agent as its prime rate in effect at its principal office in New York City; each change in the Prime Rate shall be effective on the date such change is publicly announced as effective; and "Federal Funds Effective Rate" means, for any day, the weighted average (rounded upwards, if necessary, to the next 1/16 of 1%) of the rates on overnight Federal funds transactions with members of the Federal Reserve System arranged by Federal funds brokers, as published on the next succeeding Business Day by the Federal Reserve Bank of New York, or, if such rate is not so published for any day that is a Business Day, the average (rounded upwards, if necessary, to the next 1/16 of 1%) of the quotations for such day for such transactions received by the Administrative Agent from three Federal funds brokers of recognized standing selected by it. If for any reason the Administrative Agent shall have determined (which determination shall be conclusive absent manifest error) that it is unable to ascertain the Federal Funds Effective Rate for any reason, including the inability or failure of the Administrative Agent to obtain sufficient quotations in accordance with the terms thereof, the Base Rate shall be the Prime Rate until the circumstances giving rise to such inability no longer exist. Any change in the Base Rate due to a change in the Prime Rate, the Federal Funds Effective Rate or the Adjusted Eurodollar Rate shall be effective on the effective date of such change in the Prime Rate, the Federal Funds Effective Rate or the Adjusted Eurodollar Rate, respectively.

"Blocked Account" means an account maintained at a bank for the purpose of receiving Collections, with respect to which account a Blocked Account Agreement has been executed.

"Blocked Account Agreement" means an agreement, in substantially the form of Annex B (or in such other form as may be approved in writing by the Administrative Agent) duly executed by the Seller, the Originator, the Administrative Agent and a Blocked Account Bank.

"Blocked Account Bank" means any bank at which a Blocked Account is maintained.

"Broken Funding Costs" means for any Purchaser and any Receivable Interest which (i) is terminated or has its Capital reduced for any reason (x) on a Settlement Date, if the applicable Managing Agent shall have received less than three (3) Business Days' notice of such reduction or (y) on any day other than a Settlement Date, (ii) in the case of a Conduit Purchaser, assigns all or any portion of its Capital to a Conduit Support Provider prior to the Termination Date or, (iii) in the case of a Match Funded Conduit Purchaser, is terminated or has its Capital reduced for any reason prior to the date on which the related CP Tranche Period or Eurodollar Tranche Period, as applicable, was originally scheduled to end, an amount equal to the excess, if any, of (A) the Yield that would have accrued during the remainder of the Settlement Period (or, in the case of clause (iii) above, the CP Tranche Period or Eurodollar Tranche Period, as applicable) during which such reduction, assignment or termination occurs for commercial paper determined by the applicable Managing Agent to relate to such Capital, over (B) the sum of (x) to the extent all or a portion of such Capital is allocated to another Receivable Interest, the amount of Yield actually accrued during the remainder of such period on such Capital for the new Receivable Interest, and (y) to the extent such Capital is not allocated to another Receivable

Interest, the income, if any, actually received during the remainder of such period by such Purchaser from investing the portion of such Capital not so allocated. In the event that the amount referred to in clause (B) exceeds the amount referred to in clause (A), the relevant Purchaser or Purchasers agree to pay to the Seller the amount of such excess. For any Purchaser and any Receivable Interest which fails to become subject to a reduction on the day specified in any notice of reduction delivered by the Seller or Servicer, "Broken Funding Costs" means all increased losses, costs and expenses incurred by such Purchaser as a result of such failure. All Broken Funding Costs shall be due and payable hereunder upon presentation of a certificate of the applicable Purchaser to the Seller setting forth a calculation of such Broken Funding Costs in reasonable detail. Any such certificate shall be conclusive evidence of the amount of any such Broken Funding Costs, absent manifest error.

"BTMU" has the meaning specified in the preamble hereto.

"Business Day" means any day on which (i) banks are not authorized or required to close in New York City, New York and (ii) if this definition of "Business Day" is utilized in connection with the Eurodollar Rate, dealings are carried out in the London interbank market.

"Capital" means, with respect to any Receivable Interest, the original amount paid to the Seller for such Receivable Interest at the time of its purchase by a Purchaser pursuant to this Agreement, as such amount may be divided or combined in accordance with Section 2.07, in each case as reduced from time to time by Collections received by such Purchaser from distributions made pursuant to Section 2.04 on account of such Capital held by such Purchaser; provided that if such Capital shall have been reduced by any distribution and thereafter all or a portion of such distribution is rescinded or must otherwise be returned for any reason, such Capital shall be increased by the amount of such rescinded or returned distribution, as though it had not been received by such Purchaser.

"Choice Marketer" means a Person registered and in good standing as a marketer under the Originator's "Choice Service" program with the Pennsylvania Public Utility Commission under the laws of the State of Pennsylvania.

"Choice Marketer Purchase Agreement" means an accounts receivable purchase agreement between the Originator and a Choice Marketer in substantially the form of Annex I-1 (or such other form of agreement reasonably satisfactory to the Administrative Agent).

"Choice Marketer Receivable" means a Receivable for gas commodity which was purchased by the Originator from a Choice Marketer.

"Choice Marketer Security Agreement" means an acknowledgement and security agreement between the Originator and a Choice Marketer in substantially the form of Annex I-2 (or such other form of agreement reasonably satisfactory to the Administrative Agent).

"Collections" means, with respect to any Receivable, all cash collections and other cash proceeds of such Receivable, including, without limitation, all cash proceeds of Related Security with respect to such Receivable, and any collection of such Receivable deemed to have been received pursuant to Section 2.04(d), but excluding amounts received from any

Obligor under a Balanced Payment Plan to the extent constituting a prepayment for goods or services not yet provided to such Obligor.

“Columbia Gas of Pennsylvania” means Columbia Gas of Pennsylvania, Inc., a Pennsylvania corporation.

“Commitment” means, for each Bank Purchaser, the commitment of such Bank Purchaser to purchase Receivable Interests from Seller, in an amount not to exceed in the aggregate the amount set forth opposite such Bank Purchaser’s name under the Commitment column on Schedule I to this Agreement or for any Bank Purchaser party hereto pursuant to a Joinder Agreement or Assignment and Acceptance, the amount set forth therein as such Bank Purchaser’s Commitment, in each case, as such amount may be reduced (or terminated) pursuant to the terms of this Agreement. Any reduction (or termination) of the Program Limit pursuant to the terms of this Agreement below the amount of the aggregate Commitment of all Bank Purchasers shall reduce (or terminate) each Bank Purchaser’s Commitment ratably in accordance with their respective Commitments.

“Commitment Fee” has the meaning set forth in the Fee Letter.

“Concentration Limit” means, for any Obligor on any date, either (i) the highest Concentration Percentage set forth below based on the Short-Term Debt Ratings of such Obligor on such date; provided, that no Concentration Percentage may exceed 10.0% without the prior written consent of the Managing Agents and the Administrative Agent or (ii) such higher percentage (a “Special Concentration Percentage”), if any, as is otherwise agreed to by the Seller, the Managing Agents and the Administrative Agent and designated by the Administrative Agent in a writing delivered to the Seller, in each case multiplied by the aggregate Outstanding Balance of all Eligible Receivables on such date; provided, that in the case of an Obligor and its Affiliates, the Concentration Limit shall be calculated as if such Obligor and such Affiliates were a single Obligor; provided, further, that each applicable Managing Agent shall have received written confirmation from each of S&P and Moody’s that the ratings of the commercial paper notes issued by any Conduit Purchaser in its Purchaser Group would not, as a result of any Special Concentration Percentage, be reduced or withdrawn; and provided further, that any Managing Agent may reduce or cancel any Special Concentration Percentage with respect to any Obligor upon three (3) Business Days’ notice to the Seller.

<u>Short-Term Debt Ratings</u>	<u>Concentration Percentage</u>
At least A-1+ by S&P <u>and</u> at least P-1 by Moody’s	15.0%
At least A-1 by S&P <u>and</u> at least P-1 by Moody’s	10.0%
At least A-2 by S&P <u>and</u> at least P-2 by Moody’s	5.0%
At least A-3 by S&P <u>and</u> at least P-3 by Moody’s	3.0%

Any other Short-Term Debt Rating or Unrated by either S&P or Moody's	2.0%
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“Conduit Purchaser” means, as to any Purchaser Group, each of the Persons listed on Schedule I hereto as a “Conduit Purchaser” for such Purchaser Group, or in any Assignment and Acceptance or Joinder Agreement as a “Conduit Purchaser” for the applicable Purchaser Group, together with its respective successors and permitted assigns.

“Conduit Support Provider” means, any Person now or hereafter extending credit, or having a commitment to extend credit to or for the account of, or to make purchases from, any Conduit Purchaser or issuing a letter of credit, surety bond or other instrument to support any obligations arising under or in connection with such Conduit Purchaser’s securitization program.

“Consolidated Subsidiary” means at any date, any Subsidiary the accounts of which are consolidated with those of NiSource in its consolidated financial statements as of such date.

“Contract” means (x) each of the tariffs and (y) each “Base Contract for Sale and Purchase of Natural Gas,” in substantially the form published by the North American Energy Standards Board, Inc., and any related confirmations, in each case, pursuant to which the Originator shall provide natural gas, natural gas power or natural gas transport services or other energy products, merchandise, goods or services to customers from time to time and pursuant to which rates payable by such Customers are set, in one of the forms set forth in Annex C.

“CP Rate” means, with respect to any Conduit Purchaser:

(i) with respect to any Match Funded Conduit Purchaser and a CP Tranche, a rate of interest equal to the per annum rate (expressed as a percentage and converted (as necessary) to an annual yield equivalent rate calculated on the basis of a 360-day year) or, if more than one rate, the weighted average thereof, paid or payable by such Match Funded Conduit Purchaser from time to time as interest on or otherwise in respect of the commercial paper issued by such Match Funded Conduit Purchaser to fund such CP Tranche during the related CP Tranche Period plus the amount of any issuing and paying agent fees and any placement agent or commercial paper agent fees and commissions; and

(ii) with respect to any Pool Funded Conduit Purchaser on any day, the per annum rate equivalent to the “weighted average cost” (as defined below) related to its commercial paper outstanding on such day that is allocated, in whole or in part, to fund or maintain its Receivable Interests on such day; converted (as necessary) to an annual yield equivalent rate calculated on the basis of a 360-day year; provided, that to the extent that all or any portion of Capital of such Pool Funded Conduit Purchaser is funded by a specific issuance of such Pool Funded Conduit Purchaser’s commercial paper, the “CP Rate” shall equal the per annum rate equivalent to the “weighted average cost” applicable to such issuance on such day. As used in this definition, “weighted average cost” shall

consist of (x) the weighted average of actual interest (or discount) paid or payable to purchasers of such Pool Funded Conduit Purchaser's commercial paper, (y) the commissions of placement agents and dealers, and issuing and paying agent fees incurred with respect to such Pool Funded Conduit Purchaser's commercial paper, to the extent such commissions and fees are allocable, in whole or in part, to the funding of such Pool Funded Conduit Purchaser's Percentage of the Receivable Interest on such day and (z) borrowings to fund small or odd dollar amounts that are not easily accommodated in the commercial paper market and that are allocable, in whole or in part, to the funding of such Pool Funded Conduit Purchaser's Percentage of the Receivable Interest on such day.

"CP Tranche" means, with respect to a Match Funded Conduit Purchaser, a Tranche for which Yield is calculated by reference to the Investor Rate based on the CP Rate.

"CP Tranche Period" means, with respect to each Match Funded Conduit Purchaser and a CP Tranche, a period selected by the Managing Agent of such Purchaser's Purchaser Group. If such CP Tranche Period would end on a day which is not a Business Day, such CP Tranche Period shall end on the next succeeding Business Day.

"Credit and Collection Policy" means those receivables credit and collection policies and practices of the Originator in effect on the date of this Agreement and described in Annex D hereto, as modified in compliance with this Agreement.

"Customer Deposits" means any cash (including accrued interest thereon, if any) held by the Originator, Seller or Servicer for the account of an Obligor as security for, or for application to, the payment of the Receivables of such Obligor.

"Daily Report" means a report in substantially the form of, and containing the information described in, Annex E-2, duly completed and furnished by the Servicer to the Administrative Agent and each Managing Agent pursuant to Section 6.02(h).

"Debt" means, as to any Person, at any date, without duplication, (i) all obligations of such Person for borrowed money, (ii) all obligations of such Person evidenced by bonds, debentures, notes or other similar instruments, (iii) all obligations of such Person to pay the deferred purchase price of property or services, (iv) all obligations of such Person as lessee under capital leases, (v) all Debt of others secured by an Adverse Claim on any asset of such Person, whether or not such Debt is assumed by such Person, (vi) all Debt of others Guaranteed by such Person and (vii) all obligations of such Person in respect of unfunded vested benefits under plans covered by Title IV of ERISA.

"Debt Rating" means, for any Person, the rating by S&P or Moody's of such Person's long-term public senior unsecured non-credit-enhanced debt; provided, however, that in the case of NiSource, if such debt of NiSource is unrated by Moody's, such Moody's rating shall mean the rating by Moody's of the long-term public senior non-credit-enhanced debt of NiSource Finance Corporation (if then rated by Moody's).

"Default Ratio" means, as of any date, a ratio (expressed as a percentage) determined as of the last day of each calendar month by dividing (i) the sum, without duplication, of (a) the aggregate Outstanding Balance of all Receivables that remained unpaid at

least 91 days, but not greater than 120 days from their respective original due dates as of the most recently ended calendar month, plus (b) the aggregate Outstanding Balance of all Receivables that were (or should have been in accordance with the Credit and Collection Policy) written off during such calendar month by (ii) the aggregate Original Balance of all Receivables generated during the fourth calendar month prior to the most recently ended calendar month.

“Defaulted Receivable” means any Receivable, without duplication, (i) as to which any payment, or part thereof, remains unpaid for 120 or more days from the original invoice date thereof, (ii) with respect to which the related Obligor is subject to any event of the type described in Section 7.01(f) or (iii) which consistent with the Credit and Collection Policy, has been written off the Seller’s books as uncollectible.

“Defaulting Purchaser” means any Bank Purchaser that has failed to fund any purchase of Receivable Interest required to be funded by it hereunder within one (1) Business Day of the date required to be funded by it hereunder and such failure remains unremedied.

“Deferred Purchase Price” has the meaning specified in the Sale Agreement.

“Deposit Date” means each day on which any Collections are deposited in any of the Blocked Accounts or on which any Transaction Party shall receive Collections of Pool Receivables.

“Designated Obligor” means, at any time, any Obligor of any Receivable, unless the Administrative Agent has provided the Seller with five (5) Business Days’ prior notice that such Obligor shall not be considered a Designated Obligor.

“Diluted Receivable” means that portion of any Receivable which is either (a) reduced or canceled as a result of (i) any failure by any Transaction Party to provide any services or otherwise to perform under any related Contract, order or invoice, (ii) any change in the terms of, or cancellation of, a Contract or invoice or any cash discount, discount for quick payment or other adjustment by any Transaction Party which reduces the amount payable by the Obligor on the related Receivable, other than solely as a result of the insolvency, bankruptcy or lack of creditworthiness of the related Obligor, or (iii) any set-off by an Obligor in respect of any claim by such Obligor (whether such claim arises out of the same or a related transaction or an unrelated transaction), (b) subject to any specific offset, counterclaim or defense whatsoever (except the discharge in bankruptcy of the Obligor thereof) or (c) not collected due to the failure of any Sub-Agent to remit to the applicable Lock-Box or Blocked Account any Collections in respect of such Receivable.

“Dilution Horizon Ratio” means, as of any date a ratio (expressed as a percentage), computed as of the last day of each calendar month by dividing (i) the sum of the aggregate Original Balance of all Receivables generated during the two (2) most recently ended calendar months by (ii) the Net Receivables Pool Balance as of the last day of the most recently ended calendar month.

“Dilution Ratio” means the ratio (expressed as a percentage) computed as of the last day of each calendar month by dividing (i) (x) the aggregate Outstanding Balance of all Pool Receivables that became Diluted Receivables during such month less (y) the amount of the Over-

Collection Refunds issued in such calendar month, if any, by (ii) the aggregate Original Balance of all Pool Receivables generated during the second (2<sup>nd</sup>) calendar month immediately preceding such calendar month.

“Dilution Reserve Percentage” means, at any time, the product of (a) the sum of (x) the product of (i) the Stress Factor and (ii) the average of the Dilution Ratios calculated for the twelve calendar month period then most recently ended and (y) the Dilution Volatility Ratio and (b) the Dilution Horizon Ratio.

“Dilution Volatility Ratio” means, as of any date, a ratio (expressed as a percentage) equal to the product of (i) the highest of the Three-Month Dilution Ratios calculated for the twelve calendar month period then most recently ended minus the average of the Dilution Ratios calculated for the twelve calendar month period then most recently ended, and (ii) the ratio calculated by dividing the highest of the Three-Month Dilution Ratios calculated for the twelve calendar month period then most recently ended by the average of the Dilution Ratios calculated for the twelve calendar month period then most recently ended.

“Dollars” and “\$” each mean the lawful currency of the United States of America.

“Dynamic Loss Reserve Percentage” means, on any date, the product of (i) the Stress Factor, (ii) the Loss Horizon, and (iii) the highest Three-Month Default Ratio during the twelve calendar month period then most recently ended.

“Eligible Assignee” means, (i) each Managing Agent or any of its Affiliates, (ii) any Person managed by any Managing Agent or any of its Affiliates; provided that the Short-term Debt Rating from each of S&P and Moody’s for such Person is no worse than that of the applicable assignor, or (iii) any financial or other institution providing liquidity to any Conduit Purchaser pursuant to a Liquidity Asset Purchase Agreement.

“Eligible Receivable” means, at any time, a Receivable that satisfies all of the following criteria:

- (a) such Receivable arose from the sale of goods or the provision of services by the Originator or a Choice Marketer in the ordinary course of business;
- (b) such Receivable constitutes an “account” as defined in Article 9 of the UCC as in effect in the State of New York;
- (c) the Obligor of such Receivable (i) is a United States resident, (ii) is a Designated Obligor, and (iii) is not a NiSource Entity;
- (d) such Receivable is denominated and payable only in Dollars in the United States;
- (e) the sale or granting of a security interest in such Receivable does not contravene or conflict with any law, rule or regulation or require the consent or approval of, or notice to, the related Obligor or any other Person;

(f) such Receivable arises under a Contract that has been duly authorized and that, together with such Receivable, is in full force and effect and constitutes the legal, valid and binding obligation of the Obligor of such Receivable enforceable against such Obligor in accordance with its terms and is not subject to any dispute, offset, counterclaim or defense whatsoever (except the discharge in bankruptcy of such Obligor);

(g) such Receivable, together with the Contract related thereto, does not contravene in any material respect any laws, rules or regulations applicable thereto (including, without limitation, laws, rules and regulations relating to usury, truth in lending, fair credit billing, fair credit reporting, equal credit opportunity, fair debt collection practices and privacy) and no party to the Contract related thereto is in violation of any such law, rule or regulation in any material respect;

(h) such Receivable satisfies all applicable requirements of the Credit and Collection Policy in existence as of the origination thereof;

(i) either (i) the Contract related to the Receivable requires that the full payment of such Receivable be made within thirty (30) days of the original billing date therefor, or, (ii) if such Receivable arises under an Extended Payment Agreement, such agreement requires that the full payment of such Receivable be made within 180 days of the date of such agreement; provided, however, that the Outstanding Balance of such Receivable, when added to the aggregate Outstanding Balance of all Eligible Receivables arising under Extended Payment Agreements, may not exceed 5.0% of the aggregate Outstanding Balance of all Eligible Receivables;

(j) such Receivable is owned by the Seller free and clear of any Adverse Claim (except for Permitted Liens or as created in favor of the Administrative Agent and the Purchasers hereunder);

(k) such Receivable arises under a Contract, which (i) does not contain a provision that requires the Obligor thereunder to consent to the sale or assignment of the rights of the Seller or the Originator thereunder in the manner contemplated by the Transaction Documents and (ii) does not contain a confidentiality provision that would restrict the ability of the Administrative Agent, any Managing Agent or any Purchaser to exercise its rights under this Agreement, including, without limitation, their right to review invoices delivered pursuant to such Contract;

(l) such Receivable is not a Defaulted Receivable and the Obligor thereof is not the Obligor of Defaulted Receivables in an aggregate amount of 10.0% or more of the aggregate Outstanding Balance of all Receivables of such Obligor;

(m) such Receivable is not a Miscellaneous Receivable;



(n) the Obligor of such Receivable is not in bankruptcy, reorganization, insolvency or similar proceedings;

(o) such Receivable has not been extended, rewritten or otherwise modified from the original terms thereof except in accordance with the Credit and Collection Policy;

(p) the Originator has satisfied and fully performed all obligations on its part with respect to such Receivable required to be fulfilled by it, and no further action is required to be performed by any Person with respect thereto other than payment thereon by the applicable Obligor;

(q) such Receivable did not arise out of the sale at the wellhead or minehead of oil, gas or other minerals;

(r) if the Obligor with respect to such Receivable is a Governmental Authority, the Outstanding Balance of such Receivable, when added to the aggregate Outstanding Balance of all Receivables due from Governmental Authorities, would not exceed 10.0% of the aggregate Outstanding Balance of all Receivables;

(s) such Receivable did not arise from charging sales tax, value-added tax or other consumption or use tax;

(t) the Obligor of such Receivable has been instructed to remit payments in respect thereof to a Blocked Account or a Lock-Box; and

(u) if such Receivable is a Choice Marketer Receivable:

(i) such Receivable was purchased by the Originator, free and clear of all Adverse Claims created by or through the related Choice Marketer, pursuant to a Choice Marketer Purchase Agreement or a Revised Choice Marketer Purchase Agreement;

(ii) from and after the date that occurs sixty (60) days after the date hereof, if such Receivable was not purchased pursuant to a Revised Choice Marketer Purchase Agreement, the related Choice Marketer and the Originator are parties to a Choice Marketer Security Agreement; and

(iii) from and after the date that occurs sixty (60) days after the date hereof, an effective, first-priority UCC-1 financing statement has been filed identifying the related Choice Marketer, as debtor, and the Originator, as secured party, covering collateral which includes such Receivable;

provided, however, that any Managing Agent may, at any time prior to the date that occurs sixty (60) days after the date hereof, declare the Receivables of any Choice Marketer to not be "Eligible Receivables" upon three (3) Business Days' prior notice to the Seller.

“ERISA” means the Employee Retirement Income Security Act of 1974, as amended from time to time, and the regulations promulgated and rulings issued thereunder.

“ERISA Affiliate” means, with respect to any Person, any (i) corporation which is a member of the same controlled group of corporations (within the meaning of Section 414(b) of the IRC) as such Person; (ii) partnership or other trade or business (whether or not incorporated) under common control (within the meaning of Section 414(c) of the IRC) with such Person or (iii) member of the same affiliated service group (within the meaning of Section 414(m) of the IRC) as such Person, any corporation described in clause (i) above or any partnership or other trade or business described in clause (ii) above.

“Eurocurrency Liabilities” has the meaning assigned to that term in Regulation D of the Board of Governors of the Federal Reserve System, as in effect from time to time.

“Eurodollar Rate” means, with respect to each Purchaser and any Eurodollar Tranche Period, a rate per annum equal to the rate of interest determined on the basis of the rate for deposits in Dollars for a period equal to such Eurodollar Tranche Period commencing on the first day of such Eurodollar Tranche Period appearing on Reuters Screen LIBOR01 Page (or comparable replacement page) as of 11:00 A.M., London time, two (2) Business Days prior to the beginning of such Eurodollar Tranche Period. In the event that such rate does not appear on such page (or otherwise on the Reuters Monitor Money Rates Service), the “Eurodollar Rate” shall instead be the interest rate per annum (rounded upwards, if necessary, to the next 1/16 of 1%) equal to the average of the rates at which deposits in Dollars approximately equal in principal amount to the portion of such Eurodollar Tranche are offered by the principal London offices of the Reference Bank (or, if the Reference Bank does not at the time maintain a London office, the principal London office of any affiliate of the Reference Bank) for immediately available funds in the London interbank market at approximately 11:00 a.m., London time, two (2) Business Days prior to the commencement of such Eurodollar Tranche Period.

“Eurodollar Rate Reserve Percentage” means, for any Eurodollar Tranche Period, the reserve percentage applicable two (2) Business Days before the first day of such Settlement Period under regulations issued from time to time by the Board of Governors of the Federal Reserve System (or any successor) (or if more than one such percentage shall be applicable, the daily average of such percentages for those days in such Eurodollar Tranche Period during which any such percentage shall be so applicable) for determining the maximum reserve requirement (including, without limitation, any emergency, supplemental or other marginal reserve requirement) with respect to liabilities or assets consisting of or including Eurocurrency Liabilities (or with respect to any other category of liabilities that includes deposits by reference to which the interest rate on Eurocurrency Liabilities is determined) having a term equal to such Settlement Period.

“Eurodollar Tranche” means a Tranche as to which Yield is calculated at the Assignee Rate or the Investor Rate based on the Adjusted Eurodollar Rate.

“Eurodollar Tranche Period” means, with respect to any Conduit Purchaser, Conduit Support Provider or Bank Purchaser, as applicable, and a Eurodollar Tranche, a period of one, two, three or six months, as selected by the Seller prior to an Event of Termination,

commencing on the first day of the applicable Settlement Period (or if such day is not a Business Day, on the immediately succeeding Business Day). If such Eurodollar Tranche Period would end on a day which is not a Business Day, such Eurodollar Tranche Period shall end on the next succeeding Business Day, unless such extension would cause the last day of such Eurodollar Tranche Period to occur in the next following calendar month, in which event the last day of such Eurodollar Tranche Period shall occur on the next preceding Business Day.

“Eurodollar Unavailability Condition” means, at any time and with respect to any Purchaser, that any one or more of the following conditions or events exists or has occurred and is continuing: (i) the Eurodollar Rate cannot be determined for any reason, including the unavailability of rate bids or the general unavailability of the London interbank market for Dollar borrowings or (ii) it shall become unlawful for any Purchaser to obtain funds in the London interbank market, or (ii) the related Managing Agent advises the Seller that the Eurodollar Rate will not adequately and fairly reflect the cost to such Purchaser based on the Eurodollar Rate.

“Event of Termination” has the meaning specified in Section 7.01.

“Excess Commitment Fee” has the meaning set forth in the Fee Letter.

“Excess Customer Deposit Amount” means, at any time, the amount by which (a) the aggregate Customer Deposits at such time exceeds (b) the product of (i) Excess Customer Deposit Percentage at such time and (ii) the Net Receivables Pool Balance at such time (before deducting such Excess Customer Deposit Amount).

“Excess Customer Deposit Percentage” means (i) 15% at any time that the Debt Ratings of NiSource are at least BBB- by S&P or at least Baa3 by Moody’s and (ii) 0% at all other times; provided, however, that if the Debt Ratings of NiSource are either (a) unrated or less than BB+ by S&P or (b) unrated or less than Ba1 by Moody’s, the “Excess Customer Deposit Percentage” means 0%.

“Extended Payment Agreement” means an agreement identified by the Servicer pursuant to the Credit and Collection Policy as a “Basic Extended Payment Agreement”, an “Equal Extended Payment Agreement”, a “Generic Payment Plan” or a “Budget Plus Payment Plan”.

“Facility Fee” has the meaning set forth in the Fee Letter.

“Federal Funds Effective Rate” has the meaning specified in the definition of Base Rate.

“Fee Letter” means that certain Fee Letter dated as of March 15, 2010, among the Seller, the Managing Agents and the Administrative Agent, and each other letter agreement between the Seller and any other party hereto purporting to be a “Fee Letter” for purposes hereof, each as amended, restated, supplemented or otherwise modified from time to time.

“Fees” means each of the Facility Fee, Commitment Fee and Excess Commitment Fee.

“Financial Officer” of any Person means, the chief financial officer, principal accounting officer, treasurer or assistant treasurer of such Person.

“Governmental Authority” means any nation or government, any state or other political subdivision thereof, and any agency, department or other entity exercising executive, legislative, judicial, regulatory or administrative functions of or pertaining to government.

“Group Purchase Limit” means, for each Purchaser Group, the sum of the Commitments of the Bank Purchasers in such Purchaser Group.

“Guarantee” means, as to any Person, any obligation, contingent or otherwise, of such Person directly or indirectly guaranteeing any Debt or other obligation of any other Person and, without limiting the generality of the foregoing, any obligation, direct or indirect, contingent or otherwise, of such Person (i) to purchase or pay (or advance or supply funds for the purchase or payment of) such Debt or other obligation (whether arising by virtue of partnership arrangements, by agreement to keep-well, to purchase assets, goods, securities or services, to take-or-pay, or to maintain financial statement conditions or otherwise) or (ii) entered into for the purpose of assuring in any other manner the obligee of such Debt or other obligation of the payment thereof or to protect such obligee against loss in respect thereof (in whole or in part), provided that the term “Guarantee” shall not include endorsements for collection or deposit in the ordinary course of business. The term “Guarantee” used as a verb has a corresponding meaning.

“Incipient Event of Termination” means an event that but for the giving of notice or the lapse of time, or both, would constitute an Event of Termination.

“Indemnified Amounts” has the meaning specified in Section 9.01.

“Indemnified Party” has the meaning specified in Section 9.01.

“Investor Rate” means, for any Settlement Period for any Receivable Interest held by any Conduit Purchaser: (a) to the extent such Conduit Purchaser funds such Receivable Interest for such Settlement Period by issuing commercial paper, the CP Rate; and (b) to the extent such Conduit Purchaser funds such Receivable Interest for such Settlement Period other than by issuing commercial paper, a rate equal to the Assignee Rate; provided, that at all times following the occurrence and during the continuation of an Event of Termination, the Investor Rate shall be an interest rate per annum equal to the Base Rate in effect from time to time plus 2.50%.

“Involuntary Bankruptcy Event” means the occurrence of an event that, but for the giving of notice or the lapse of time, or both, would constitute an Event of Termination of the type described in Section 7.01(f).

“IRC” means the Internal Revenue Code of 1986, as amended from time to time, and any successor statute.

“Joinder Agreement” means a joinder agreement, substantially in the form of Annex H attached hereto, pursuant to which a new Purchaser Group becomes party to this Agreement.

“Liquidation Day” means, for any Receivable Interest, (i) each day during a Settlement Period for such Receivable Interest on which the conditions set forth in Section 3.02 are not satisfied (and such failure of conditions is not waived by the Administrative Agent and the Required Managing Agents), and (ii) each day which occurs on or after the Termination Date.

“Liquidation Period” means the period commencing on the Termination Date and ending on the date on which no Capital of or Yield on any Receivable Interest shall be outstanding and all other Seller Obligations shall be paid in full.

“Liquidity Asset Purchase Agreement” means any secondary market agreement, liquidity asset purchase agreement or other liquidity agreement entered into by any Bank Purchaser for the benefit of any Conduit Purchaser, to the extent relating to the sale or transfer of interests in, or other financing of, Receivable Interests.

“Lock-Box” means each locked post office box to which Obligor remit Collections.

“Lock-Box Event” means (i) the withdrawal of NiSource’s Debt Rating by either S&P or Moody’s, or (ii) the downgrade of NiSource’s Debt Rating below (x) BBB- by S&P or (y) Baa3 by Moody’s.

“Loss Horizon Ratio” means, as of any date, a ratio computed as of the last day of each calendar month by dividing (i) the aggregate Original Balance of all Receivables created or acquired by the Originator during the four most recently ended calendar months by (ii) Net Receivables Pool Balance as of the last day of the most recently ended calendar month.

“Loss-to-Liquidation Ratio” means a ratio (expressed as a percentage) computed as of the last day of each calendar month by dividing (i) the aggregate Outstanding Balance of all Pool Receivables that were written off during such calendar month by (ii) the aggregate amount of Collections received during such calendar month.

“Loss Reserve Percentage” means, on any date, the greater of (i) the Dynamic Loss Reserve Percentage, and (ii) 10.0%.

“Managing Agent” means, as to any Purchaser Group, each of the Persons listed on Schedule I hereto as a “Managing Agent” for such Purchaser Group, or in any Assignment and Acceptance or Joinder Agreement as a “Managing Agent” for the applicable Purchaser Group, together with its respective successors and permitted assigns

“Match Funded Conduit Purchaser” means any Conduit Purchaser that, on or after the date hereof, notifies the Seller, the Servicer and the Administrative Agent in writing that it is funding its Capital (or a portion thereof) with commercial paper issued by it, or for its benefit, in specified CP Tranches selected by its Managing Agent, and that, in each case, has not

subsequently notified the Seller, the Servicer and the Administrative Agent in writing that it will no longer be funding its Capital through specific CP Tranches (at which time such Conduit Purchaser shall be a Pool Funded Conduit Purchaser).

“Material Adverse Effect” means a material adverse effect on (i) the ability of any Transaction Party to perform its obligations under any Transaction Document, (ii) the legality, validity or enforceability of this Agreement or any other Transaction Document, (iii) any Purchaser’s, any Managing Agent’s or the Administrative Agent’s interest in the Receivables generally or in any material portion of the Receivables, the Related Security or the Collections with respect thereto, or (iv) the collectibility of the Receivables generally or of any material portion of the Receivables.

“Miscellaneous Receivable” means a Receivable of the type listed on Annex J or of such other type as provided in a written notice from the Seller to the Administrative Agent.

“Monthly Report” means a report in substantially the form of, and containing the information described in, Annex E-1, and such additional information as the Administrative Agent or any Managing Agent may reasonably request from time to time, duly completed and furnished by the Servicer to the Administrative Agent and each Managing Agent pursuant to Section 6.02(g).

“Moody’s” means Moody’s Investors Service, Inc.

“Net Receivables Pool Balance” means, at any time, the aggregate Outstanding Balance of Pool Receivables that are Eligible Receivables reduced by the sum, without duplication, of (i) the aggregate amount by which the Outstanding Balance of Eligible Receivables of each Obligor (treating each Obligor and its Affiliates as if they were a single Obligor) exceeds the Concentration Limit for such Obligor and (ii) the Excess Customer Deposit Amount at such time.

“NiSource” means NiSource Inc., a Delaware corporation.

“NiSource Change of Control” means (a) any “person” or “group” within the meaning of Sections 13(d) and 14(d)(2) of the Securities Exchange Act of 1934, as amended, shall become the “beneficial owner” (as defined in Rule 13d-3 under the Securities Exchange Act of 1934, as amended) of more than 50% of the then outstanding voting Capital Stock of NiSource, (b) Continuing Directors shall cease to constitute at least a majority of the directors constituting the board of directors of NiSource, (c) a consolidation or merger of NiSource shall occur after which the holders of the outstanding voting Capital Stock of NiSource immediately prior thereto hold less than 50% of the outstanding voting Capital Stock of the surviving entity; (d) more than 50% of the outstanding voting Capital Stock of NiSource shall be transferred to an entity of which NiSource owns less than 50% of the outstanding voting Capital Stock; (e) there shall occur a sale of all or substantially all of the assets of NiSource; or (f) Columbia Gas of Pennsylvania shall cease to be a Wholly-Owned Subsidiary of NiSource.

For purposes of the definition of “NiSource Change of Control” the following capitalized terms shall have the following meanings: (l) “Capital Stock” means any and all shares, interests, participations or other equivalents (however designated) of capital stock of a corporation, any

and all equivalent ownership interests in a Person other than a corporation (including, but not limited to, all common stock and preferred stock and partnership, membership and joint venture interests in a Person), and any and all warrants, rights or options to purchase any of the foregoing; (II) "Continuing Directors" means (a) all members of the board of directors of NiSource who have held office continually since the date hereof, and (b) all members of the board of directors of NiSource who were elected as directors after the date hereof and whose nomination for election was approved by a vote of at least 50% of the Continuing Directors; and (III) "Wholly-Owned Subsidiary" means, with respect to any Person, any corporation or other entity of which all of the outstanding shares of stock or other ownership interests in which, other than directors' qualifying shares (or the equivalent thereof), are at the time directly or indirectly owned or controlled by such Person or one or more of the Subsidiaries of such Person.

"NiSource Entity" means, individually, and "NiSource Entities" means, collectively, NiSource and each of its Affiliates.

"Non-Defaulted Receivable" means any Receivable that is not a Defaulted Receivable.

"Obligor" means a Person obligated to make payments pursuant to a Contract in respect of a Receivable.

"Original Balance" means, with respect to any Receivable, the Outstanding Balance of such Receivable on the date it was generated or acquired by the Originator.

"Origination Date" means (i) the date of this Agreement, with respect to Receivables existing on such date and (ii) the date on which such Receivable is created or acquired, with respect to each other Receivable.

"Originator" means Columbia Gas of Pennsylvania.

"Other Companies" means, collectively, the Originator and all of its Subsidiaries and Affiliates except the Seller.

"Other Taxes" has the meaning specified in Section 2.09(b).

"Outstanding Balance" means, for any Receivable, the unpaid principal amount thereof, it being acknowledged and agreed that the current amount invoiced to an Obligor may not reflect the Outstanding Balance of the Receivable from such Obligor because (a) such invoiced amount may not cover all of the goods or services provided to such Obligor, and (b) in the case of an Obligor under a Balanced Payment Plan, such invoiced amount may constitute, in whole or in part, a bill for goods or services not yet provided by the Originator.

"Over-Collection Refunds" means the refunds issued to Obligor in the months of November and December of 2009 in respect of the over-collection in prior months from such Obligor of payments with respect to gas commodity, up to an aggregate amount for both such months not to exceed \$69,000,000.

“Percent of Income Plan” means a payment plan (such as “CAP”) approved by the Pennsylvania Public Utility Commission under which low income utility customers pay a percentage of their income toward their utility bills.

“Percentage” means, with respect to any Bank Purchaser in any Purchaser Group, a percentage equal to the Commitment of such Bank Purchaser divided by the aggregate Commitments of all Bank Purchasers in such Purchaser Group; provided, however, that from and after the date of termination of the Commitments, “Percentage” shall be based on the Commitments of such Bank Purchasers immediately prior to such termination.

“Performance Guaranty” means that certain Performance Undertaking dated as of March 15, 2010, executed by NiSource in favor of the Administrative Agent, for the benefit of the Administrative Agent, the Managing Agents and the Purchasers, as amended, restated, supplemented or otherwise modified from time to time.

“Permitted Lien” means any lien (a) for taxes, assessments and governmental charges or levies that in each case are either (i) not yet due or (ii) being contested in good faith and by appropriate proceedings and for which adequate reserves determined in accordance with generally accepted accounting principles have been established and compliance with the obligation that is the subject of such contest is effectively stayed during such challenge, (b) of a collecting bank in the ordinary course of processing items for collection and (c) solely in the case of Choice Marketer Receivables which are not Eligible Receivables, liens on such Choice Marketer Receivables created by or through the related Choice Marketer.

“Person” means an individual, partnership, corporation (including a business trust), limited liability company, joint stock company, trust, unincorporated association, joint venture or other entity, or a government or any political subdivision or agency thereof.

“Pool Funded Conduit Purchaser” means each Conduit Purchaser that is not a Match Funded Conduit Purchaser.

“Pool Receivable” means any Receivable which has been acquired by the Seller from the Originator pursuant to the Sale Agreement.

“Portfolio Turnover” means, for any calendar month, a number of days obtained by multiplying (i) a fraction, the numerator of which is equal to the aggregate Outstanding Balance of all Pool Receivables as of the last day of such calendar month and the denominator of which is equal to the aggregate amount of Collections of Pool Receivables received during such month, times (ii) 30.

“Prime Rate” has the meaning specified in the definition of Base Rate.

“Pro Rata Share” means, for each Purchaser Group, a percentage equal to (i) the aggregate Commitments of the Bank Purchasers in such Purchaser Group, divided by (ii) the Program Limit, adjusted as necessary to give effect to the application of the terms of Article XI; provided, however, that from and after the termination of the Commitments, “Pro Rata Share” for each Purchaser Group shall mean a percentage equal to (x) the Capital of all Purchasers in such Purchaser Group divided by (y) Aggregate Capital.



“Program Limit” means, at any time, (x) during the months of December, January, February, March, April and May, \$75,000,000, and (y) during the months of June, July, August, September, October and November \$20,000,000. References to the unused portion of the Program Limit shall mean, at any time, the Program Limit (as then reduced pursuant to Section 2.01(b)), minus the aggregate outstanding Capital of all Receivable Interests under this Agreement.

“Purchase Notice” means a notice delivered by the Seller to each Managing Agent in substantially the form of Annex G hereto.

“Purchaser Group” means a group composed of a Managing Agent, the related Conduit Purchasers (if any) and the related Bank Purchasers.

“Purchasers” means, collectively, the Conduit Purchasers and the Bank Purchasers.

“Receivable” means the indebtedness and other obligations of any Obligor to pay for natural gas, natural gas power or natural gas transport service or other energy products, merchandise, goods or services provided by (i) the Originator under a Contract or (ii) a Choice Marketer under the Originator’s “Choice Service” program, in each case, whether billed or unbilled, including the right to payment of any interest or finance charges, late payment charges, delinquency charges, extension or collection fees and all other obligations of such Obligor with respect thereto, and including 100% of the amount invoiced to any Obligor after the Termination Date if any portion of the goods or services covered by such invoice were provided on or prior to the Termination Date; provided, however, that any Receivable repurchased by the Originator pursuant to Section 2.04 of the Sale Agreement shall thereafter cease to be considered a Receivable. The term “Receivable” shall not include any indebtedness or other obligation of any Person created under a Percent of Income Plan.

“Receivable Interest” means, at any time, an undivided percentage ownership interest in (i) all then outstanding Pool Receivables arising prior to the time of the most recent computation or recomputation of such undivided percentage interest pursuant to Section 2.03, (ii) all Related Security with respect to such Pool Receivables, and (iii) all Collections with respect to, and other proceeds of, such Pool Receivables. Such undivided percentage interest shall be computed at the times and in the manner specified in Section 2.03 as:

$$\frac{C}{\text{NRPB} - \text{TR}}$$

where:

- C = the Capital of such Receivable Interest at the time of computation
- TR = the Total Reserves at the time of computation
- NRPB = the Net Receivables Pool Balance at the time of computation

Each Receivable Interest shall be determined from time to time pursuant to the provisions of Section 2.03. Notwithstanding the foregoing, during the Liquidation Period, (i) the sum of all Receivable Interests shall be equal to 100% and (ii) each Receivable Interest shall be calculated as the percentage equivalent of a fraction, the numerator of which is the Capital of such Receivable Interest, and the denominator of which is equal to the aggregate Capital of all Receivable Interests.

"Reference Bank" means BTMU, its successors and/or assigns.

"Related Security" means with respect to any Receivable:

(i) all of the Seller's interest in any merchandise or goods (including returned merchandise or goods), if any, relating to any sale giving rise to such Receivable;

(ii) all security interests or liens and property subject thereto from time to time purporting to secure payment of such Receivable, whether pursuant to the Contract related to such Receivable or otherwise, together with all financing statements authorized by an Obligor describing any collateral securing such Receivable;

(iii) all guaranties, insurance and other agreements or arrangements of whatever character from time to time supporting or securing payment of such Receivable whether pursuant to the Contract related to such Receivable or otherwise;

(iv) all other books, records and other information (including, without limitation, computer programs, tapes, discs, punch cards, data processing software and related property and rights) relating to such Receivable and the related Obligor;

(v) all of the Seller's right, title and interest in and to all invoices or other agreements or documents that evidence, secure or otherwise relate to such Receivable;

(vi) all of the Seller's right, title and interest in, to and under the Sale Agreement; and

(vii) with respect to each Choice Marketer Receivable, all of the Seller's right, title and interest in, to and under (i) the related Choice Marketer Purchase Agreement and the related Choice Marketer Security Agreement or (ii) the related Revised Choice Marketer Purchase Agreement, as the case may be.

"Required Managing Agents" means the Managing Agents of the Purchaser Groups which include Bank Purchasers with Commitments equal to or in excess of 66-2/3% of the aggregate of all Commitments.

“Retail Service Payments” means amounts paid by Obligor in respect of retail services performed by Persons other than the Originator but which are billed on invoices generated by the Originator.

“Revised Choice Marketer Purchase Agreement” means an accounts receivable purchase agreement between the Originator and a Choice Marketer in substantially the form of Annex 1-3 (or such other form of agreement reasonably satisfactory to the Administrative Agent).

“Revolving Period” means the period beginning on the date of the initial purchase hereunder and terminating at the close of business on the Business Day immediately preceding the Termination Date.

“S&P” means Standard & Poor’s, a division of The McGraw-Hill Companies, Inc.

“Sale Agreement” means the Receivables Sale Agreement of even date herewith between the Seller and the Originator, as amended, restated, supplemented or otherwise modified from time to time in accordance with the terms hereof and thereof.

“Scheduled Commitment Termination Date” means March 14, 2011, as such date may be extended in accordance with Section 11.02.

“SEC” means the Securities and Exchange Commission.

“Seller” has the meaning specified in the preamble.

“Seller Obligations” means all present and future indebtedness and other liabilities and obligations (howsoever created, arising or evidenced, whether direct or indirect, absolute or contingent, or due or to become due) of the Seller to any Purchaser, the Administrative Agent, any Managing Agent and/or any other Person, arising under or in connection with this Agreement or any other Transaction Document or the transactions contemplated hereby or thereby, and shall include, without limitation, all Capital, Yield, Fees and Servicer Fees, Broken Funding Costs and all other amounts due or to become due under the Transaction Documents (whether in respect of fees, expenses, indemnifications or otherwise), including, without limitation, interest, fees and other obligations that accrue after the commencement of any bankruptcy, insolvency or similar proceeding with respect to any Transaction Party (in each case whether or not allowed as a claim in such proceeding).

“Seller’s Account” means account number 1028877589 of the Seller maintained at the office of PNC Bank, National Association, ABA # 043000096, or such other account as the Seller shall designate in writing to the Administrative Agent and the Managing Agents from time to time.

“Servicer” means at any time the Person then authorized pursuant to Section 6.01 to administer and collect Receivables.

“Servicer Default” means the occurrence of either of the following events: (i) an Involuntary Bankruptcy Event or (ii) an Event of Termination.

“Servicer Fee” has the meaning specified in Section 2.05.

“Servicer Fee Rate” means the rate per annum determined in accordance with Section 2.05.

“Settlement Date” means, for any Receivable Interest, (i) the nineteenth (19<sup>th</sup>) day of each calendar month (or if such day is not a Business Day, the next succeeding Business Day), and (ii) each other day specified by the Administrative Agent from time to time.

“Settlement Period” means, with respect to any Settlement Date for any Receivable Interest, the calendar month ending immediately prior to such Settlement Date; provided, however, that in the case of the initial Settlement Period for any Receivable Interest, such Settlement Period shall commence on the day of the purchase of such Receivable Interest and end on the last day of the calendar month in which such purchase occurs.

“Short-Term Debt Rating” means, for any Person, the rating by S&P or Moody’s of such Person’s short-term public senior unsecured non-credit-enhanced debt.

“Stress Factor” means 2.25.

“Sub-Agent” means any Person acting as the agent of any Transaction Party for the purpose of accepting Collections from Obligors (e.g., Western Union), excluding however, agents engaged solely for the purpose of collecting past-due accounts.

“Subsidiary” means, with respect to any Person, any corporation or other entity of which securities having ordinary voting power to elect a majority of the board of directors or other persons performing similar functions are at the time directly or indirectly owned by such Person, or one or more Subsidiaries, or by such Person and one or more Subsidiaries.

“Tangible Net Worth” means at any time with respect to the Seller, the shareholders equity of the Seller.

“Taxes” has the meaning specified in Section 2.09(a).

“Termination Date” means the earliest of (a) the Scheduled Commitment Termination Date, (b) the date determined pursuant to Section 7.01, and (c) the date the Program Limit reduces to zero pursuant to Section 2.01(b).

“Three-Month Default Ratio” means, as of the last day of any calendar month, the average of the Default Ratios for such month and the two (2) immediately preceding calendar months.

“Three-Month Dilution Ratio” means, as of the last day of any calendar month, the average of the Dilution Ratios for such month and the two (2) immediately preceding calendar months.

“Three-Month Loss-to-Liquidation Ratio” means, as of the last day of any calendar month, the average of the Loss-to-Liquidation Ratios for such month and the two (2) immediately preceding calendar months.

“Total Reserves” means an amount equal to:

$$(YR\% + LR\% + DR\%) \times NRPB$$

where:

YR%	=	the Yield Reserve Percentage at the time of computation
LR%	=	the Loss Reserve Percentage at the time of computation
DR%	=	the Dilution Reserve Percentage at the time of computation
NRPB	=	the Net Receivables Pool Balance at the time of computation

“Tranche” means the portion of the Capital allocated to the purchase of a Receivable Interest by a Conduit Purchaser, including a purchase funded by the issuance of commercial paper notes by such Conduit Purchaser, or by a Bank Purchaser.

“Transaction Documents” means this Agreement, the Sale Agreement, the Fee Letter, the Performance Guaranty, the Blocked Account Agreements, the Existing Facility Pay-off Letter, each Monthly Report, each Daily Report, the certificate or articles of incorporation and by-laws of the Seller and all amendments, waivers and other agreements executed and delivered pursuant hereto or thereto to which a Transaction Party is a party.

“Transaction Party” means any of the Seller, the Originator, NiSource or the Servicer.

“UCC” means the Uniform Commercial Code as from time to time in effect in the specified jurisdiction.

“Yield” means the aggregate amount for the Conduit Purchasers and the Bank Purchasers of the following:

- (i) for each Receivable Interest held by a Conduit Purchaser for any Settlement Period:

$$(IR \times C \times ED) / 360 + BFC$$

- (ii) for each Receivable Interest held by a Bank Purchasers for any Settlement Period:

$$(AR \times C \times ED) / 360 + BFC$$

where:

AR	=	the Assignee Rate for such <i>Receivable Interest</i> for such <i>Settlement Period</i>
IR	=	the Investor Rate for such <i>Receivable Interest</i> for such <i>Settlement Period</i>
C	=	the Capital of such <i>Receivable Interest</i> during such <i>Settlement Period</i>
ED	=	the actual number of days elapsed during such <i>Settlement Period</i>
BFC	=	the Broken Funding Costs, if any, for such <i>Receivable Interest</i> for such <i>Settlement Period</i>

provided, that no provision of this Agreement shall require the payment or permit the collection of Yield in excess of the maximum permitted by applicable law; and provided further that Yield for any *Receivable Interest* shall not be considered paid by any distribution to the extent that at any time all or a portion of such distribution is rescinded or must otherwise be returned for any reason.

"Yield Reserve Percentage" means, on any date, a percentage equal to

$$(BR + 2.50\% + SFR) / 360 \times 1.5 \times PT$$

where:

BR	=	the Base Rate in effect on such date, expressed as a rate per annum
SFR	=	the Servicer Fee Rate in effect on such date, expressed as a rate per annum
PT	=	the Portfolio Turnover, expressed as a number of days, <i>calculated as of the end of calendar month most recently ended</i>

SECTION 1.02 Other Terms. All accounting terms not specifically defined herein shall be construed in accordance with generally accepted accounting principles. All terms used in Article 9 of the UCC in the State of New York, as in effect on the date hereof and not specifically defined herein, are used herein as defined in such Article 9.

Unless otherwise expressly indicated, all references herein to "Article," "Section," "Schedule" or "Annex" shall mean articles and sections of, and schedules and annexes to, this Agreement. Except as otherwise specified herein or as the context may otherwise require: (i) the words "herein", "hereof" and "hereunder" and other words of similar import refer to this Agreement as a whole and not to any particular article, section or other subdivision; (ii) the word "including" and correlative words shall be deemed to be followed by the phrase "without limitation" unless actually followed by such phrase or a phrase of like import; (iii) the word "or" is used inclusively herein (for example, the phrase "A or B" means "A or B or both", not "either A or B but not both"); (iv) references to a Person are references to such Person's successors and assigns; (v) references to an agreement or other document are to it as amended, supplemented, restated and otherwise modified from time to time and to any successor document; and (vi) references to a statute, regulation or other government rule are to it as amended from time to time and, as applicable, are to corresponding provisions of successor governmental rules.

## ARTICLE II AMOUNTS AND TERMS OF THE PURCHASES

**SECTION 2.01 Purchase Facility.** (a) On the terms and conditions hereinafter set forth, Seller shall sell and assign Receivable Interests to the Purchasers. In accordance with the terms and conditions set forth herein, each Conduit Purchaser may, in its sole discretion, and if and to the extent any Conduit Purchaser does not make a purchase, the Bank Purchasers in such Conduit's Purchaser Group shall, purchase their Purchaser Group's Pro Rata Share of such Receivable Interests from the Seller from time to time during the period from the date hereof to the Termination Date; provided, however, that notwithstanding any provision hereof to the contrary (i) under no circumstances shall any Conduit Purchaser make any purchase under this Agreement if, after giving effect to such purchase, the aggregate outstanding Capital of all Receivable Interests purchased by the Purchasers in its Purchaser Group would exceed its Purchaser Group's Pro Rata Share of the Program Limit; (ii) under no circumstances shall a Bank Purchaser be obligated to make any purchase under this Agreement if, after giving effect to such purchase, the aggregate outstanding Capital of the Receivable Interests purchased by it would exceed (x) the lesser of (1) its Percentage of its Purchaser Group's Pro Rata Share of the Capital thereof and (2) its unused Commitment less (y) the aggregate outstanding portion of Capital held by the Conduit Purchasers in its Purchaser Group (whether or not any portion thereof has been assigned to such Bank Purchaser pursuant to a Liquidity Asset Purchase Agreement) determined after giving effect to any reductions of the Capital held by such Conduit Purchasers to be made on the date of such purchase from the proceeds of purchases by the Bank Purchasers in its Purchaser Group; and (iii) no Purchaser shall make purchases under this Agreement at any time in an amount which would, after giving effect to all other purchases on such date, exceed the lesser of (x) Program Limit less the Aggregate Capital and (y) the Net Receivables Pool Balance (after giving effect to all other purchases of Receivables to occur on such date) less Total Reserves.

(b) If the Seller determines that the facility provided for in this Agreement exceeds its funding needs, the Seller may, upon at least sixty (60) days' notice to the Administrative Agent and each Managing Agent, terminate in whole or reduce in part the unused portion of the Program Limit; provided that each partial reduction of the Program Limit shall be in the amount of at least \$1,000,000 or an integral multiple thereof. Upon any reduction of the

Program Limit, the Group Purchase Limits shall be permanently reduced by a corresponding amount (ratably among the Purchaser Groups in accordance with their respective Pro Rata Shares) and the Commitments of each Bank Purchaser in each Purchaser Group shall be reduced ratably in accordance with their respective Percentages.

(c) Until the Termination Date, the Collections attributable to each Receivable Interest shall be automatically reinvested pursuant to (and subject to the priority of payments set forth in) Section 2.04 in additional undivided percentage interests in the Receivables by making an appropriate readjustment of such Receivable Interest.

SECTION 2.02 Making Purchases. (a) The Seller shall provide each Managing Agent with a Purchase Notice at least three (3) Business Days' prior to each purchase of a Receivable Interest by the Purchasers (and each Managing Agent shall promptly forward such Purchase Notice to the Purchasers in its Purchaser Group). Each Purchase Notice shall specify (i) the amount requested to be paid to the Seller (such amount, which shall not be less than \$3,000,000, being referred to herein as the initial "Capital" of the Receivable Interest then being purchased), (ii) the date of such purchase (which shall be a Business Day) and (iii) if the Assignee Rate is to apply to such Receivable Interest, whether the Yield for the Settlement Period for such Receivable Interest is calculated based on the Adjusted Eurodollar Rate or the Base Rate. Each Conduit Purchaser shall promptly notify the Seller, its Managing Agent and the Administrative Agent whether it has determined to make the requested purchase on the terms specified by the Seller.

If any Conduit Purchaser has determined not to make the entire amount of a proposed purchase, its Managing Agent shall promptly send notice of the proposed purchase to each of the Bank Purchasers in its Purchaser Group concurrently by telecopier, telex or cable specifying the date of such purchase, the aggregate amount of Capital of the Receivable Interest being purchased by such Bank Purchaser (which amount shall be, subject to clause (e) below, equal to such Bank Purchaser's Percentage of the portion of the purchase price not funded by the Conduit Purchasers in its Purchaser Group) and whether the Yield for the Settlement Period for such Receivable Interest is calculated based on the Adjusted Eurodollar Rate or the Base Rate.

(b) On the date of each purchase of a Receivable Interest, the Conduit Purchasers and/or the Bank Purchasers of each Purchaser Group shall, upon satisfaction of the applicable conditions set forth in Article III, make available to the Seller, in the Seller's Account in same day funds, an aggregate amount equal to such Purchaser Group's Pro Rata Share of the initial Capital of such Receivable Interest.

(c) Effective on the date of each purchase pursuant to this Section 2.02 and each reinvestment pursuant to Section 2.04, the Seller hereby sells and assigns to the Administrative Agent, for the benefit of the Purchaser(s) making such purchase or reinvestment, an undivided percentage ownership interest, to the extent of the Receivable Interest then being purchased or in respect of which the reinvestment is being made, in each Receivable then existing and in the Related Security and Collections with respect thereto.

(d) To the extent any Conduit Purchaser exercises its option to purchase Receivable Interests hereunder, such Conduit Purchaser will use its best efforts to issue



commercial paper to fund such purchase; provided, however, that nothing herein shall require any Conduit Purchaser to issue commercial paper when it is uneconomical or unavailable or limit the rights of any Conduit Purchaser to fund its purchase of the Receivable Interest pursuant to any Liquidity Asset Purchase Agreement.

SECTION 2.03 Receivable Interest Computation. Each Receivable Interest shall be initially computed on its date of purchase. Thereafter until the Termination Date, each such Receivable Interest shall be automatically recomputed (or deemed to be recomputed) on each day other than a Liquidation Day. During the Liquidation Period, each Receivable Interest shall be calculated as set forth in the last sentence of the definition of "Receivable Interest" and such Receivable Interest as so calculated shall remain constant. Each Receivable Interest shall be reduced to zero when Capital thereof and Yield thereon shall have been paid in full, and all Fees and other Seller Obligations are indefeasibly paid in full.

SECTION 2.04 Settlement Procedures. (a) Except as otherwise herein provided, Collection of the Receivables shall be administered by the Servicer in accordance with the terms of Article VI of this Agreement and this Section 2.04. The Seller shall provide to the Servicer on a timely basis all information needed for such administration, including notice of the occurrence of any Liquidation Day and current computations of each Receivable Interest.

(b) On each Deposit Date, the Servicer shall apply all Collections deposited in any Blocked Account or received by the Servicer on such Deposit Date in the following order and priority:

(i) set aside and hold in trust for the Administrative Agent and each Managing Agent an amount equal to the Seller Obligations owing to the Administrative Agent and the Managing Agents in respect of costs and expenses incurred in connection with the enforcement of any Transaction Document or the collection of any amounts due thereunder;

(ii) set aside and hold in trust for the Purchasers and the Administrative Agent an amount equal to the aggregate Yield, Fees and Servicer Fee (to the extent payable by the Purchasers under Section 2.05) accrued through such day for all Receivable Interests and not previously set aside, such amount to be allocated among the Purchasers and the Administrative Agent ratably in accordance with the proportion of such amounts payable to (or, in the case of the Servicer Fee, payable by) each such Person;

(iii) if the Aggregate Capital exceeds the Program Limit, set aside and hold in trust for the Purchasers an amount equal to the amount of such excess;

(iv) if the sum of the Receivable Interests are greater than the 100%, set aside and hold in trust for the Purchasers an amount equal to the amount of such excess;

(v) with respect to each Receivable Interest, if such day is not a Liquidation Day, reinvest with the Seller on behalf of the Purchasers the

percentage of such Collections represented by such Receivable Interest, by recomputation of such Receivable Interest pursuant to Section 2.03;

(vi) if such day is a Liquidation Day, set aside and hold in trust for the Purchasers an amount equal to the lesser of (A) all of the remaining Collections and (B) the Aggregate Capital of the Receivable Interests; provided that if amounts are set aside and held in trust on any Liquidation Day occurring prior to the Termination Date, and thereafter prior to the next Settlement Date the conditions set forth in Section 3.02 are satisfied or waived by the Managing Agents, such previously set aside amounts shall, to the extent not previously distributed pursuant to Section 2.04(c), be reinvested in accordance with the preceding subsection (v) on the day of such subsequent satisfaction or waiver of conditions;

(vii) if any Seller Obligations (other than Yield, Fees, Servicer Fees and Capital) are then due and payable by the Seller to any Indemnified Party, pay to each such Indemnified Party (ratably in accordance with the amounts owing to each) the Seller Obligations so due and payable until such Seller Obligations have been reduced to zero;

(viii) pay to the Servicer the portion (if any) of the accrued and unpaid Servicer Fee payable by the Seller pursuant to Section 2.05; and

(ix) release to the Seller any remaining Collections.

Collections applied to the payment of Seller Obligations shall be allocated in accordance with the aforementioned provisions, and, giving effect to each of the priorities set forth in Section 2.04(b) above, shall be allocable ratably (within each priority) among the Administrative Agent, the Managing Agents and the Purchasers in accordance with (x) the Pro Rata Share of each related Purchaser Group, as among the Managing Agents, (y) the Percentage of each Purchaser, as among the Purchasers, and (z) the amount of such Seller Obligations owing to each of them as a share of the aggregate Seller Obligations owing in respect of each such priority, as among all of them.

(c) On or before each Settlement Date, the Servicer shall pay to (x) each Managing Agent all Collections set aside for such Managing Agent and the Purchasers in such Managing Agent's Purchaser Group and (y) the Administrative Agent all Collections set aside for the Administrative Agent, in each case, pursuant to clauses (i), (ii), (iii), (iv) or (vi) of Section 2.04(b) (excluding, if such Settlement Date is not a Liquidation Day, any amounts set aside on account of accrued Servicer Fee, which amounts shall be retained by the Servicer for its own account in payment of such Servicer Fee). On or promptly after each Settlement Date, each Managing Agent shall distribute the funds received by it from the Servicer on such Settlement Date in the following order:

(i) first, pro rata to each of the Purchasers in such Managing Agent's Purchaser Group in payment of all accrued Yield and Fees then due and payable to each of them;

(ii) second, if the Aggregate Capital as of the related Settlement Date exceeds the Program Limit, to each of the Purchasers in such Managing Agent's Purchaser Group in payment of Capital until the sum of the Capital held by all Purchasers in such Managing Agent's Purchaser Group has been reduced to such Purchaser Group's Pro Rata Share of the Program Limit;

(iii) third, if such distribution occurs on a Liquidation Day, to each of the Purchasers in such Managing Agent's Purchaser Group in payment of Capital (x) until the sum of the Receivable Interests has been reduced to 100% (if such distribution occurs prior to the Termination Date), or (y) until the Capital of all Receivable Interests has been reduced to zero (if such distribution occurs on or after to the Termination Date);

(iv) fourth, pro rata to such Managing Agent and to each of the Purchasers in such Managing Agent's Purchaser Group in payment of all other Seller Obligations payable to such Purchasers and such Managing Agent until such Seller Obligations have been reduced to zero;

(v) fifth, if such distribution occurs on a Liquidation Day, to the Servicer in payment in full of the accrued and unpaid Servicer Fee payable by the Purchasers in such Managing Agent's Purchaser Group pursuant to Section 2.05.

After the Capital, Yield, Fees and Servicer Fee with respect to each Receivable Interest held by the Purchasers, and all other Seller Obligations held by or owing to the Purchasers, have been paid in full, all additional Collections with respect to each such Receivable Interest shall be paid to the Seller for its own account.

(d) For the purposes of this Section 2.04:

(i) if on any day any Pool Receivable (or portion thereof) becomes a Diluted Receivable, the Seller shall be deemed to have received on such day a Collection of such Pool Receivable in an amount equal to the Outstanding Balance of such Pool Receivable (or portion thereof);

(ii) if on any day any of the representations or warranties contained in Section 4.01(h) is no longer true with respect to any Receivable, the Seller shall be deemed to have received on such day a Collection of such Receivable in full;

(iii) except as otherwise required by applicable law or the relevant Contract, or as otherwise specified by such Obligor, any payment received from an Obligor of any Receivables shall be applied as a Collection of the Receivables of such Obligor in the order of the age of such Receivables, starting with the oldest such Receivable; and

(iv) if and to the extent the Administrative Agent, any Managing Agent or any Purchaser shall be required for any reason to pay over to an Obligor any amount received on its behalf hereunder, such amount shall be deemed not to have been so received but rather to have been retained by the Seller and,

accordingly, the Administrative Agent, such Managing Agent or such Purchaser, as the case may be, shall have a claim against the Seller for such amount, payable when and to the extent that any distribution from or on behalf of such Obligor is made in respect thereof.

(e) No later than three (3) Business Days after the end of each Settlement Period, each Managing Agent shall furnish to the Administrative Agent and the Seller with an invoice setting forth the amount of the accrued and unpaid Yield and Fees for such Settlement Period with respect to Receivable Interests held by the Conduit Purchasers in its Purchaser Group.

SECTION 2.05 Payment of Servicer Fee. The Servicer shall be entitled to receive a fee (the "Servicer Fee") equal to 0.25% per annum multiplied by the average daily aggregate Outstanding Balance of all Pool Receivables, payable in arrears on each Settlement Date out of Collections available for such purpose pursuant to Section 2.04. Upon three (3) Business Days' notice to the Administrative Agent and the Managing Agents, the Servicer (if not the Originator, the Seller or its designee or an Affiliate of the Seller) may, with the prior written consent of the Administrative Agent, elect to be paid, as such fee, another percentage per annum on the average daily Outstanding Balance of the Receivables. The portion of the Servicer Fee payable by each Purchaser shall be equal to the Servicer Fee Rate multiplied by the average daily Capital of each Receivable Interest owned by such Purchaser, payable on each Settlement Date for such Receivable Interest. *Notwithstanding anything herein to the contrary, the Servicer Fee shall be payable only from Collections pursuant to, and subject to the priority of payments set forth in, Section 2.04. To the extent such Collections are not sufficient to pay the Servicer Fee in full, none of the Seller, the Administrative Agent, the Managing Agents or the Purchasers shall have any liability for the deficiency.*

SECTION 2.06 Payments and Computations, Etc. (a) All amounts to be paid by the Seller or the Servicer to the Administrative Agent, any Managing Agent or any Purchaser hereunder shall be paid no later than 11:00 A.M. (New York City time) on the day when due in same day funds to the account designated by the Administrative Agent, such Managing Agent or the Managing Agent of such Purchaser's Purchaser Group, as applicable.

(b) Each of the Seller and the Servicer shall, to the extent permitted by law, pay interest on any amount not paid or deposited by it when due hereunder, at an interest rate per annum equal to 2.50% per annum above the Base Rate, payable on demand.

(c) All computations of interest under subsection (b) above and all computations of Yield, Fees, and other amounts hereunder shall be made on the basis of a year of 360 days for the actual number of days (including the first but excluding the last day) elapsed. *Whenever any payment or deposit to be made hereunder shall be due on a day other than a Business Day, such payment or deposit shall be made on the next succeeding Business Day and such extension of time shall be included in the computation of such payment or deposit.*

SECTION 2.07 Dividing or Combining Receivable Interests. Either the Seller or (following an Event of Termination or an Involuntary Bankruptcy Event) the Administrative Agent (in consultation with the Managing Agents) may, upon notice to the other party received

at least three (3) Business Days prior to the last day of any Settlement Period in the case of the Seller giving notice, or up to the last day of such Settlement Period in the case of the Administrative Agent giving notice, either (i) divide any Receivable Interest into two or more Receivable Interests having aggregate Capital equal to the Capital of such divided Receivable Interest, or (ii) combine any two or more Receivable Interests originating on such last day or having Settlement Periods ending on such last day into a single Receivable Interest having Capital equal to the aggregate of the Capital of such Receivable Interests; provided, however, that no Receivable Interest owned by any Conduit Purchaser may be combined with a Receivable Interest owned by any Bank Purchaser.

SECTION 2.08 Increased Costs. (a) If (i) an Accounting Based Consolidation Event shall have occurred, or (ii) the Administrative Agent, any Conduit Purchaser, any Bank Purchaser, any Managing Agent or any other Person (including any Conduit Support Provider or other bank or other financial institution providing liquidity and/or credit support to any Conduit Purchaser in connection with such Conduit Purchaser's commercial paper program) which enters into a commitment to purchase Receivable Interests or interests therein (each, an "Affected Person") determines that compliance with any change in any law or regulation or any guideline or request or in the interpretation or administration thereof from any central bank or other governmental authority (whether or not having the force of law) otherwise affects or would affect the amount of the capital required or expected to be maintained by such Affected Person and such Affected Person determines that the amount of such capital is increased by or based upon the existence of any commitment to make purchases of or otherwise to maintain the investment in Receivables or interests therein related to this Agreement or to the funding thereof, then, upon demand by such Affected Person (with a copy to the Administrative Agent), the Seller shall pay to the related Managing Agent for the account of such Affected Person (as a third-party beneficiary, in the case of an Affected Person that is not a party to this Agreement), from time to time as specified by such Affected Person, additional amounts sufficient to compensate such Affected Person in the light of such circumstances, to the extent that such Affected Person reasonably determines such increase in capital to be allocable to the existence of any of such commitments.

(b) If, due to either (i) the introduction of or any change in or in the interpretation of any law or regulation or (ii) compliance with any guideline or request from any central bank or other governmental authority (whether or not having the force of law), there shall be any increase in the cost to any Affected Person of agreeing to purchase or purchasing, or maintaining the ownership of Receivable Interests, then, upon demand by such Affected Person (with a copy to the Administrative Agent), the Seller shall pay to the related Managing Agent, for the account of such Affected Person, from time to time as specified by such Affected Person, additional amounts sufficient to compensate such Affected Person for such increased costs.

(c) A certificate of the Affected Person setting forth such amount or amounts (including computation of such amount or amounts) as shall be necessary to compensate the Affected Person as specified in paragraph (a) or (b) above, as the case may be, delivered to the Seller shall be conclusive and binding absent manifest error. Each Affected Person shall designate a different funding office for its purchases with respect to Receivable Interests hereunder if such designation will avoid the need for, or reduce the amount of, compensation

pursuant to this Section 2.08 and will not, in the sole opinion of such Affected Person, be disadvantageous to such Affected Person and will not result in any material expense.

(d) Failure on the part of any Affected Person to demand compensation for any increased costs or reduction in amounts received or receivable or reduction in return on capital with respect to any period shall not constitute a waiver of such Affected Person's right to demand compensation with respect to any other period. The protection of this Section shall be available to each Affected Person regardless of any possible contention of the invalidity or inapplicability of the law, rule, regulation, guideline or other change or condition which shall have occurred or been imposed.

SECTION 2.09 Taxes. (a) Any and all payments and deposits required to be made hereunder or under any other Transaction Document by the Servicer or the Seller shall be made free and clear of and without deduction for any and all present or future taxes, levies, imposts, deductions, charges or withholdings, and all liabilities with respect thereto, excluding net income taxes that are imposed by the United States and franchise taxes and net income taxes that are imposed on an Affected Person by the state or foreign jurisdiction under the laws of which such Affected Person is organized or any political subdivision thereof (all such non-excluded taxes, levies, imposts, deductions, charges, withholdings and liabilities being hereinafter referred to as "Taxes"). If the Seller or the Servicer shall be required by law to deduct any Taxes from or in respect of any sum payable hereunder to any Affected Person, (i) the Seller shall make an additional payment to such Affected Person, in an amount sufficient so that, after making all required deductions (including deductions applicable to additional sums payable under this Section 2.09), such Affected Person receives an amount equal to the sum it would have received had no such deductions been made, (ii) the Seller or the Servicer, as the case may be, shall make such deductions and (iii) the Seller or the Servicer, as the case may be, shall pay the full amount deducted to the relevant taxation authority or other authority in accordance with applicable law.

(b) In addition, the Seller agrees to pay any present or future stamp or other documentary taxes or any other excise or property taxes, charges or similar levies which arise from any payment made hereunder or under any other Transaction Document or from the execution, delivery or registration of, or otherwise with respect to, this Agreement or any other Transaction Document (hereinafter referred to as "Other Taxes").

(c) The Seller will indemnify each Affected Person for the full amount of Taxes or Other Taxes (including, without limitation, any Taxes or Other Taxes imposed by any jurisdiction on amounts payable under this Section 2.09) paid by such Affected Person and any liability (including penalties, interest and expenses) arising therefrom or with respect thereto whether or not such Taxes or Other Taxes were correctly or legally asserted. This indemnification shall be made within thirty (30) days from the date the Affected Person makes written demand therefor (and a copy of such demand shall be delivered to the Administrative Agent). A certificate as to the amount of such indemnification submitted to the Seller and the Administrative Agent by such Affected Person, setting forth, in reasonable detail, the basis for and the calculation thereof, shall be conclusive and binding for all purposes absent manifest error.

(d) Each Affected Person who is organized outside the United States shall, prior to the date hereof (or, in the case of any Person who becomes an Affected Person after the date hereof, prior to the date on which it so becomes an Affected Person), (x) deliver to the Seller and the Administrative Agent such certificates, documents or other evidence, as required by the IRC or Treasury regulations issued pursuant thereto, including Internal Revenue Service Form W-8BEN or Form W-8ECI and any other certificate or statement of exemption required by Treasury Regulation Section 1.1441-1(a) or Section 1.1441-6(c) or any subsequent version thereof, properly completed and duly executed by such Affected Person establishing that such payment is (i) not subject to withholding under the IRC because such payment is effectively connected with the conduct by such Affected Person of a trade or business in the United States or (ii) totally exempt from United States tax under a provision of an applicable tax treaty and (y) upon request of the Seller or the Administrative Agent, and to the extent it may do so under applicable law, furnish any other government forms which are necessary or required under an applicable tax treaty or otherwise by law to reduce or eliminate any withholding tax. Each such Affected Person that changes its funding office shall promptly notify the Seller and the Administrative Agent of such change and, upon written request from the Seller or the Administrative Agent, shall deliver any new certificates, documents or other evidence required pursuant to the preceding sentence prior to the immediately following due date of any payment by the Seller hereunder. Unless the Seller and the Administrative Agent have received forms or other documents satisfactory to them indicating that payments hereunder are not subject to United States withholding tax, notwithstanding paragraph (a), the Seller or the Administrative Agent shall withhold taxes from such payments at the applicable statutory rate in the case of payments to or for any Affected Person organized under the laws of a jurisdiction outside the United States.

(e) The Seller shall not be required to pay any amounts to any Affected Person in respect of Taxes and Other Taxes pursuant to paragraphs (a), (b) and (c) above if the obligation to pay such amounts would not have arisen but for a failure by such Affected Person to comply with the provisions of paragraph (d) above unless such Affected Person is unable to comply with paragraph (d) because of (i) a change in applicable law, regulation or official interpretation thereof or (ii) an amendment, modification or revocation of any applicable tax treaty or a change in official position regarding the application or interpretation thereof, in each case after the date hereof (or, in the case of any Person who became an Affected Person after the date hereof, after the date on which it so became an Affected Person).

SECTION 2.10 Liquidity Asset Purchase Agreement Fundings. The parties hereto acknowledge that any Conduit Purchaser may put all or any portion of its Receivable Interests to the Bank Purchasers in its Purchaser Group at any time pursuant such Conduit Purchaser's related Liquidity Asset Purchase Agreement to finance or refinance the necessary portion of its Receivable Interests through a funding under such Liquidity Asset Purchase Agreement to the extent available. The fundings under each Liquidity Asset Purchase Agreement will accrue interest at the Assignee Rate. Regardless of whether a funding of Receivable Interests by any such Bank Purchaser constitutes the direct purchase of a Receivable Interest hereunder, an assignment under the related Liquidity Asset Purchase Agreement of a Receivable Interest originally funded by a Conduit Purchaser or the sale of one or more participations under the related Liquidity Asset Purchase Agreement in a Receivable Interest originally funded by a Conduit Purchaser, each Bank Purchaser participating in a funding of a

Receivable Interest shall have the rights and obligations of a "Purchaser" hereunder with the same force and effect as if it had directly purchased such Receivable Interest from Seller hereunder.

SECTION 2.11 Security Interest. As security for the performance by the Seller of all the terms, covenants and agreements on the part of the Seller (whether as Seller or otherwise) to be performed under this Agreement or any other Transaction Document, including the punctual payment when due of all Seller Obligations, the Seller hereby assigns to the Administrative Agent for its benefit and the ratable benefit of the other Indemnified Parties, and hereby grants to the Administrative Agent for its benefit and the ratable benefit of the other Indemnified Parties, a security interest in, all of the Seller's right, title and interest in and to (A) the Sale Agreement, including, without limitation, (i) all rights of the Seller to receive moneys due or to become due under or pursuant to the Sale Agreement, (ii) all security interests and property subject thereto from time to time purporting to secure payment of monies due or to become due under or pursuant to the Sale Agreement, (iii) all rights of the Seller to receive proceeds of any insurance, indemnity, warranty or guaranty with respect to Sale Agreement, (iv) claims of the Seller for damages arising out of or for breach of or default under the Sale Agreement, and (v) the right of the Seller to compel performance and otherwise exercise all remedies thereunder, (B) all Receivables, whether now owned and existing or hereafter acquired or arising, all Related Security and Collections with respect thereto and all Lock-Boxes and all Blocked Accounts and funds on deposit therein, (C) all other assets of the Seller, whether now owned and existing or hereafter acquired or arising, including, without limitation, all accounts, chattel paper, goods, instruments, investment property, deposit accounts and general intangibles (as those terms are defined in the UCC as in effect on the date hereof in the State of New York), including undivided interests in any of the foregoing, now owned or hereafter acquired by the Seller and not otherwise purchased under this Agreement, and (D) to the extent not included in the foregoing, all proceeds of any and all of the foregoing.

SECTION 2.12 Replacement of Purchaser Groups. During any time that any Bank Purchaser is a Defaulting Purchaser, the Seller may, upon written notice to such Bank Purchaser, the related Managing Agent and the Administrative Agent, replace such Bank Purchaser and its Purchaser Group by causing such Bank Purchaser and all other Purchasers in such Purchaser Group to assign their respective Commitments, if any, and Receivable Interests (with the assignment fee to be paid by the Seller in such instance) pursuant to Section 11.01(b) to one or more other Purchasers or Eligible Assignees procured by the Seller upon payment in full all Capital, Yield, Fees and other amounts owing to such Purchasers and the Managing Agent in such Purchaser Group through the date of replacement, and the Company shall release all such Purchasers and the Managing Agent of such Purchaser Group from their respective obligations under, and each such Purchaser and the related Managing Agent shall cease to be party to, this Agreement and the other Transaction Documents, if any. Any Purchaser being so replaced shall execute and deliver an Assignment and Assumption with respect to its Commitment, if any, and Receivable Interests.



## ARTICLE III

### CONDITIONS OF PURCHASES

SECTION 3.01 Conditions Precedent to Initial Purchase. The initial purchase of a *Receivable Interest under this Agreement* is subject to the conditions precedent that the Administrative Agent and the Managing Agents shall have received on or before the date of such purchase the following, each (unless otherwise indicated) dated such date, in form and substance satisfactory to the Administrative Agent and the Managing Agents:

(a) Certified copies of the resolutions of the Board of Directors of each Transaction Party approving each Transaction Document to which it is a party and certified copies of all documents evidencing other necessary corporate action and governmental approvals, if any, with respect to this Agreement and the other Transaction Documents.

(b) A certificate of the Secretary or Assistant Secretary of each Transaction Party certifying the names and true signatures of the officers of such Transaction Party authorized to sign the Transaction Documents to which it is a party.

(c) Acknowledgment copies or time stamped receipt copies (or other evidence of filing) of proper financing statements, duly filed on or before the date of such initial purchase under the UCC of all jurisdictions that the Administrative Agent may deem necessary or desirable in order to perfect the ownership and security interests contemplated by this Agreement and the Sale Agreement.

(d) Acknowledgment copies or time stamped receipt copies (or other evidence of filing) of proper financing statements necessary to release all security interests and other rights of any Person in the Receivables, Contracts or Related Security previously granted by any Transaction Party or any of their respective Affiliates.

(e) Completed requests for information, dated on or before the date of such initial purchase, listing all effective financing statements filed in the jurisdictions referred to in subsection (c) above that name the Seller or the Originator as debtor, together with copies of such financing statements (none of which shall cover any Receivables, Contracts, Related Security or the collateral referred to in Section 2.11 except to the extent the Administrative Agent shall have received executed termination statements therefor pursuant to subsection (d) above).

(f) Executed copies of Blocked Account Agreements for each Blocked Account and each Lock-Box.

(g) Favorable opinions of (i) Schiff Hardin LLP, counsel for the Seller, the Servicer, the Originator and NiSource, relating to true sale and substantive consolidation issues, enforceability of this Agreement and the other Transaction Documents, creation of security interests, perfection of security interests granted hereunder, non-contravention of laws and agreements, general corporate matters and such other matters as the Administrative Agent may reasonably request and (ii) Post & Schell PC, special Pennsylvania counsel to the Seller, the

Servicer, the Originator and NiSource, relating to perfection of security interests under the Receivables Sale Agreement, due authorization and certain regulatory issues.

- (h) An executed copy of the Sale Agreement.
- (i) An executed copy of the Performance Guaranty.
- (j) A copy of the by-laws of each Transaction Party, certified by the Secretary or Assistant Secretary of such Transaction Party.
- (k) A copy of the certificate or articles of incorporation of each Transaction Party, certified as of a recent date by the Secretary of State or other appropriate official of the State of incorporation of such Transaction Party, and a certificate as to the good standing of each Transaction Party from such Secretary of State or other official, dated as of a recent date.
- (l) The opening pro forma balance sheet of the Seller referred to in Section 4.01(e).

**SECTION 3.02 Conditions Precedent to All Purchases and Reinvestments.** Each purchase (including the initial purchase) and each reinvestment hereunder shall be subject to the further conditions precedent that:

(a) the Servicer shall have delivered to the Administrative Agent and the Managing Agents all Monthly Reports and Daily Reports required to be delivered hereunder, each duly completed and containing information covering the most recently ended reporting period for which information is required pursuant to Section 6.02(g) and (h);

(b) on the date of such purchase or reinvestment the following statements shall be true, except that the statements in clause (iii) below are required to be true only if such reinvestment is by a Conduit Purchaser (and acceptance of the proceeds of such purchase or reinvestment shall be deemed a representation and warranty by the Seller and the Servicer (each as to itself) that such statements are then true):

(i) the representations and warranties contained in Sections 4.01 and 4.02 are correct on and as of the date of such purchase or reinvestment as though made on and as of such date;

(ii) no event has occurred and is continuing, or would result from such purchase or reinvestment, that constitutes an Event of Termination, an Involuntary Bankruptcy Event or, in the case of a purchase, an Incipient Event of Termination;

(iii) no Managing Agent shall have given the Seller notice that a Conduit Purchaser has terminated the reinvestment of Collections in Receivable Interests; provided, however that no such notice shall relieve the related Bank Purchaser in such Conduit Purchaser's Purchaser Group of its obligation to make purchases and reinvestments as set forth herein; and

(iv) the Originator shall have sold or contributed to the Seller, pursuant to the Sale Agreement, all Receivables that arose on or prior to such date; and

(c) the Administrative Agent and each Managing Agent shall have received such other approvals, opinions or documents as it may reasonably request.

#### ARTICLE IV

#### REPRESENTATIONS AND WARRANTIES

SECTION 4.01 Representations and Warranties of the Seller. The Seller hereby represents and warrants as follows to the Administrative Agent, each Managing Agent and each Purchaser, as to itself, as of the date hereof and as of the date of each purchase or reinvestment hereunder:

(a) The Seller is a corporation duly formed and validly existing under the laws of Delaware, and is duly qualified to do business, and is in good standing, in every jurisdiction where the nature of its business requires it to be so qualified.

(b) The execution, delivery and performance by the Seller of the Transaction Documents, including the Seller's use of the proceeds of purchases and reinvestments, (i) are within the Seller's corporate powers, (ii) have been duly authorized by all necessary corporate action, (iii) do not contravene (1) the Seller's certificate or articles of incorporation or by-laws, (2) any law, rule or regulation applicable to the Seller, (3) any contractual restriction binding on or affecting the Seller or its property or (4) any order, writ, judgment, award, injunction or decree binding on or affecting the Seller or its property, and (iv) do not result in or require the creation of any Adverse Claim upon or with respect to any of its properties (except as created pursuant to this Agreement). Each of the Transaction Documents has been duly executed and delivered by the Seller.

(c) No authorization or approval or other action by, and no notice to or filing with, any governmental authority or regulatory body is required for the due execution, delivery and performance by the Seller of the Transaction Documents to which it is a party or any other document to be delivered thereunder other than those that have been obtained or made and except for the filing of UCC financing statements which are referred to therein.

(d) Each of the Transaction Documents to which the Seller is a party constitutes the legal, valid and binding obligation of the Seller enforceable against the Seller in accordance with its terms, except as such enforceability may be limited by bankruptcy, insolvency, reorganization or other similar laws affecting the enforcement of creditors' rights generally and by general principles of equity, regardless of whether such enforceability is considered in a proceeding in equity or at law.

(e) The opening pro forma balance sheet of the Seller as of March 15, 2010, giving effect to the initial purchase to be made under this Agreement, a copy of which has been furnished to the Administrative Agent and the Managing Agents, fairly presents the financial condition of the Seller as of such date, in accordance with generally accepted accounting principles, and since its formation there has been no (i) material adverse change in the business,

operations, property or financial condition of the Seller or (ii) other event or circumstance which has had or will have a Material Adverse Effect.

(f) There is no pending or (to the best knowledge of the Seller) threatened action or proceeding affecting the Seller before any court, governmental agency or arbitrator. The Seller is not in default in any material respect of any order of any court, arbitrator or governmental agency.

(g) No proceeds of any purchase or reinvestment will be used for a purpose that violates or would be inconsistent with Regulation T, U or X promulgated by the Board of Governors of the Federal Reserve System from time to time.

(h) Each Receivable treated as or represented to be a Pool Receivable is owned by the Seller free and clear of any Adverse Claim (except for Permitted Liens or as created in favor of the Administrative Agent and the Purchasers hereunder). The Purchasers have acquired a valid and perfected first priority ownership interest or security interest in each Pool Receivable now existing or hereafter arising and in the Related Security and Collections with respect thereto, in each case free and clear of any Adverse Claim other than Permitted Liens. No effective financing statement or other instrument similar in effect is filed in any recording office listing the Seller as debtor, covering any Receivable, Related Security or Collections except such as may be filed in favor of the Administrative Agent in accordance with this Agreement. No effective financing statement or other instrument similar in effect, is filed in any recording office listing the Originator as debtor, covering any Receivable, Related Security or Collections except such as may be filed in favor of the Seller and assigned to the Administrative Agent in accordance with this Agreement.

(i) Each Monthly Report and Daily Report (in each case, if prepared by any Transaction Party or one of their respective Affiliates, or to the extent that information contained therein is supplied by any Transaction Party or an Affiliate), all information, and each exhibit, financial statement, document, book, record or report furnished or to be furnished in writing at any time by or on behalf of any Transaction Party to the Administrative Agent, any Managing Agent or any Purchaser in connection with this Agreement is or will be accurate in all material respects as of its date or (except as otherwise disclosed to the Administrative Agent, the Managing Agent or the Purchaser, as the case may be, at such time) as of the date so furnished, and no such Monthly Report, Daily Report, information, exhibit, financial statement, document, book, record or report, as of its date, contains or will contain any untrue statement of a material fact or omits or will omit to state a material fact necessary in order to make the statements contained therein, in the light of the circumstances under which they were made, not materially misleading.

(j) The principal place of business of the Seller and the office where the Seller keeps its records concerning the Receivables are located at the address or addresses referred to in Section 5.01(b).

(k) The names and addresses of all the Blocked Account Banks together with the number of the Lock-Boxes and the account numbers of the Blocked Accounts of the Seller at

or maintained by such Blocked Account Banks are as specified in Schedule II hereto, as such Schedule II may be updated from time to time pursuant to Section 5.01(g).

(l) Each purchase of a Receivable Interest and each reinvestment of Collections in Receivables will constitute (i) a "current transaction" within the meaning of Section 3(a)(3) of the Securities Act of 1933, as amended, and (ii) a purchase or other acquisition of notes, drafts, acceptances, open accounts receivable or other obligations representing part or all of the sales price of merchandise or services within the meaning of Section 3(c)(5) of the Investment Company Act of 1940, as amended.

(m) In the past five (5) years, the Seller has not used any corporate name, trade name or doing-business-as name other than the name in which it has executed this Agreement. The Seller's organizational identification number is 4752028.

(n) The Seller was formed on March 2, 2010 and the Seller did not engage in any business activities prior to the date of this Agreement. The Seller has no Subsidiaries. Columbia Gas of Pennsylvania directly owns 100% of the capital stock of the Seller, free and clear of any Adverse Claims other than Permitted Liens.

(o) (i) The fair value of the property of the Seller is greater than the total amount of liabilities, including contingent liabilities, of the Seller, (ii) the present fair salable value of the assets of the Seller is not less than the amount that will be required to pay all probable liabilities of the Seller on its debts as they become absolute and matured, (iii) the Seller does not intend to, and does not believe that it will, incur debts or liabilities beyond the Seller's abilities to pay such debts and liabilities as they mature and (iv) the Seller is not engaged in a business or a transaction, and is not about to engage in a business or a transaction, for which the Seller's property would constitute unreasonably small capital.

(p) With respect to each Receivable, the Seller (i) shall have received such Receivable as a contribution to the capital of the Seller by Originator or (ii) shall have purchased such Receivable from Originator in exchange for payment (made by the Seller to Originator in accordance with the provisions of the Sale Agreement) of cash, Purchase Price Credits (as defined in the Sale Agreement), Deferred Purchase Price, or a combination thereof in an amount which constitutes fair consideration and reasonably equivalent value. Each such sale referred to in clause (ii) of the preceding sentence shall not have been made for or on account of an antecedent debt owed by Originator to the Seller and no such sale or capital contribution is or may be voidable or subject to avoidance under any section of the United States Bankruptcy Code.

(q) The Seller and its ERISA Affiliates are in compliance in all material respects with ERISA, and no Adverse Claim exists in favor of the Pension Benefit Guaranty Corporation on any of the Receivables.

(r) Each Receivable included as an Eligible Receivable in the calculation of the Net Receivables Pool Balance on any Monthly Report or Daily Report satisfies the requirements of eligibility contained in the definition of "Eligible Receivable" as of the date of the information reported in such Monthly Report or Daily Report.

(s) On the date of each purchase and reinvestment hereunder (and after giving effect thereto), the sum of the Receivable Interests does not exceed 100% except to the extent that Collections set aside and held for the benefit of the Purchasers pursuant to Section 2.04(b)(iii) would cause the sum of the Receivable Interests to be less than or equal to 100% if such funds were applied to the reduction of Capital.

(t) Each of the representations and warranties set forth on Annex F are true and correct.

(u) The Seller is not an "investment company" within the meaning of the Investment Company Act of 1940, as amended.

(v) Each of the facts and assumptions with respect to the Seller, and its conduct set forth in the opinion letter issued by Schiff Hardin LLP, in connection with the closing under this Agreement and relating to issues of "true sale" and "substantive nonconsolidation", and in the certificates accompanying such opinion letter, are true and correct.

(w) The Seller has complied in all respects with all applicable laws, rules, regulations, orders, writs, judgments, injunctions, decrees or awards to which it may be subject. Each Receivable, together with the Contract related thereto, does not contravene any laws, rules or regulations applicable thereto (including, without limitation, laws, rules and regulations relating to truth in lending, fair credit billing, fair credit reporting, equal credit opportunity, fair debt collection practices and privacy), and no part of such Contract is in violation of any such law, rule or regulation, except where such contravention or violation could not reasonably be expected to have a Material Adverse Effect.

(x) The Seller has complied in all material respects with the Credit and Collection Policy with regard to each Receivable and the related Contract, and has not made any change to such Credit and Collection Policy, except for any such change in the Credit and Collection Policy permitted under Section 5.01(f).

SECTION 4.02 Representations and Warranties of the Servicer. Columbia Gas of Pennsylvania, in its capacity as Servicer, hereby represents and warrants as follows to the Administrative Agent, each Managing Agent and each Purchaser as of the date hereof and as of the date each purchase or reinvestment hereunder:

(a) The Servicer is a corporation duly incorporated, validly existing and in good standing under the laws of Pennsylvania, and is duly qualified to do business, and is in good standing, in every jurisdiction where the nature of its business requires it to be so qualified.

(b) The execution, delivery and performance by the Servicer of this Agreement and any other documents to be delivered by it hereunder (i) are within the Servicer's corporate powers, (ii) have been duly authorized by all necessary corporate action, (iii) do not contravene (1) the Servicer's charter or by-laws, (2) any law, rule or regulation applicable to the Servicer, (3) any contractual restriction binding on or affecting the Servicer or its property or (4) any order, writ, judgment, award, injunction or decree binding on or affecting the Servicer or its property (unless, in the case of the preceding clauses (3) and (4), such non-contravention would not reasonably be expected to have a Material Adverse Effect), and (iv) do not result in or

require the creation of any Adverse Claim upon or with respect to any of its properties. This Agreement has been duly executed and delivered by the Servicer.

(c) No authorization or approval or other action by, and no notice to or filing with, any governmental authority or regulatory body is required for the due execution, delivery and performance by the Servicer of this Agreement or any other document to be delivered by it hereunder (other than those that have been obtained or made).

(d) This Agreement constitutes the legal, valid and binding obligation of the Servicer enforceable against the Servicer in accordance with its terms, except as such enforceability may be limited by bankruptcy, insolvency, reorganization or other similar laws affecting the enforcement of creditors' rights generally and by general principles of equity, regardless of whether such enforceability is considered in a proceeding in equity or at law.

(e) The balance sheets of the Servicer and its Subsidiaries as of December 31, 2008, and the related statements of income and retained earnings of the Servicer and its Subsidiaries as of and for the fiscal year then ended, copies of which have been furnished to the Administrative Agent and the Managing Agents, fairly present the financial condition of the Servicer and its Subsidiaries as at such date and the results of the operations of the Servicer and its Subsidiaries for the fiscal year ended on such date, all in accordance with generally accepted accounting principles consistently applied. Since December 31, 2008, there has been no material adverse change in the business, operations, property or financial condition of the Servicer.

(f) There is no pending or (to the best knowledge of the Servicer) threatened action or proceeding affecting the Servicer or any of its Subsidiaries before any court, governmental agency or arbitrator which (if adversely determined) would constitute an Event of Termination or otherwise have a Material Adverse Effect, except as disclosed in the Servicer's financial statements referred to in Section 4.02(e).

(g) On the date of each purchase and reinvestment hereunder (and after giving effect thereto) the sum of the Receivable Interests does not exceed 100% except to the extent that Collections set aside and held for the benefit of the Purchasers pursuant to Section 2.04(b)(iii) would cause the sum of the Receivable Interests to be less than or equal to 100% if such funds were applied to the reduction of Capital.

(h) Servicer is able, on any date on which it is required to make such an identification under the terms of this Agreement, to produce a report identifying which amounts paid into the Blocked Accounts constitute Collections and which amounts constitute other amounts.

(i) Servicer has complied in all respects with all applicable laws, rules, regulations, orders, writs, judgments, injunctions, decrees or awards to which it may be subject. Each Receivable, together with the Contract related thereto, does not contravene any laws, rules or regulations applicable thereto (including, without limitation, laws, rules and regulations relating to truth in lending, fair credit billing, fair credit reporting, equal credit opportunity, fair debt collection practices and privacy), and no part of such Contract is in violation of any such

law, rule or regulation, except where such contravention or violation could not reasonably be expected to have a Material Adverse Effect.

(j) Servicer has complied in all material respects with the Credit and Collection Policy with regard to each Receivable and the related Contract, and has not made any change to such Credit and Collection Policy, except for any such change in the Credit and Collection Policy permitted under Section 5.01(f).

## ARTICLE V

### COVENANTS

SECTION 5.01 Covenants of the Seller. Until the later of (i) the Termination Date and (ii) the date on which no Capital of or Yield on any Receivable Interest shall be outstanding and all Fees and other Seller Obligations are paid in full:

(a) Compliance with Laws, Etc. The Seller will comply in all respects with all applicable laws, rules, regulations and orders and preserve and maintain its corporate existence, rights, franchises, qualifications, and privileges except to the extent that the failure so to comply with such laws, rules and regulations or the failure so to preserve and maintain such rights, franchises, qualifications, and privileges would not reasonably be expected to have a Material Adverse Effect.

(b) Offices, Records and Books of Account. The Seller will keep its principal place of business and the office where it keeps its records concerning the Receivables at (i) the address of the Seller set forth under its name on the signature pages to this Agreement, or (ii) upon thirty (30) days' prior written notice to the Administrative Agent and the Managing Agents, at any other locations in jurisdictions where all actions reasonably requested by the Administrative Agent to protect and perfect the interest in the Receivables have been taken and completed. The Seller also will maintain and implement administrative and operating procedures (including, without limitation, an ability to recreate records evidencing Receivables and related Contracts in the event of the destruction of the originals thereof), and keep and maintain all documents, books, records and other information reasonably necessary or advisable for the collection of all Receivables (including, without limitation, records adequate to permit the daily identification of each Receivable and all Collections of and adjustments to each existing Receivable).

(c) Performance and Compliance with Contracts and Credit and Collection Policy. The Seller will, at its expense, (i) timely and fully perform and comply in all material respects with all provisions, covenants and other promises required to be observed by it under the Contracts related to the Receivables and (ii) timely and fully comply in all material respects with the Credit and Collection Policy in regard to each Receivable and the related Contracts.

(d) Sales, Liens, Etc. The Seller will not sell, assign (by operation of law or otherwise) or otherwise dispose of, or create or suffer to exist any Adverse Claim (except for Permitted Liens or the interest in favor of the Administrative Agent and the Indemnified Parties created pursuant to this Agreement) upon or with respect to, any Receivable, Related Security,



related Contract or Collections, or upon or with respect to any Blocked Account or Lock-Box or any other asset of the Seller, or assign any right to receive income in respect thereof.

(e) Extension or Amendment of Receivables and Contracts. Except as provided in Section 6.02(c), the Seller will not extend, amend or otherwise modify the terms of any Receivable or amend, modify or waive any term or condition of any Contract related thereto.

(f) Change in Business or Credit and Collection Policy. The Seller will not make any change in the character of its business or in the Credit and Collection Policy, except for any such change in the Credit and Collection Policy that would not impair the collectibility of any Receivable.

(g) Addition or Termination of Blocked Accounts and Lock-Boxes; Change in Payment Instructions to Obligors. The Seller will not add or terminate any bank as a Blocked Account Bank from those listed in Schedule II to this Agreement, or make any change in its instructions to Obligors regarding payments to be made in respect of the Receivables, unless the Administrative Agent and the Managing Agents shall have received notice of such addition, termination or change (including an updated Schedule II) and with respect to each new Lock-Box or Blocked Account, a fully executed Blocked Account Agreement.

(h) Deposits to Lock-Boxes and Blocked Accounts. The Seller will cause all Obligors to be instructed to remit all their payments in respect of Receivables to one of the Lock-Boxes or Blocked Accounts or to a Sub-Agent that has been instructed to remit payments to one of the Blocked Accounts. If the Seller shall receive any Collections directly, the Seller shall promptly (and in any event within one (1) Business Day) cause such Collections to be deposited into a Blocked Account. From and after the occurrence of a Lock-Box Event, the Seller will not permit any funds to be deposited into any Blocked Account other than Collections of Receivables, proceeds of accounts receivable generated under any Percent of Income Plan, Retail Services Payments, and prepayments made under any Balanced Payment Plan.

(i) Further Assurances; Change in Name or Jurisdiction of Origination, etc.

(i) The Seller agrees from time to time, at its expense, promptly to execute and deliver all further instruments and documents, and to take all further actions, that may be necessary or desirable, or that the Administrative Agent may reasonably request, to perfect, protect or more fully evidence the Receivable Interests purchased under this Agreement and/or security interest granted pursuant to this Agreement, or to enable any Managing Agent, any Conduit Purchaser, any Bank Purchaser or the Administrative Agent to exercise and enforce their respective rights and remedies under this Agreement. Without limiting the foregoing, the Seller will, upon the request of the Administrative Agent, execute and file such financing or continuation statements, or amendments thereto, and such other instruments and documents, that may be necessary or desirable, or that the Administrative Agent may reasonably request, to perfect, protect or evidence such Receivable Interests.

(ii) The Seller authorizes the Administrative Agent to file financing or continuation statements, and amendments thereto and assignments thereof, relating to the Receivables and the Related Security, the related Contracts and the Collections with respect thereto and the other Collateral described in Section 2.11 without the signature of the Seller. A photocopy or other reproduction of this Agreement shall be sufficient as a financing statement where permitted by law.

(iii) The Seller shall at all times be organized under the laws of the State of Delaware and shall not take any action to change its jurisdiction of organization.

(iv) The Seller will not change its name, identity or corporate structure unless the Administrative Agent and the Managing Agents shall have received at least thirty (30) days' advance written notice of such change and all action by the Seller necessary or appropriate to perfect or maintain the perfection of the Receivable Interests (including, without limitation, the filing of all financing statements and the taking of such other action as the Administrative Agent may request in connection with such change or relocation) shall have been duly taken.

(j) Reporting Requirements. The Seller will cause to be provided to the Administrative Agent and each Managing Agent the following:

(i) as soon as available and in any event within ninety (90) days after the end of each fiscal year of Columbia Gas of Pennsylvania, a consolidated balance sheet of Columbia Gas of Pennsylvania and its Subsidiaries as of the end of such fiscal year and the related consolidated statements of income, cash flows and changes in common stockholders' equity for such fiscal year, setting forth in each case in comparative form the figures for the previous fiscal year, certified by a Financial Officer of Columbia Gas of Pennsylvania as having been prepared in conformity with generally accepted accounting principles consistently applied;

(ii) as soon as available and in any event within forty-five (45) days after the end of each of the first three (3) quarters of each fiscal year of Columbia Gas of Pennsylvania, a consolidated balance sheet of Columbia Gas of Pennsylvania and its Subsidiaries, as of the end of such quarter and the related consolidated statement of income for such quarter and for the portion of Columbia Gas of Pennsylvania's fiscal year ended at the end of such quarter, and the related consolidated statement of cash flows for the portion of Columbia Gas of Pennsylvania's fiscal year ended at the end of such quarter, setting forth in each case in comparative form (A) for the consolidated balance sheet, the figures as of the end of Columbia Gas of Pennsylvania's previous fiscal year, (B) for the consolidated statement of income, the figures for the corresponding quarter and the corresponding portion of Columbia Gas of Pennsylvania's previous fiscal year and (C) for the consolidated statement of cash flows, the figures for the corresponding portion of Columbia Gas of Pennsylvania's previous fiscal year; the delivery of such financial statement shall constitute a certification (subject to

normal year-end adjustments) as to fairness of presentation and conformity with generally accepted accounting principles consistently applied;

(iii) as soon as (and if) available and in any event within ninety (90) days after the end of each fiscal year of NiSource, a Form 10-K for NiSource which will include an audited consolidated balance sheet of NiSource and its Consolidated Subsidiaries as of the end of such fiscal year and the related audited consolidated statements of income, cash flows and changes in common stockholders' equity for such fiscal year, setting forth in each case in comparative form the figures for the previous fiscal year, all reported on in a manner acceptable to the United States Securities and Exchange Commission by independent public accountants of nationally recognized standing; provided, however, that such Form 10-K need not be provided if it is available, within the above referenced time period, via the EDGAR system of the United States Securities and Exchange Commission ("EDGAR") on the Internet;

(iv) as soon as (and if) available and in any event within forty-five (45) days after the end of each of the first three (3) quarters of each fiscal year of NiSource, a Form 10-Q for NiSource which will include a consolidated balance sheet of NiSource and its Consolidated Subsidiaries, as of the end of such quarter and the related consolidated statement of income for such quarter and for the portion of NiSource's fiscal year ended at the end of such quarter, and the related consolidated statement of cash flows for the portion of NiSource's fiscal year ended at the end of such quarter, setting forth in each case in comparative form (A) for the consolidated balance sheet, the figures as of the end of NiSource's previous fiscal year, (B) for the consolidated statement of income, the figures for the corresponding quarter and the corresponding portion of NiSource's previous fiscal year and (C) for the consolidated statement of cash flows, the figures for the corresponding portion of NiSource's previous fiscal year; the delivery of such financial statement shall constitute a certification (subject to normal year-end adjustments) as to fairness of presentation and conformity with generally accepted accounting principles consistently applied; provided, however, that such Form 10-Q need not be provided if it is available, within the above referenced time period, via EDGAR on the Internet;

(v) as soon as available and in any event within ninety (90) days after the end of the fourth fiscal quarter of each fiscal year of the Seller and, within forty-five (45) days after the end of each of the first three (3) quarters of each fiscal year of the Seller, a balance sheet of the Seller as of the end of such quarter and a statement of income and retained earnings of the Seller for the period commencing at the end of the previous fiscal year and ending with the end of such quarter, certified by a Financial Officer of the Seller as having been prepared in accordance with generally accepted accounting principles consistently applied;

(vi) as soon as possible and in any event within five (5) Business Days after obtaining knowledge of the occurrence of each Event of Termination or Incipient Event of Termination, a statement of a Financial Officer of the Seller

setting forth details of such Event of Termination or Incipient Event of Termination and the action that the Seller has taken and proposes to take with respect thereto;

(vii) promptly after the sending or filing thereof, copies of all reports that NiSource files with the SEC or distributes to its shareholders; provided, however, that such reports need not be provided if they are available via EDGAR on the Internet;

(viii) promptly after the filing or receiving thereof, copies of all reports and notices that the Seller or any Affiliate files under ERISA with the Internal Revenue Service or the Pension Benefit Guaranty Corporation or the U.S. Department of Labor or that the Seller or any Affiliate receives from any of the foregoing or from any multiemployer plan (within the meaning of Section 4001(a)(3) of ERISA) to which the Seller or any Affiliate is or was, within the preceding five (5) years, a contributing employer, in each case in respect of the assessment of withdrawal liability or an event or condition which could, in the aggregate, result in the imposition of liability on the Seller and/or any such Affiliate in excess of \$50,000,000, other than the liability for payment of amounts required to satisfy a minimum funding requirement standard under ERISA Section 302, or an alternative minimum funding standard under ERISA Section 305, provided that such required funding amounts do not include any waived funding deficiency with the meaning of ERISA Section 302;

(ix) at least thirty (30) days prior to any change in the name or jurisdiction of organization of any Transaction Party, a notice setting forth the new name or jurisdiction of organization, as applicable, and the effective date thereof;

(x) promptly and in any event within five (5) Business Days after the Seller obtains knowledge thereof, notice of any "Event of Termination" or "Facility Termination Date" under the Sale Agreement;

(xi) as soon as possible and in any event no later than the day of occurrence thereof, notice that the Originator has stopped selling to the Seller, pursuant to the Sale Agreement, all newly arising Receivables;

(xii) at the time of the delivery of the financial statements provided for in clause (v) of this paragraph, a certificate of a Financial Officer of the Seller to the effect that, to the best of such officer's knowledge, no Event of Termination or Incipient Event of Termination has occurred and is continuing or, if any Event of Termination or Incipient Event of Termination has occurred and is continuing, specifying the nature and extent thereof;

(xiii) promptly after receipt thereof, copies of all notices received by the Seller from the Originator under the Sale Agreement;

(xiv) promptly upon learning thereof, notice of any downgrade in the Debt Rating (or the withdrawal by either S&P or Moody's of a Debt Rating) of any Transaction Party, setting forth the Debt affected and the nature of such change (or withdrawal);

(xv) at least thirty (30) days prior to any resignation or termination of the Person acting as the independent director as required pursuant to Section 5.01(k), a notice setting forth the name of the replacement independent director and the effective date of such resignation or termination, as applicable, and replacement; provided, however, if such resignation or termination is at the initiative of the independent director, the Seller shall provide notice thereof to the Administrative Agent and each Managing Agent within three (3) Business Days of the Seller's actual knowledge thereof.

(xvi) promptly after the occurrence thereof any event or condition that has had, or could reasonably be expected to have, a Material Adverse Effect; and

(xvii) such other information respecting the Receivables or the condition or operations, financial or otherwise, of any Transaction Party as the Administrative Agent or any Managing Agent may from time to time reasonably request.

(k) Separateness. (i) The Seller shall at all times maintain at least one independent director who (w) is not currently and has not been during the five (5) years preceding the date of this Agreement an officer, director or employee of an Affiliate of the Seller or any Other Company, (x) is not a current or former officer or employee of the Seller, (y) is not a stockholder of any Other Company or any of their respective Affiliates and (z) who (A) has prior experience as an independent director for a corporation whose charter documents required the unanimous consent of all independent directors thereof before such corporation could consent to the institution of bankruptcy or insolvency proceedings against it or could file a petition seeking relief under any applicable federal or state law relating to bankruptcy and (B) has at least three (3) years of employment experience with one or more entities that provide, in the ordinary course of their respective businesses, advisory, management or placement services to issuers of securitization or structured finance instruments, agreements or securities.

(ii) The Seller shall not direct or participate in the management of any of the Other Companies' operations.

(iii) The Seller shall conduct its business from an office separate from that of the Other Companies (but which may be located in the same facility as one or more of the Other Companies). The Seller shall have stationery and other business forms separate from that of the Other Companies.

(iv) The Seller shall at all times be adequately capitalized in light of its contemplated business.

(v) The Seller shall at all times provide for its own operating expenses and liabilities from its own funds except that common overhead expenses may be shared by the Seller and the Other Companies on a basis reasonably related to use.

(vi) The Seller shall maintain its assets and transactions separately from those of the Other Companies and reflect such assets and transactions in financial statements separate and distinct from those of the Other Companies and evidence such assets and transactions by appropriate entries in books and records separate and distinct from those of the Other Companies. The Seller shall hold itself out to the public under the Seller's own name as a legal entity separate and distinct from the Other Companies. The Seller shall not hold itself out as having agreed to pay, or as being liable, primarily or secondarily, for, any obligations of the Other Companies.

(vii) The Seller shall not maintain any joint account with any Other Company or become liable as a guarantor or otherwise with respect to any Debt or contractual obligation of any Other Company.

(viii) The Seller shall not make any payment or distribution of assets with respect to any obligation of any Other Company or grant an Adverse Claim on any of its assets to secure any obligation of any Other Company.

(ix) The Seller shall not make loans, advances or otherwise extend credit to any of the Other Companies except as expressly contemplated by the Sale Agreement.

(x) The Seller shall hold regular duly noticed meetings of its Board of Directors, make and retain minutes of such meetings and otherwise observe all corporate formalities.

(xi) The Seller shall have bills of sale (or similar instruments of assignment) and, if appropriate, UCC-1 financing statements, with respect to all assets purchased from any of the Other Companies, in each case to the extent such bills of sale and UCC-1 financing statements would be customarily prepared in transactions with non-Affiliates.

(xii) The Seller shall not engage in any transaction with any of the Other Companies, except as permitted by this Agreement and as contemplated by the Sale Agreement.

(xiii) The Seller shall prepare its financial statements separately from those of any of the Other Companies and shall ensure that any consolidated financial statements of any Other Company that are filed with the Securities and Exchange Commission or any other governmental agency or are furnished to any creditors of any Other Company do not treat any of the Pool Receivables as an asset of the Originator, except to the extent required by generally accepted accounting principles.

(xiv) The Seller shall take such other actions as are necessary on its part to ensure that the facts and assumptions set forth in the opinion issued by Schiff Hardin LLP in connection with the closing of this Agreement and relating to substantive consolidation issues, and in the certificates accompanying such opinion, remain true and correct in all material respects at all times.

(l) Transaction Documents. The Seller will not terminate, amend, waive or modify, or consent to any termination, amendment, waiver or modification of, any provision of any Transaction Document or grant any other consent or other indulgence under any Transaction Document, in each case without the prior written consent of the Administrative Agent and the Required Managing Agents. The Seller will perform all of its obligations under the Sale Agreement and will enforce the Sale Agreement in accordance with its terms. The Seller will take all actions to perfect and enforce its rights and interests (and the rights and interests of the Administrative Agent, the Managing Agents and the Purchasers as assignees of Seller) under the Sale Agreement as the Administrative Agent may from time to time reasonably request, including, without limitation, making claims to which it may be entitled under any indemnity, reimbursement or similar provision contained in the Sale Agreement.

(m) Nature of Business. The Seller will not engage in any business other than the purchase of Receivables, Related Security and Collections from the Originator and the transactions contemplated by this Agreement and the Sale Agreement. The Seller will not create or form any Subsidiary.

(n) Mergers, Etc. The Seller will not merge with or into or consolidate with or into, or convey, transfer, lease or otherwise dispose of (whether in one transaction or in a series of transactions), all or substantially all of its assets (whether now owned or hereafter acquired) to, or acquire all or substantially all of the assets or capital stock or other ownership interest of, or enter into any joint venture or partnership agreement with, any Person, other than as contemplated by this Agreement and the Sale Agreement.

(o) Distributions, Etc. The Seller will not declare or make any dividend payment or other distribution of assets, properties, cash, rights, obligations or securities on account of any equity interests of the Seller, or return any capital to its equity holders as such, or purchase, retire, defease, redeem or otherwise acquire for value or make any payment in respect of any equity of the Seller or any warrants, rights or options to acquire any equity of the Seller, now or hereafter outstanding; provided, however, that the Seller may declare and pay cash dividends out of Collections available for such purpose pursuant to the Transaction Documents so long as (i) no Event of Termination shall then exist or would occur as a result thereof, (ii) such dividends are in compliance with all applicable law, and (iii) such dividends have been approved by all necessary and appropriate corporate action of the Seller and its board of directors.

(p) Debt. The Seller shall not create, incur, guarantee, assume or suffer to exist any indebtedness or other liabilities, whether direct or contingent, other than (i) as a result of the endorsement of negotiable instruments for deposit or collection or similar transactions in the ordinary course of business, (ii) the incurrence of obligations under this Agreement, (iii) the incurrence of other obligations pursuant to, and, as expressly contemplated in, the Sale Agreement, and (iv) the incurrence of operating expenses in the ordinary course of business.

(q) Certificate of Incorporation and By-Laws. The Seller will not amend, modify or delete (or permit any amendment, modification or deletion of) (i) the definition of "Independent Director" in its certificate of incorporation as in effect on the date hereof or (ii) any other provision of its certificate of incorporation or by-laws as in effect on the date hereof if, pursuant to the terms thereof, such amendment, modification or deletion requires the consent of the Independent Director thereunder.

(r) Tangible Net Worth. The Seller will maintain Tangible Net Worth at all times equal to at least five percent (5.0%) of the Outstanding Balance of all Non-Defaulted Receivables at such time.

(s) Taxes. The Seller will file all tax returns and reports required by law to be filed by it and will promptly pay all taxes and governmental charges at any time owing, except such as are being contested in good faith by appropriate proceedings and for which appropriate reserves have been established. The Seller will pay when due any taxes payable in connection with the Receivables, exclusive of taxes on or measured by income or gross receipts of the Administrative Agent, the Managing Agents, the Conduit Purchasers or the Bank Purchasers.

(t) Treatment as Sales. The Seller shall not account for or treat (whether in financial statements or otherwise) the transactions contemplated by the Sale Agreement in any manner other than as the sale and/or absolute conveyance of Receivables by the Originator to the Seller.

(u) Investments. The Seller shall not make any loans to, advances to, investments in or otherwise acquire any capital stock or equity security of, or any equity interest in, any other Person.

SECTION 5.02 Agreed Upon Procedures. Until the later of (i) the Termination Date and (ii) the date on which no Capital of or Yield on any Receivable Interest shall be outstanding and all Fees and other Seller Obligations have been paid in full, each of the Seller and the Servicer shall from time to time, upon the request of the Administrative Agent and at the expense of the Seller or the Servicer, as applicable (A) cause independent public accountants or others satisfactory to the Administrative Agent and the Required Managing Agents to furnish to the Administrative Agent and the Managing Agents reports showing reconciliations, aging and test verifications of, and trial balances for, the Receivables and/or a written report of agreed upon procedures conducted by such accountants or others with respect to the Pool Receivables, Credit and Collection Policy, Blocked Account activity and the Seller's performance of its obligations under this Agreement and the Receivables Sale Agreement on a scope and in a form reasonably requested by the Administrative Agent for such agreed upon procedures, (B) during regular business hours permit the Administrative Agent and each Managing Agents or their respective agents or representatives (x) to conduct periodic agreed upon procedures with respect to the Receivables, the Related Security and the related books and records and collections systems of the Seller or the Servicer, as the case may be, (y) to examine and make copies of and abstracts from all books, records and documents (including, without limitation, computer tapes and disks) in the possession or under the control of the Seller or the Servicer, as the case may be, relating to Receivables and the Related Security, including, without limitation, the Contracts, and (z) to visit the offices and properties of the Seller or the Servicer, as the case may be, for the purpose of



examining such materials described in clause (y) above, and to discuss matters relating to Pool Receivables and the Related Security or the Seller's or the Servicer's performance under the Transaction Documents or under the Contracts with any of the officers or employees of the Seller or the Servicer, as the case may be, having knowledge of such matters. Notwithstanding the foregoing, so long as no Event of Termination has occurred and is continuing, (i) the Administrative Agent will not cause more than one (1) agreed upon procedures review pursuant to clause (A) above to be conducted in any calendar year, and (ii) the Administrative Agent and each Managing Agent will give the Seller three (3) Business Days' prior notice of any examination conducted pursuant to clause (B) above.

## ARTICLE VI

### ADMINISTRATION AND COLLECTION OF RECEIVABLES

**SECTION 6.01 Designation of Servicer.** The servicing, administration and collection of the Receivables shall be conducted by the Servicer so designated hereunder from time to time. Until the Administrative Agent gives notice to the Seller of the designation of a new Servicer, Columbia Gas of Pennsylvania is hereby designated as, and hereby agrees to perform the duties and obligations of, the Servicer pursuant to the terms hereof. Columbia Gas of Pennsylvania may not resign from the obligations and liabilities hereby imposed on it. The Administrative Agent at any time with the prior written consent of the Required Managing Agents, may designate as Servicer any Person (including itself) to succeed Columbia Gas of Pennsylvania or any successor Servicer, on such terms and conditions as the Administrative Agent and such successor Servicer shall agree, provided, that such successor Servicer shall administer the Receivables in accordance with the applicable rules and regulations of the Pennsylvania Public Utility Commission. The Servicer may, with the prior consent of the Administrative Agent and the Required Managing Agents, subcontract with any other Person for the servicing, administration or collection of the Receivables. Any such subcontract shall not affect the Servicer's liability for performance of its duties and obligations pursuant to the terms hereof.

**SECTION 6.02 Duties of Servicer.** (a) The Servicer shall take or cause to be taken all such actions as may be necessary or advisable to collect each Receivable from time to time, all in accordance in all material respects with applicable laws, rules and regulations (including the applicable rules and regulations of the Pennsylvania Public Utility Commission), with reasonable care and diligence, and in accordance with the Credit and Collection Policy. The Seller, each Managing Agent, each Purchaser and the Administrative Agent hereby appoint the Servicer, from time to time designated pursuant to Section 6.01, as their agent to enforce their respective rights and interests in the Receivables, the Related Security and the related Contracts. In performing its duties as Servicer, the Servicer shall exercise the same care and apply the same policies as it would exercise and apply if it owned such Receivables and shall act in such manner as it reasonably deems to be in the best interests of the Purchasers, the Managing Agents and the Administrative Agent. Following the occurrence and during the continuation of a Servicer Default the Administrative Agent (in consultation with the Managing Agents) shall have the sole right to direct the Servicer to commence or settle any legal action to enforce collection of any Receivable or any Related Security with respect thereto.

(b) The Servicer shall administer the Collections in accordance with Section 2.04. If so instructed in writing by the Administrative Agent following the occurrence of an Event of Termination, the Servicer shall transfer to the Administrative Agent (by wire transfer of funds to the account specified by the Administrative Agent) all Collections set aside or required to be set aside for the Administrative Agent or any Purchaser pursuant to Section 2.04 by the Business Day following the Servicer's receipt of such Collections.

(c) If no Servicer Default shall have occurred and be continuing, Columbia Gas of Pennsylvania, while it is the Servicer, may, in accordance with the Credit and Collection Policy, extend the maturity or adjust the Outstanding Balance of any Receivable as the Servicer deems appropriate to maximize Collections thereof, provided that the classification of any such Receivable as a Defaulted Receivable shall not be affected by any such extension. Following the occurrence and during the continuation of a Servicer Default, the Servicer may grant such extensions or adjustments only with the prior written consent of the Administrative Agent and the Required Managing Agents. In no event shall the Servicer be entitled to make any Purchaser, any Managing Agent or the Administrative Agent a party to any litigation involving the Transaction Documents or the Receivables without such Purchaser's, such Managing Agent's or the Administrative Agent's prior written consent.

(d) The Servicer shall hold in trust for the Seller, the Administrative Agent, each Managing Agent and each Purchaser, in accordance with their respective interests, all documents, instruments and records (including, without limitation, computer tapes or disks) which evidence or relate to Receivables. The Servicer shall mark the Seller's and the Originator's master data processing records evidencing the Receivables with a legend, reasonably acceptable to the Administrative Agent, evidencing that Receivable Interests therein have been sold. At the request of the Administrative Agent following a Servicer Default, the Servicer shall mark each invoice which evidence or relate to Receivables with a legend, reasonably acceptable to the Administrative Agent, evidencing that Receivable Interests therein have been sold and shall deliver to the Administrative Agent a copy (which may be in electronic form) of each invoice evidencing each Receivable.

(e) The Servicer shall, as soon as practicable following receipt and identification thereof, and in any event within two (2) Business Days, turn over to the Seller or such other Person as may be entitled thereto any cash collections or other cash proceeds received in any Blocked Account and not constituting Collections of Receivables, including, without limitation, any proceeds of accounts receivable generated under any Percent of Income Plan, Retail Services Payments, or prepayments made under any Balanced Payment Plan.

(f) The Servicer shall, from time to time at the request of the Administrative Agent following the occurrence and during the continuation of any Event of Termination, furnish to the Administrative Agent and the Managing Agents (promptly after any such request) a calculation of the amounts set aside for the Purchasers, the Managing Agents and the Administrative Agent pursuant to Section 2.04.

(g) On or prior to the second (2<sup>nd</sup>) Business Day prior to each Settlement Date and at such other times and covering such other periods (but no more frequently than weekly) as the Administrative Agent may request, the Servicer shall prepare and forward to the

Administrative Agent and the Managing Agents a Monthly Report relating to the Receivables as of the close of business on the last day of the immediately preceding calendar month or such other period, as the case may be; provided that at any time when NiSource's Debt Ratings are (a) BB+ by S&P and Ba1 by Moody's, or (b) either (x) unrated or less than or equal to BB by S&P or (y) unrated or less than or equal to Ba2 by Moody's, the Servicer shall provide the Monthly Report relating to the Receivables to the Administrative Agent and the Managing Agents on a weekly basis.

(h) From and after the occurrence of an Event of Termination or at any time when NiSource's Debt Ratings are either withdrawn by either S&P or Moody's or below either (x) BB by S&P or (y) Ba2 by Moody's, the Servicer shall, from time to time at the request of the Administrative Agent or any Managing Agent, prepare and forward to the Administrative Agent and the Managing Agents a Daily Report on each Business Day relating to the Receivables as of the close of business of the immediately preceding Business Day.

SECTION 6.03 Certain Rights of the Administrative Agent. (a) The Administrative Agent is hereby authorized at any time to instruct the Obligors of Pool Receivables, or any of them, to make payment of all amounts payable under any Pool Receivable to any account designated by the Administrative Agent and the Seller or the Servicer shall, at the Administrative Agent's request, send notices to the Obligors of Pool Receivables, or any of them, instructing them to make payment in the manner requested by the Administrative Agent. At any time during the Liquidation Period or after a Lock-Box Event, the Administrative Agent may have each Blocked Account and Lock-Box transferred into the name of the Administrative Agent and/or assume exclusive control of the Blocked Accounts and Lock-Boxes, and may take such actions to effect such transfer or assumption as it may determine to be necessary or appropriate (including, without limitation, delivering the notices attached to the Blocked Account Agreements).

(b) At any time following the designation of a Servicer other than Columbia Gas of Pennsylvania:

(i) At the Administrative Agent's request and at the Seller's expense, the Servicer shall (and if the Servicer shall fail to do so, the Administrative Agent may) notify each Obligor of Receivables of the ownership of Receivable Interests under this Agreement and direct that payments be made directly to the Administrative Agent or its designee.

(ii) At the Administrative Agent's request and at the Seller's or the Servicer's expense, the Seller and the Servicer shall (A) assemble all of the documents, instruments and other records (including, without limitation, computer tapes and disks) that evidence or relate to the Receivables and the related Contracts and Related Security, or that are otherwise necessary or desirable to collect the Receivables, and shall make the same available to the Administrative Agent at a place selected by the Administrative Agent or its designee, and (B) segregate all cash, checks and other instruments received by it from time to time constituting Collections of Receivables in a manner acceptable to the Administrative Agent and, promptly upon receipt, remit all such cash,

checks and instruments, duly indorsed or with duly executed instruments of transfer, to the Administrative Agent or its designee.

(c) Each of the Seller and the Servicer authorizes the Administrative Agent, and hereby irrevocably appoints the Administrative Agent as its attorney-in-fact coupled with an interest, with full power of substitution and with full authority in place of the Seller or the Servicer, following the occurrence and during the continuation of a Servicer Default, to take any and all steps in the Seller's or the Servicer's name and on behalf of the Seller or the Servicer that are necessary or desirable, in the determination of the Administrative Agent, to collect amounts due under the Receivables, including, without limitation, endorsing the Seller's, the Servicer's or the Originator's name on checks and other instruments representing Collections of Receivables and enforcing the Receivables and the Related Security and related Contracts.

(d) If replaced as Servicer, Columbia Gas of Pennsylvania agrees that it will (i) terminate, and (to the extent requested by the Administrative Agent) will cause each existing sub-servicer to terminate, its collection activities in a manner and to the extent requested by the Administrative Agent to facilitate the transition to a new Servicer and (ii) transfer to the Administrative Agent (or its designee), or (to the extent permitted by applicable law and contract) license to the Administrative Agent (or its designee) the use of, all software used in connection with the collection of the Receivables. (To the extent any such transfer or license would require the payment of any license fee or other amount the Servicer agrees to pay such fee or other amount out of its own funds promptly upon demand by the Administrative Agent.) The Servicer shall cooperate with and assist any successor Servicer in the performance of its responsibilities as Servicer (including, without limitation, providing access to, and transferring, to such successor Servicer all records related to the Receivables and allowing (to the extent permitted by applicable law and contract) the successor Servicer to use all licenses, hardware or software necessary or desirable to collect or obtain or store information regarding the Receivables).

(e) Following the occurrence of an Event of Termination, the Servicer shall, upon the request of the Administrative Agent acting (and if the Servicer fails to do so the Administrative Agent may itself) deliver a notice to all applicable Obligor, in form and substance satisfactory to the Administrative Agent, stating that (i) the Receivables have been sold to the Seller and ownership interests in the Receivables have been sold to the Purchasers hereunder and (ii) effective immediately all payments on the Receivables must be made without any setoff. Such notice shall be delivered by the Servicer as soon as practicable and in any event within three (3) Business Days after such written request by the Administrative Agent. From and after the date the Administrative Agent requests the Servicer to deliver such notice, (i) the Servicer shall require all payments by Obligor to be made without any setoff, and shall make available to the Administrative Agent such information as may be required to determine whether such payments are being so made and (ii) Columbia Gas of Pennsylvania and the Seller shall, and shall cause each other Transaction Party to, pay, or cause to be paid, when due all amounts (including, without limitation, in respect of credit card charges) owing by any Transaction Party to any Obligor without any set off of such amounts against Receivables due from such Obligor.

**SECTION 6.04 Rights and Remedies.** (a) If the Servicer or the Seller fails to perform any of its obligations under this Agreement, the Administrative Agent may (but shall not

be required to) itself perform, or cause performance of, such obligation; and the Administrative Agent's costs and expenses reasonably incurred in connection therewith shall be payable by the Servicer or the Seller, as applicable.

(b) The Seller and the Servicer shall perform their respective obligations under the Contracts related to the Receivables to the same extent as if Receivable Interests had not been sold and the exercise by the Administrative Agent on behalf of the Purchasers of their rights under this Agreement shall not release the Servicer or the Seller from any of their duties or obligations with respect to any Receivables or related Contracts. None of the Administrative Agent, any Managing Agent, any Conduit Purchaser or any Bank Purchaser shall have any obligation or liability with respect to any Receivables or related Contracts, nor shall any of them be obligated to perform the obligations of the Seller thereunder.

(c) In the event of any conflict between the provisions of Article VI of this Agreement and Article VI of the Sale Agreement, the provisions of this Agreement shall control.

(d) The Administrative Agent's rights and powers under this Article VI shall not subject the Administrative Agent to any liability if any action taken by it proves to be inadequate or invalid, nor shall such powers confer any obligation whatsoever upon the Administrative Agent.

#### SECTION 6.05 Covenants of the Servicer.

(a) Change in Credit and Collection Policy. The Servicer will not make any change in the Credit and Collection Policy except for any such change that would not (i) impair the collectibility of any Receivables or the ability of the Servicer to perform its obligations under this Agreement or (ii) otherwise be reasonably likely to have a Material Adverse Effect. In the event that the Servicer makes any material change to the Credit and Collection Policy, it shall, promptly following such change, provide the Administrative Agent and each Managing Agent with an updated Credit and Collection Policy and a summary of all material changes.

(b) Other Covenants. The Servicer shall perform and comply with all covenants required to be performed or observed by it pursuant to this Agreement and each other Transaction Document.

(c) Perfection and Priority of Security Interests. The Servicer shall, from time to time, at its expense, promptly deliver all instruments and documents and take all actions that may be necessary or desirable, or that the Administrative Agent or any Managing Agent may reasonably request, to perfect, protect or more fully evidence the Receivable Interests purchased under this Agreement and/or the first priority security interest granted pursuant to this Agreement. Without limiting the foregoing, the Servicer will, upon the request of the Administrative Agent or any Managing Agent, file such financing or continuation statements, or amendments thereto, and such other instruments and documents, that may be necessary or desirable, or that the Administrative Agent or any Managing Agent may reasonably request, to perfect, protect, evidence or maintain the priority of such Receivable Interests or security interest.

**SECTION 6.06 Indemnities by the Servicer.** Without limiting any other rights that the Administrative Agent, each Managing Agent, each Conduit Purchaser, each Bank Purchaser, each Affected Person or any of their respective Affiliates, officers, directors, agents and employees (each, a "Special Indemnified Party") may have hereunder or under applicable law, and in consideration of its appointment as Servicer, Columbia Gas of Pennsylvania hereby agrees to indemnify each Special Indemnified Party from and against any and all claims, losses and liabilities (including reasonable attorneys' fees) (all of the foregoing being collectively referred to as "Special Indemnified Amounts") arising out of or resulting from any of the following (excluding, however, (a) Special Indemnified Amounts resulting from gross negligence or willful misconduct on the part of such Special Indemnified Party, (b) recourse for uncollectible Receivables or delayed payment thereon due to creditworthiness of the Obligors and (c) any income taxes or any other tax or fee measured by income incurred by such Special Indemnified Party arising out of or as a result of this Agreement or the ownership of Receivable Interests or in respect of any Receivable or any Contract):

(i) any representation or warranty or statement made or deemed made by the Servicer under or in connection with this Agreement, the Sale Agreement or any Monthly Report, Daily Report or other report delivered to any Special Indemnified Party which shall have been incorrect in any respect when made or deemed made;

(ii) the failure by the Servicer to comply with any applicable law, rule or regulation with respect to any Receivable or Contract;

(iii) the failure to have filed, or any delay in filing, financing statements or other similar instruments or documents under the UCC of any applicable jurisdiction or other applicable laws with respect to any Receivables, the Contracts and the Related Security and Collections in respect thereof, whether at the time of any purchase or reinvestment or at any subsequent time;

(iv) any failure of the Servicer to perform its duties or obligations in accordance with the provisions of this Agreement or any other Transaction Document;

(v) the commingling of Collections of Receivables at any time by the Servicer with other funds;

(vi) any action by the Servicer (other than an action required by the Transaction Documents) reducing or impairing the rights of the Administrative Agent, any Managing Agent, any Conduit Purchaser or any Bank Purchaser with respect to any Receivable or the value of any Receivable;

(vii) if Columbia Gas of Pennsylvania has been terminated by the Administrative Agent as the Servicer prior to the occurrence of a Servicer Default, any Servicer Fees or other costs and expenses payable to any replacement Servicer, to the extent in excess of the Servicer Fees payable to Columbia Gas of Pennsylvania in its capacity as Servicer hereunder;

(viii) any claim brought by any Person other than a Special Indemnified Party arising from any activity by the Servicer or its Affiliates in servicing, administering or collecting any Receivable; or

(ix) any change in the Credit and Collection Policy which impairs the collectibility of any Receivable or the ability of the Servicer to perform its obligations under this Agreement.

Notwithstanding anything to the contrary in this Agreement, solely for purposes of the Servicer's indemnification obligations in clauses (i) and (iv) of this Section 6.06, any representation, warranty or covenant qualified by the occurrence or non-occurrence of a Material Adverse Effect or similar concepts of materiality shall be deemed to be not so qualified.

## ARTICLE VII

### EVENTS OF TERMINATION

SECTION 7.01 Events of Termination. If any of the following events (each an "Event of Termination") shall occur and be continuing:

(a) (i) The Servicer shall fail to perform or observe any term, covenant or agreement under this Agreement (other than as referred to in clause (ii) of this subsection (a)) and such failure shall remain unremedied for five (5) Business Days after the earlier of (x) the first date on which the Servicer receives written notice thereof from the Administrative Agent or any Managing Agent or (y) the first date the Servicer has actual knowledge thereof, or (ii) any Transaction Party shall fail to make when due any payment or deposit to be made by it under this Agreement or any other Transaction Document; or

(b) Any representation or warranty made or deemed made by any Transaction Party (or any of their respective officers) under or in connection with this Agreement or any other Transaction Document or any certificate, report or other statement delivered by any Transaction Party pursuant to this Agreement or any other Transaction Document shall prove to have been incorrect or untrue in any material respect when made or deemed made or delivered; or

(c) (i) The Seller shall fail to perform or observe any term, covenant or agreement contained in Sections 5.01(a), 5.01(h) or 6.03(a), or (ii) the Seller shall fail to perform or observe any other term, covenant or agreement contained in this Agreement or any other Transaction Document on its part to be performed or observed and such failure shall remain unremedied for five (5) Business Days after the earlier of (x) the first date on which the Seller receives written notice thereof from the Administrative Agent or any Managing Agent or (y) the first date the Seller has actual knowledge thereof; or

(d) (i) Any Transaction Party shall default beyond any applicable period of grace in any payment of principal or interest on any indebtedness for any borrowed money for which such Transaction Party is liable in a principal amount then outstanding of \$50,000,000 (or in the case of the Seller, \$10,000) or more or (ii) any other event of default (other than a failure to pay principal or interest) shall occur under any mortgage, indenture, agreement or instrument

under which there may be issued, or by which there may be secured or evidenced, any indebtedness for any borrowed money for which any Transaction Party is liable in a principal amount then outstanding of \$50,000,000 (or in the case of the Seller, \$10,000) and either (A) the occurrence of such event shall result in such indebtedness becoming or being declared due and payable prior to the date on which it could otherwise become due and payable or (B) the occurrence of such event shall permit the holders of such indebtedness to declare such indebtedness to be due and payable prior to the date on which it would otherwise become due and payable; or

(e) Any purchase or any reinvestment pursuant to this Agreement shall for any reason cease to create, or any Receivable Interest shall for any reason cease to be, a valid and perfected first priority undivided percentage ownership or security interest to the extent of the pertinent Receivable Interest in each Pool Receivable and the Related Security and Collections with respect thereto; or the security interest created pursuant to Section 2.11 shall for any reason cease to be a valid and perfected first priority security interest in the collateral referred to in that Section; or

(f) Any Transaction Party shall generally not pay its debts as such debts become due, or shall admit in writing its inability to pay its debts generally, or shall make a general assignment for the benefit of creditors; or any proceeding shall be instituted by or against any Transaction Party seeking to adjudicate it a bankrupt or insolvent, or seeking liquidation, winding up, reorganization, arrangement, adjustment, protection, relief, or composition of it or its debts under any law relating to bankruptcy, insolvency or reorganization or relief of debtors, or seeking the entry of an order for relief or the appointment of a receiver, trustee, custodian or other similar official for it or for any substantial part of its property and, in the case of any such proceeding instituted against it (but not instituted by it), either such proceeding shall remain undismissed or unstayed for a period of forty-five (45) days, or any of the actions sought in such proceeding (including, without limitation, the entry of an order for relief against, or the appointment of a receiver, trustee, custodian or other similar official for, it or for any substantial part of its property) shall occur; or any Transaction Party shall take any corporate or other action to authorize any of the actions set forth above in this subsection (f); or

(g) As of the last day of any calendar month, the Three-Month Default Ratio shall exceed 6.75%; or

(h) As of the last day of any calendar month, the Three-Month Dilution Ratio shall exceed 3.50%; or

(i) (x) As of the last day of any of the calendar months of December through May, the Three-Month Loss-to-Liquidation Ratio shall exceed 4.00% or (y) as of the last day of any of the calendar months of June through November, the Three-Month Loss-to-Liquidation Ratio shall exceed 10.50%; or

(j) The sum of the Receivable Interests shall exceed 100% except to the extent that Collections set aside and held for the benefit of the Purchasers pursuant to Section 2.04(b)(iii) would cause the sum of the Receivable Interests to be less than or equal to 100% if such funds were applied to the reduction of Capital; or



(k) There shall have occurred or shall exist any event or condition which has had or will have a Material Adverse Effect; or

(l) An "Event of Termination" shall occur under the Sale Agreement, or the Sale Agreement or the Performance Guaranty shall cease to be in full force and effect or any Transaction Party shall so state in writing; or

(m) Columbia Gas of Pennsylvania shall cease to own, directly or indirectly, all of the outstanding capital stock of the Seller, free and clear of any Adverse Claim (other than Permitted Liens) or a NiSource Change of Control shall occur; or

(n) The Internal Revenue Service shall file notice of a lien pursuant to Section 6323 of the IRC with regard to any of the assets of the Seller or the Originator and such lien shall not have been released within five (5) Business Days, or the Pension Benefit Guaranty Corporation shall, or shall indicate its intention to, file notice of a lien pursuant to Section 4068 of ERISA with regard to any of the assets of the Seller, the Originator or any Subsidiaries of the Originator; or

(o) One or more judgments, orders or decrees shall be entered against any Transaction Party involving in the aggregate a liability (not satisfied or fully covered by insurance) of \$50,000,000 (or \$10,000 in the case of the Seller) or more and either (i) all such judgments, orders or decrees shall not have been vacated, dismissed, discharged or otherwise satisfied, bonded or stayed within thirty (30) days from the entry thereof or (ii) with respect to any such judgments, orders or decrees for which enforcement has been stayed, there shall be any period of thirty (30) consecutive days during which a stay of enforcement of all such judgments, orders or decrees, by reason of a pending appeal or otherwise, shall not be in effect; or

(p) NiSource's Debt Rating shall be (i) withdrawn by either S&P or Moody's, or (ii) below either (x) BB- by S&P or (y) Ba3 by Moody's;

then, and in any such event, the Administrative Agent may, in its discretion, and shall (at the written direction of the Required Managing Agents) declare the Termination Date to have occurred (in which case the Termination Date shall be deemed to have occurred); provided that, automatically upon the occurrence of any event (without any requirement for the giving of notice) described in paragraph (f) of this Section 7.01, the Termination Date shall occur and Columbia Gas of Pennsylvania (if it is then serving as the Servicer) shall cease to be the Servicer, and the Administrative Agent or its designee shall become the Servicer. Upon any such declaration or designation or upon such automatic termination, each Managing Agent, each Conduit Purchaser, each Bank Purchaser and the Administrative Agent shall have, in addition to the rights and remedies which they may have under this Agreement, all other rights and remedies provided after default under the UCC and under other applicable law, which rights and remedies shall be cumulative.

## ARTICLE VIII

### THE ADMINISTRATIVE AGENT AND THE MANAGING AGENTS

SECTION 8.01 Authorization and Action. Each Purchaser hereby designates and appoints (i) BTMU to act as its agent hereunder and under each other Transaction Document, and (ii) the Managing Agent in its Purchaser Group to act as its agent hereunder and under each other Transaction Document, and authorizes the Administrative Agent and such Purchaser's Managing Agent, as the case may be, to take such actions as agent on its behalf and to exercise such powers as are delegated to the Administrative Agent or such Managing Agent by the terms of this Agreement and the other Transaction Documents together with such powers as are reasonably incidental thereto. Neither the Administrative Agent nor the Managing Agents shall have any duties or responsibilities, except those expressly set forth herein or in any other Transaction Document, or any fiduciary relationship with any Purchaser, and no implied covenants, functions, responsibilities, duties, obligations or liabilities on the part of the Administrative Agent or the Managing Agents shall be read into this Agreement or any other Transaction Document or otherwise exist for the Administrative Agent or the Managing Agents. In performing its functions and duties hereunder and under the other Transaction Documents, (x) the Administrative Agent shall act solely as agent for the Purchasers, (ii) each Managing Agent shall act solely as agent for the Conduit Purchasers and Bank Purchasers in its Purchaser Group, and (iii) neither the Administrative Agent nor any Managing Agent shall be deemed to have assumed any obligation or relationship of trust or agency with or for any Transaction Party or any of such Transaction Party's successors or assigns. Neither the Administrative Agent nor any Managing Agent shall be required to take any action that exposes the Administrative Agent or such Managing Agent to personal liability or that is contrary to this Agreement, any other Transaction Document or applicable law. The appointment and authority of the Administrative Agent and the Managing Agents hereunder shall terminate upon the indefeasible payment in full of all Seller Obligations. Each Purchaser hereby authorizes the Administrative Agent to file each of the Uniform Commercial Code financing statements and to execute the Blocked Account Agreements on behalf of such Purchaser (the terms of which shall be binding on such Purchaser).

SECTION 8.02 Delegation of Duties. The Administrative Agent and the Managing Agents may execute any of their respective duties under this Agreement and each other Transaction Document by or through agents or attorneys-in-fact and shall be entitled to advice of counsel concerning all matters pertaining to such duties. Neither the Administrative Agent nor any Managing Agent shall be responsible for the negligence or misconduct of any agents or attorneys-in-fact selected by it with reasonable care.

SECTION 8.03 Exculpatory Provisions. None of the Administrative Agent, the Managing Agents or any of their respective directors, officers, agents or employees shall be (i) liable for any action lawfully taken or omitted to be taken by it or them under or in connection with this Agreement or any other Transaction Document (except for its, their or such Person's own gross negligence or willful misconduct), or (ii) responsible in any manner to any of the Purchasers for any recitals, statements, representations or warranties made by any Transaction Party contained in this Agreement, any other Transaction Document or any certificate, report, statement or other document referred to or provided for in, or received under or in connection with, this Agreement, or any other Transaction Document or for the value, validity,

effectiveness, genuineness, enforceability or sufficiency of this Agreement, or any other Transaction Document or any other document furnished in connection herewith or therewith, or for any failure of any Transaction Party to perform its obligations hereunder or thereunder, or for the satisfaction of any condition specified in Article III, or for the perfection, priority, condition, value or sufficiency of any collateral pledged in connection herewith. Neither the Administrative Agent nor any Managing Agent shall be under any obligation to any Purchaser to ascertain or to inquire as to the observance or performance of any of the agreements or covenants contained in, or conditions of, this Agreement or any other Transaction Document, or to inspect the properties, books or records of the Transaction Parties. Neither the Administrative Agent nor any Managing Agent shall be deemed to have knowledge of any Event of Termination or Incipient Event of Termination unless the Administrative Agent or such Managing Agent, as applicable, has received notice from Seller or a Purchaser. No Managing Agent shall have any responsibility hereunder to any Purchaser other than the Purchasers in its Purchaser Group.

SECTION 8.04 Reliance by Administrative Agent and the Managing Agents. (a)

The Administrative Agent shall in all cases be entitled to rely, and shall be fully protected in relying, upon any document or conversation believed by it to be genuine and correct and to have been signed, sent or made by the proper Person or Persons and upon advice and statements of legal counsel (including, without limitation, counsel to Seller), independent accountants and other experts selected by the Administrative Agent. The Administrative Agent shall in all cases be fully justified in failing or refusing to take any action under this Agreement or any other Transaction Document unless it shall first receive such advice or concurrence of the Managing Agents, the Required Managing Agents or all of the Purchasers, as applicable, as it deems appropriate and it shall first be indemnified to its satisfaction by the Purchasers, provided that unless and until the Administrative Agent shall have received such advice, the Administrative Agent may take or refrain from taking any action, as the Administrative Agent shall deem advisable and in the best interests of the Purchasers. The Administrative Agent shall in all cases be fully protected in acting, or in refraining from acting, in accordance with a request of the Managing Agents or the Required Managing Agents or all of the Purchasers, as applicable, and such request and any action taken or failure to act pursuant thereto shall be binding upon all the Purchasers.

(b) Each Managing Agent shall in all cases be entitled to rely, and shall be fully protected in relying, upon any document or conversation believed by it to be genuine and correct and to have been signed, sent or made by the proper Person or Persons and upon advice and statements of legal counsel (including, without limitation, counsel to Seller), independent accountants and other experts selected by such Managing Agent. Each Managing Agent shall in all cases be fully justified in failing or refusing to take any action under this Agreement or any other Transaction Document unless it shall first receive such advice or concurrence of the Purchasers in its related Purchaser Group as it deems appropriate and it shall first be indemnified to its satisfaction by the Purchasers in its Purchaser Group, provided that unless and until such Managing Agent shall have received such advice, such Managing Agent may take or refrain from taking any action, as such Managing Agent shall deem advisable and in the best interests of the Purchasers in its related Purchaser Group. Each Managing Agent shall in all cases be fully protected in acting, or in refraining from acting, in accordance with a request of the Purchasers in its related Purchaser Group, and such request and any action taken or failure to act pursuant thereto shall be binding upon all such Purchasers.

SECTION 8.05 Non-Reliance on Administrative Agent and Other Purchasers. Each Purchaser expressly acknowledges that none of the Administrative Agent, the Managing Agents or any of their respective officers, directors, employees, agents, attorneys-in-fact or affiliates has made any representations or warranties to it and that no act by the Administrative Agent or any Managing Agent hereafter taken, including, without limitation, any review of the affairs of any Transaction Party, shall be deemed to constitute any representation or warranty by the Administrative Agent or such Managing Agent. Each Purchaser represents and warrants to the Administrative Agent and the Managing Agents that it has made and will continue to make, independently and without reliance upon the Administrative Agent, any Managing Agent or any other Purchaser and based on such documents and information as it has deemed appropriate, its own appraisal of and investigation into the business, operations, property, prospects, financial and other conditions and creditworthiness of each Transaction Party and the Receivables and made its own decision to enter into this Agreement, the other Transaction Documents and all other documents related hereto or thereto.

SECTION 8.06 Reimbursement and Indemnification. The Bank Purchasers agree to reimburse and indemnify the Administrative Agent, and the Bank Purchasers in each Purchaser Group agree to reimburse the Managing Agent for such Purchaser Group, and their respective officers, directors, employees, representatives and agents ratably according to their (a) Percentages (in the case of any reimbursement and indemnity obligations owing to its Managing Agent) or (b) Commitments (in the case of any reimbursement and indemnity obligations owing to the Administrative Agent), to the extent not paid or reimbursed by the Transaction Parties (i) for any amounts for which the Administrative Agent, in its capacity as Administrative Agent, or any Managing Agent, acting in its capacity as a Managing Agent, is entitled to reimbursement by the Transaction Parties hereunder and (ii) for any other expenses incurred by the Administrative Agent, in its capacity as Administrative Agent, or any Managing Agent, acting in its capacity as a Managing Agent, and acting on behalf of its related Purchasers, in connection with the administration and enforcement of this Agreement and the other Transaction Documents.

SECTION 8.07 Administrative Agent and the Managing Agents in their Individual Capacities. The Administrative Agent, each Managing Agent and each of their respective Affiliates may make loans to, accept deposits from and generally engage in any kind of business with Seller or any Affiliate of Seller as though it were not the Administrative Agent or a Managing Agent hereunder. With respect to the acquisition of Receivable Interests pursuant to this Agreement, the Administrative Agent and each Managing Agent shall have the same rights and powers under this Agreement in its individual capacity as any Purchaser and may exercise the same as though it were not the Administrative Agent or a Managing Agent, and the terms "Managing Agent" and "Managing Agents" shall include the Administrative Agent in its individual capacity and the terms "Bank Purchaser," "Purchaser," "Bank Purchasers" and "Purchasers" shall include the Administrative Agent and each Managing Agent in its individual capacity.

SECTION 8.08 Successor Administrative Agent. The Administrative Agent may, upon five (5) days' notice to Seller and the Purchasers resign as Administrative Agent. If the Administrative Agent shall resign, then the Required Managing Agents during such five-day period shall appoint from among the Managing Agents a successor Administrative Agent. If for any reason no successor Administrative Agent is appointed by the Required Managing Agents

during such five-day period, then effective upon the termination of such five day period, the Managing Agents shall perform all of the duties of the Administrative Agent hereunder and under the other Transaction Documents and Seller and the Servicer (as applicable) shall make all payments in respect of the Seller Obligations directly to the applicable Managing Agents and for all purposes shall deal directly with the Managing Agents. After the effectiveness of any retiring Administrative Agent's resignation hereunder as Administrative Agent, the retiring Administrative Agent shall be discharged from its duties and obligations hereunder and under the other Transaction Documents and the provisions of this Article VIII and Article IX shall continue in effect for its benefit with respect to any actions taken or omitted to be taken by it while it was Administrative Agent under this Agreement and under the other Transaction Documents.

SECTION 8.09 Successor Managing Agent. A Managing Agent may, upon five (5) days' notice to Seller, the Administrative Agent and the Purchasers in its Purchaser Group resign as Managing Agent. If a Managing Agent shall resign, then the Bank Purchasers in such Managing Agent's Purchaser Group shall appoint a successor managing agent during such five-day period. If for any reason no successor Managing Agent is appointed by such Bank Purchasers during such five-day period, then effective upon the termination of such five-day period, the Bank Purchasers in such Managing Agent's Purchaser Group shall perform all of the duties of the resigning Managing Agent hereunder and under the other Transaction Documents and Seller and the Servicer (as applicable) shall make all payments in respect of the Seller Obligations directly to the applicable Purchasers and for all purposes shall deal directly with such Purchasers. After the effectiveness of any retiring Managing Agent's resignation hereunder, the retiring Managing Agent shall be discharged from its duties and obligations hereunder and under the other Transaction Documents and the provisions of this Article VIII and Article IX shall continue in effect for its benefit with respect to any actions taken or omitted to be taken by it while it was a Managing Agent under this Agreement and under the other Transaction Documents.

## ARTICLE IX

### INDEMNIFICATION

SECTION 9.01 Indemnities by the Seller. Without limiting any other rights that the Administrative Agent, each Managing Agent, each Conduit Purchaser, each Bank Purchaser, each Affected Person or any of their respective Affiliates, officers, directors, agents and employees (each, an "Indemnified Party") may have hereunder or under applicable law, the Seller hereby agrees to indemnify each Indemnified Party from and against any and all claims, losses and liabilities (including reasonable attorneys' fees) (all of the foregoing being collectively referred to as "Indemnified Amounts") arising out of or resulting from this Agreement or any other Transaction Document or the use of proceeds of purchases or reinvestments or the ownership of Receivable Interests or in respect of any Receivable or any Contract, excluding, however, (a) Indemnified Amounts resulting from gross negligence or willful misconduct on the part of such Indemnified Party, (b) recourse for uncollectible Receivables or delayed payment thereon due to creditworthiness of the Obligors and (c) any income taxes or any other tax or fee measured by income incurred by such Indemnified Party arising out of or as a result of this Agreement or the ownership of Receivable Interests or in

respect of any Receivable or any Contract. Without limiting or being limited by the foregoing, the Seller shall pay on demand to each Indemnified Party any and all amounts necessary to indemnify such Indemnified Party from and against any and all Indemnified Amounts relating to or resulting from any of the following:

(i) the failure of any Receivable represented by the Seller or the Servicer to be an Eligible Receivable hereunder to be an "Eligible Receivable" at the time of such representation;

(ii) any representation, warranty or statement made or deemed made by any Transaction Party (or any of their respective officers) under or in connection with this Agreement or any of the other Transaction Documents which shall have been incorrect in any respect when made;

(iii) the failure by any Transaction Party to comply with any applicable law, rule or regulation with respect to any Receivable or the related Contract; or the failure of any Receivable or the related Contract to conform to any such applicable law, rule or regulation;

(iv) the failure to vest (a) in the Purchasers a first priority perfected undivided percentage ownership interest, to the extent of each Receivable Interest, in the Receivables and the Related Security and Collections in respect thereof, or (b) in the Administrative Agent a first priority perfected security interest in all of the property described in Section 2.11, in each case free and clear of any Adverse Claim;

(v) the failure to have filed, or any delay in filing, financing statements or other similar instruments or documents under the UCC of any applicable jurisdiction or other applicable laws with respect to any Receivables and the Related Security and Collections in respect thereof, whether at the time of any purchase or reinvestment or at any subsequent time;

(vi) any dispute, claim or defense (other than discharge in bankruptcy) of an Obligor to the payment of any Receivable (including, without limitation, a defense based on such Receivable or the related Contract not being a legal, valid and binding obligation of such Obligor enforceable against it in accordance with its terms), or any other claim resulting from the sale of the merchandise, goods or services related to such Receivable or the furnishing or failure to furnish such merchandise, goods or services or relating to collection activities with respect to such Receivable;

(vii) any failure of any Transaction Party to perform its duties or obligations in accordance with the provisions hereof and each other Transaction Document or to perform its duties or obligations under the Contracts or to timely and fully comply in all respects with the applicable Originator's Credit and Collection Policy in regard to each Receivable and the related Contract;

(viii) any products liability, environmental or other claim arising out of or in connection with merchandise, goods or services which are the subject of any Contract or any credit card issued by the Originator or any Contract related thereto;

(ix) the commingling of Collections of Receivables at any time with other funds;

(x) any investigation, litigation or proceeding (actual or threatened) related to this Agreement or any other Transaction Document or the use of proceeds of purchases or reinvestments or the ownership of Receivable Interests or in respect of any Receivable or Related Security or Contract;

(xi) any failure of any Transaction Party to comply with its covenants contained in this Agreement or any other Transaction Document;

(xii) any setoff with respect to any Receivable;

(xiii) any claim brought by any Person other than an Indemnified Party arising from any activity by the Seller or any Affiliate of the Seller in servicing, administering or collecting any Receivable; or

(xiv) the failure by any Transaction Party to pay when due any taxes, including, without limitation, sales, excise or personal property taxes.

Notwithstanding anything to the contrary in this Agreement, solely for purposes of the Seller's indemnification obligations in this Article IX, any representation, warranty or covenant qualified by the occurrence or non-occurrence of a Material Adverse Effect or similar concepts of materiality shall be deemed to be not so qualified.

## ARTICLE X

### MISCELLANEOUS

SECTION 10.01 No Waiver; Amendments; Etc. No failure on the part of any Managing Agent, any Conduit Purchaser, any Bank Purchaser or the Administrative Agent to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof; nor shall any single or partial exercise of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. No amendment or waiver of any provision of this Agreement or consent to any departure by any Transaction Party therefrom shall be effective unless in a writing signed by the Administrative Agent and the Required Managing Agents (and, in the case of any amendment, also signed by the Seller), and then such amendment, waiver or consent shall be effective only in the specific instance and for the specific purpose for which given; provided, however, that no amendment, waiver or consent shall, unless in writing and signed by the Servicer in addition to the Administrative Agent and the Required Managing Agents, affect the rights or duties of the Servicer under this Agreement; provided, further, that no amendment, waiver or consent shall, unless in writing and signed by each Managing Agent in addition to the Administrative Agent:

(a) change (directly or indirectly) the definitions of Eligible Receivable, Lock-Box Event, Default Ratio, Defaulted Receivable, Dilution Reserve Percentage, Loss-to-Liquidation Ratio, Net Receivables Pool Balance, Loss Reserve Percentage, Yield Reserve Percentage or Total Reserves contained in this Agreement, or increase the then existing Concentration Limit for any Obligor or change the calculation of Receivable Interest as set forth in such definition;

(b) reduce the amount of Capital or Yield that is payable on account of any Receivable Interest or delay any scheduled date for payment thereof;

(c) reduce fees (including, without limitation, the Facility Fees, Commitment Fees and Excess Commitment Fees) payable by the Seller to any Managing Agent, any Conduit Purchaser or any Bank Purchaser or delay the dates on which such fees are payable;

(d) extend the Scheduled Commitment Termination Date (except as set forth in Section 11.02);

(e) change or waive any Event of Termination;

(f) change or waive any of the provisions of Section 2.04(c);

(g) waive the representations and warranties set forth on Annex F and referred to in Section 4.01(t);

(h) consent to any waiver of the representations and warranties set forth on Annex A to the Sale Agreement;

and provided, further, that no amendment, waiver or consent shall increase the Commitment of any Bank Purchaser unless in writing and signed by such Bank Purchaser.

SECTION 10.02 Notices, Etc. All notices and other communications hereunder shall, unless otherwise stated herein, be in writing (which shall include facsimile communication) and faxed or delivered, to each party hereto, at its address set forth under its name on the signature pages hereof or at such other address as shall be designated by such party in a written notice to the other parties hereto. Notices and communications by facsimile shall be effective when sent (and shall be followed by hard copy sent by regular mail), and notices and communications sent by other means shall be effective when received.

SECTION 10.03 [Reserved.]

SECTION 10.04 Costs and Expenses. In addition to the rights of indemnification granted under Section 9.01 hereof, the Seller agrees to pay on demand all reasonable costs and expenses in connection with the preparation, execution, delivery and administration (including periodic auditing and the other activities contemplated in Section 5.02, subject to the limitations described therein) of this Agreement, any Liquidity Asset Purchase Agreement and the Transaction Documents, including, without limitation, the reasonable fees and out-of-pocket expenses of counsel for the Administrative Agent, each Managing Agent, each Conduit Purchaser, each Bank Purchaser and their respective Affiliates with respect thereto and with



respect to advising the Administrative Agent, such Managing Agent, such Conduit Purchaser, such Bank Purchaser and their respective Affiliates as to their rights and remedies under this Agreement. In addition, the Seller agrees to pay on demand all costs and expenses (including reasonable counsel fees and expenses), of the Administrative Agent, each Managing Agent, each Conduit Purchaser, each Bank Purchaser and their respective Affiliates, incurred in connection with the enforcement of this Agreement and the Transaction Documents.

SECTION 10.05 No Proceedings. Each of the Seller, the Administrative Agent, each Managing Agent, each Bank Purchaser, the Servicer, each assignee of a Receivable Interest or any interest therein and each Person which enters into a commitment to purchase Receivable Interests or interests therein hereby agrees that it will not institute against any Conduit Purchaser any proceeding of the type referred to in Section 7.01(f) so long as any commercial paper, promissory notes or other senior indebtedness issued by such Conduit Purchaser shall be outstanding or there shall not have elapsed one year plus one day since the last day on which any such commercial paper, promissory notes or other senior indebtedness shall have been outstanding.

SECTION 10.06 Confidentiality. (a) The Seller and the Servicer each agrees to maintain the confidentiality of the Transaction Documents in communications with third parties and otherwise; provided that the Transaction Documents may be disclosed (i) to the legal counsel and auditors of the Seller and the Servicer if they agree to hold it confidential, and (ii) to the extent required by applicable law or regulation or by any court, regulatory body or agency having jurisdiction over such party.

(b) Each Purchaser, each Managing Agent and the Administrative Agent agrees to maintain the confidentiality of all proprietary information with respect to the Seller, the Servicer or the Receivables furnished or delivered to it pursuant to this Agreement; provided, that such information may be disclosed (i) to such party's legal counsel and auditors if they agree to hold such information confidential, (ii) to such party's assignees and participants and potential assignees and participants and their respective counsel if they agree to hold it confidential, (iii) to the rating agencies and the providers of credit enhancement or liquidity for any Conduit Purchaser, and (iv) to the extent required by applicable law or regulation or by any court, regulatory body or agency having jurisdiction over such party; and provided, further, that such party shall have no obligation of confidentiality in respect of any information which may be generally available to the public or becomes available to the public through no fault of such party.

SECTION 10.07 GOVERNING LAW. THIS AGREEMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF NEW YORK (INCLUDING SECTION 5-1401 OF THE GENERAL OBLIGATIONS LAW OF THE STATE OF NEW YORK BUT OTHERWISE WITHOUT REGARD TO CONFLICTS OF LAW PRINCIPLES) EXCEPT TO THE EXTENT THAT THE PERFECTION AND THE EFFECT OF PERFECTION OR NON-PERFECTION OF THE INTERESTS OF THE ADMINISTRATIVE AGENT, THE MANAGING AGENTS, THE CONDUIT PURCHASERS AND THE BANK PURCHASERS IN THE RECEIVABLES AND ANY OTHER COLLATERAL DESCRIBED IN SECTION 2.11 ARE GOVERNED BY THE LAWS OF A JURISDICTION OTHER THAN THE STATE OF NEW YORK.

SECTION 10.08 Execution in Counterparts. This Agreement may be executed in any number of counterparts, each of which when so executed shall be deemed to be an original and all of which when taken together shall constitute one and the same agreement.

SECTION 10.09 Integration; Binding Effect; Survival of Termination. This Agreement and the other Transaction Documents executed by the parties hereto on the date hereof contain the final and complete integration of all prior expressions by the parties hereto with respect to the subject matter hereof and shall constitute the entire agreement among the parties hereto with respect to the subject matter hereof superseding all prior oral or written understandings. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and permitted assigns (including any trustee in bankruptcy). Any provisions of this Agreement which are prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction. This Agreement shall create and constitute the continuing obligations of the parties hereto in accordance with its terms and shall remain in full force and effect until the later of (i) the Termination Date and (ii) the date on which no Capital of or Yield on any Receivable Interest shall be outstanding and all Fees and other Seller Obligations are paid in full; provided, however, that rights and remedies with respect to any breach of any representation and warranty made by the Seller pursuant to Article IV, (including, without limitation, those representations and warranties set forth on Annex F) and the provisions of Sections 2.08, 2.09, 6.06, 9.01, 10.04, 10.05 and 10.06 shall survive any termination of this Agreement.

SECTION 10.10 Consent to Jurisdiction. (a) Each party hereto hereby irrevocably submits to the non-exclusive jurisdiction of any New York State or Federal court sitting in New York City in any action or proceeding arising out of or relating to this Agreement, and each party hereto hereby irrevocably agrees that all claims in respect of such action or proceeding may be heard and determined in such New York State court or, to the extent permitted by law, in such Federal court. The parties hereto hereby irrevocably waive, to the fullest extent they may effectively do so, the defense of an inconvenient forum to the maintenance of such action or proceeding. The parties hereto agree that a final judgment in any such action or proceeding shall be conclusive and may be enforced in other jurisdictions by suit on the judgment or in any other manner provided by law.

(b) Each of the Seller and the Servicer consents to the service of any and all process in any such action or proceeding by the mailing of copies of such process to it at its address specified in Section 10.02. Nothing in this Section 10.10 shall affect the right of any Managing Agent, any Conduit Purchaser, any Bank Purchaser or the Administrative Agent to serve legal process in any other manner permitted by law.

SECTION 10.11 WAIVER OF JURY TRIAL. EACH PARTY HERETO HEREBY WAIVES, TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, TRIAL BY JURY IN ANY JUDICIAL PROCEEDING INVOLVING, DIRECTLY OR INDIRECTLY, ANY MATTER (WHETHER SOUNDING IN TORT, CONTRACT OR OTHERWISE) IN ANY WAY ARISING OUT OF, RELATED TO, OR CONNECTED WITH THIS AGREEMENT OR ANY OTHER TRANSACTION DOCUMENT.

SECTION 10.12 Limitation of Liability. No claim may be made by any Transaction Party or any other Person against any Managing Agent, any Purchaser, the Administrative Agent or their respective Affiliates, directors, officers, employees, attorneys or agents (each a "Purchaser Party") for any special, indirect, consequential or punitive damages in respect of any claim for breach of contract or any other theory of liability arising out of or related to the transactions contemplated by this Agreement or any other Transaction Document, or any act, omission or event occurring in connection herewith or therewith, except with respect to any claim arising out of the willful misconduct or gross negligence of such Purchaser Party; and each of the Seller and the Servicer hereby waives, releases, and agrees not to sue upon any claim for any such damages, whether or not accrued and whether or not known or suspected to exist in its favor.

SECTION 10.13 Intent of the Parties. (a) It is the intention of the parties hereto that each purchase of Receivable Interests shall convey to the applicable Purchasers, to the extent of such Receivable Interests, an undivided interest in the Receivables and the Related Security and Collections in respect thereof and that such transaction shall constitute a purchase and sale and not a secured loan for all purposes other than for United States federal, state and local income tax purposes. If, notwithstanding such intention, the conveyance of the Receivable Interests from the Seller shall ever be recharacterized as a secured loan and not a sale, it is the intention of the parties hereto that this Agreement shall constitute a security agreement under applicable law, and that the Seller shall be deemed to have granted to the Administrative Agent for the benefit of the Purchasers a duly perfected first priority security interest in all of the Seller's right, title and interest in, to and under the Receivables and Related Security and Collections in respect thereof, free and clear of Adverse Claims other than Permitted Liens.

(b) The Seller has structured the Transaction Documents with the intention that the Receivable Interests and the obligations of the Seller hereunder will be treated under United States federal, and applicable state, local and foreign tax law as debt (the "Intended Tax Treatment"). The Seller, Columbia Gas of Pennsylvania, the Administrative Agent, each Managing Agent, each Conduit Purchaser and each Bank Purchaser agree to file no tax return, or take any action, inconsistent with the Intended Tax Treatment. Each assignee and each participant acquiring an interest in a Receivable Interest, by its acceptance of such assignment or participation, agrees to comply with the immediately preceding sentence.

SECTION 10.14 Release Upon Termination. On the date following the Termination Date on which all outstanding Capital and Yield is reduced to zero and all other Seller Obligations are paid in full, the Administrative Agent shall, at the expense of the Seller, promptly deliver any document or agreement reasonably requested by the Seller to evidence the termination of the interests of the Administrative Agent and the Purchasers in the Receivables, Related Security, the Blocked Accounts and the Lock-Boxes (including, without limitation, *UCC-3 termination statement and notices terminating the Blocked Account Agreements*).

SECTION 10.15 Limited Recourse. Notwithstanding anything to the contrary contained herein, the obligations of each Conduit Purchaser under this Agreement are solely the obligations of such Conduit Purchaser and shall be payable at such time as funds are received by or are available to such Conduit Purchaser in excess of funds necessary to pay in full all outstanding commercial paper issued by it and, to the extent funds are not available to pay such

obligations, the claims relating thereto shall not constitute a claim against such Conduit Purchaser but shall continue to accrue. Each party hereto agrees that the payment of any claim (as defined in Section 101 of Title 11, United States Code (Bankruptcy)) of any such party shall be subordinated to the payment in full of all commercial paper of each Conduit Purchaser. No recourse under any obligation, covenant or agreement of any Conduit Purchaser contained in this Agreement shall be had against any member, manager, officer, director, employee or agent of any Conduit Purchaser, any Bank Purchaser, any Managing Agent, the Administrative Agent or any of their Affiliates (solely by virtue of such capacity) by the enforcement of any assessment or by any legal or equitable proceeding, by virtue of any statute or otherwise; it being expressly understood and agreed that this Agreement is solely an obligation of the Administrative Agent, the Managing Agents, the Conduit Purchasers and the Bank Purchasers, respectively, individually, and that no personal liability whatever shall attach to or be incurred by any incorporator, stockholder, officer, director, member, employee or agent of any Managing Agent, any Conduit Purchaser, any Bank Purchaser, the Administrative Agent or any of their Affiliates (solely by virtue of such capacity) under or by reason of any of the obligations, covenants or agreements of the Administrative Agent, any Managing Agent, any Conduit Purchaser or any Bank Purchaser contained in this Agreement, or implied therefrom, and that any and all personal liability for breaches by the Administrative Agent, any Managing Agent, any Conduit Purchaser or any Bank Purchaser of any of such obligations, covenants or agreements, either at common law or at equity, or by statute, rule or regulation, of every such member, manager, officer, director, employee or agent is hereby expressly waived as a condition of and in consideration for the execution of this Agreement; provided that the foregoing shall not relieve any such Person from any liability it might otherwise have as a result of fraudulent actions taken or omissions made by them.

SECTION 10.16 USA PATRIOT Act. Each party hereto that is subject to the requirements of the USA Patriot Act (Title III of Pub. L. 107-56 (signed into law October 26, 2001)) (the "Act") hereby notifies the Seller and the Servicer that pursuant to the requirements of the Act, it is required to obtain, verify and record information that identifies the Seller and the Servicer, which information includes the name and address of each of the Seller and the Servicer and other information that will allow such Person to identify the Seller and the Servicer in accordance with the Act.

## ARTICLE XI

### ASSIGNMENTS; PARTICIPATIONS; RENEWAL

SECTION 11.01 Assignability. (a) Assignment by Conduit Purchasers. This Agreement and any Conduit Purchaser's rights and obligations hereunder (including ownership of each Receivable Interest) shall be assignable by such Conduit Purchaser and its successors and permitted assigns to any Eligible Assignee. The Managing Agent of such Conduit Purchaser shall notify the Administrative Agent and the Seller of any such assignment of a Receivable Interest or any interest therein. Each Conduit Purchaser in connection with may, in connection with an assignment or participation of a Receivable Interest or any interest therein, disclose to the assignee or participant any information relating to the Transaction Parties, including the Receivables, furnished to such assignor by or on behalf of any Transaction Party or by the Administrative Agent; provided that, prior to any such disclosure, the assignee or participant

agrees to preserve the confidentiality of any confidential information relating to the Transaction Parties received by it from any of the foregoing entities in a manner consistent with Section 10.07(b).

(b) Assignment by Bank Purchasers. Each Bank Purchaser may assign all or a portion of its rights and obligations under this Agreement (including, without limitation, all or a portion of its Commitment and any Receivable Interests or interests therein owned by it) to (x) without the consent of the Seller, any Eligible Assignee or (y) with the consent of the Seller, any other Person (such consent not to be unreasonably withheld or delayed); provided, however that

(i) each such assignment shall be of a constant, and not a varying, percentage of all rights and obligations under this Agreement,

(ii) the amount being assigned pursuant to each such assignment (determined as of the date of the Assignment and Acceptance with respect to such assignment) shall in no event be less than the lesser of (x) \$10,000,000 and (y) all of such Bank Purchaser's Commitment,

(iii) the parties to each such assignment shall execute and deliver to the Administrative Agent, for its acceptance and recording in the Register (as defined below), an Assignment and Acceptance, together with a processing and recordation fee of \$3,500, and

(iv) concurrently with such assignment, it shall assign to such Eligible Assignee or such other Person an equal percentage of its rights and obligations under the Liquidity Asset Purchase Agreement to which such assignor Bank Purchaser is a party.

Upon such execution, delivery, acceptance and recording from and after the effective date specified in such Assignment and Acceptance, (x) the assignee thereunder shall be a party to this Agreement and, to the extent that rights and obligations under this Agreement have been assigned to it pursuant to such Assignment and Acceptance, have the rights and obligations of a Bank Purchaser thereunder and (y) the assigning Bank Purchaser shall, to the extent that rights and obligations have been assigned by it pursuant to such Assignment and Acceptance, relinquish such rights and be released from such obligations under this Agreement (and, in the case of an Assignment and Acceptance covering all or the remaining portion of an assigning Bank Purchaser's rights and obligations under this Agreement, such Bank Purchaser shall cease to be a party hereto). In addition, each Bank Purchaser or any of its Affiliates may assign any of its rights (including, without limitation, rights to payment of Capital and Yield) under this Agreement to any Federal Reserve Bank without notice to or consent of any Transaction Party, any Conduit Purchaser, any Managing Agent or the Administrative Agent.

(c) Register. The Administrative Agent shall maintain at its address referred to on the signature page of this Agreement (or such other address of the Administrative Agent notified by the Administrative Agent to the other parties hereto) a copy of each Assignment and Acceptance delivered to it and accepted by it and a register for the recordation of the names and addresses of each Managing Agent, each Conduit Purchaser and each Bank Purchaser, the

Commitment of the Bank Purchasers and the aggregate outstanding Capital of the Receivable Interest or interests therein owned by each of the Conduit Purchasers and the Bank Purchasers from time to time (the "Register"). The entries in the Register shall be conclusive and binding for all purposes, absent manifest error, and the Seller, the Servicer, the Administrative Agent, the Managing Agents, the Conduit Purchasers and the Bank Purchasers may treat each Person whose name is recorded in the Register as a Managing Agent, Conduit Purchaser or Bank Purchaser, as the case may be, as such under this Agreement for all purposes of this Agreement. The Register shall be available for inspection by the Seller, the Managing Agents, the Conduit Purchasers and the Bank Purchasers at any reasonable time and from time to time upon reasonable prior notice.

(d) Procedure. Upon its receipt of an Assignment and Acceptance executed by an assigning Bank Purchaser, the Managing Agent of such Bank Purchaser and an Eligible Assignee or other Person, the Administrative Agent shall, if such Assignment and Acceptance has been duly completed, (i) accept such Assignment and Acceptance, (ii) record the information contained therein in the Register and (iii) give prompt notice thereof to the Seller.

(e) Participations. Each Bank Purchaser may sell participations to one or more Eligible Assignees in or to all or a portion of its rights and obligations under this Agreement (including, without limitation, all or a portion of its Commitment and the interests in the Receivable Interests owned by it); provided, however, that

(i) such Bank Purchaser's obligations under this Agreement (including, without limitation, its Commitment to the Seller hereunder) shall remain unchanged,

(ii) such Bank Purchaser shall remain solely responsible to the other parties to this Agreement for the performance of such obligations, and

(iii) concurrently with the sale of such participation, the selling Bank Purchaser shall sell to such bank or other entity a participation in an equal percentage of its rights and obligations under the Liquidity Asset Purchase Agreement to which such Bank Purchaser is a party.

The Administrative Agent, the Seller, the Managing Agents, the Conduit Purchasers and the Servicer shall have the right to continue to deal solely and directly with such Bank Purchaser in connection with such Bank Purchaser's rights and obligations under this Agreement.

(f) Assignments by Administrative Agent. This Agreement and the rights and obligations of the Administrative Agent herein shall be assignable by the Administrative Agent and its successors and assigns with the prior written consent of the Required Managing Agents; provided that in the case of an assignment to a Person that is not an Affiliate of the Administrative Agent, so long as no Event of Termination has occurred and is continuing, such assignment shall require the Seller's consent (not to be unreasonably withheld or delayed).

(g) No Assignment by Seller or Servicer. Neither the Seller nor the Servicer may assign any of its rights or obligations hereunder or any interest herein without the prior written consent of the Administrative Agent and each Required Managing Agent.

SECTION 11.02 Extension of Scheduled Commitment Termination Date. Seller may advise the Managing Agents in writing of its desire to extend the Scheduled Commitment Termination Date for an additional 364 days, provided such request is made not more than sixty (60) days prior to, and not less than forty-five (45) days prior to, the then current Scheduled Commitment Termination Date. Each Managing Agent, upon being so advised by Seller, shall promptly notify each Bank Purchaser in its related Purchaser Group of any such request and each such Bank Purchaser shall notify its related Managing Agent, Seller and the Administrative Agent of its decision to accept or decline the request for such extension no later than thirty (30) days after receipt of such request (it being understood that each Bank Purchaser may accept or decline such request in its sole discretion and on such terms as it may elect, and the failure to so notify its related Managing Agent, Seller and the Administrative Agent shall be deemed an election not to extend by such Bank Purchaser). In the event that any Bank Purchaser declines the request to extend the Scheduled Commitment Termination Date (each such Bank Purchaser being referred to herein as a "Non-Renewing Bank Purchaser"), and the Commitment of such Non-Renewing Bank Purchaser is not assigned to another Person in accordance with the terms of this Article XI prior to the then current Scheduled Commitment Termination Date, the then current Scheduled Commitment Termination Date shall not be extended.

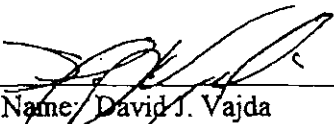
SECTION 11.03 Additional Purchaser Groups. Upon Seller's request with approval of the Administrative Agent and each Managing Agent, an additional Purchaser Group may be added to this Agreement at any time by the execution and delivery of a Joinder Agreement by the members of such proposed additional Purchaser Group, Seller, the Servicer, the Administrative Agent and each Managing Agent, and execution and delivery of a reaffirmation of the Performance Guaranty, which execution and delivery shall not be unreasonably refused by such parties. Upon the effective date of such Joinder Agreement, (i) each Person specified therein as a "Conduit Purchaser" shall become a party hereto as a Conduit Purchaser, entitled to the rights and subject to the obligations of a Conduit Purchaser hereunder, (ii) each Person specified therein as a "Bank Purchaser" shall become a party hereto as a Bank Purchaser, entitled to the rights and subject to the obligations of a Bank Purchaser hereunder, (iii) each Person specified therein as a "Managing Agent" shall become a party hereto as a Managing Agent, entitled to the rights and subject to the obligations of a Managing Agent hereunder and (iv) the Program Limit shall be increased by an amount equal to the aggregate Commitments of the Bank Purchasers party to such Joinder Agreement.

*[Remainder of page intentionally left blank]*

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their respective officers thereunto duly authorized, as of the date first above written.

SELLER:

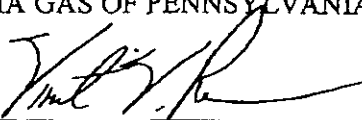
COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

By:   
Name: David J. Vajda  
Title: Vice President, Treasurer and Chief Risk  
Officer

200 Civic Center Drive  
Columbus, Ohio 43215  
Attention: Assistant Treasurer  
Facsimile: (219) 647-6116

SERVICER:


COLUMBIA GAS OF PENNSYLVANIA, INC.

By:   
Name: Vincent V. Rea  
Title: Assistant Treasurer

200 Civic Center Drive  
Columbus, Ohio 43215  
Attention: Assistant Treasurer  
Facsimile: (219) 647-6116



MANAGING AGENT: THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By:   
Name: \_\_\_\_\_  
Title: **VAN DUSENBURY**  
**SENIOR VICE PRESIDENT**

1251 Avenue of the Americas  
New York, New York 10020  
Attention: Securitization Group  
Facsimile: (212) 782-6448

CONDUIT PURCHASER: VICTORY RECEIVABLES CORPORATION

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

c/o The Bank of Tokyo-Mitsubishi UFJ, LTD.,  
New York Branch  
1251 Avenue of the Americas  
New York, New York 10020  
Attention: Securitization Group  
Facsimile: (212) 782-6448

BANK PURCHASER: THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

1251 Avenue of the Americas  
New York, New York 10020  
Attention: Securitization Group  
Facsimile: (212) 782-6448

MANAGING AGENT: THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By: \_\_\_\_\_  
Name:  
Title:

1251 Avenue of the Americas  
New York, New York 10020  
Attention: Securitization Group  
Facsimile: (212) 782-6448

CONDUIT PURCHASER: VICTORY RECEIVABLES CORPORATION

By: Frank B. Bilotta  
Name: Frank Bilotta  
Title: President

c/o The Bank of Tokyo-Mitsubishi UFJ, LTD.,  
New York Branch  
1251 Avenue of the Americas  
New York, New York 10020  
Attention: Securitization Group  
Facsimile: (212) 782-6448

BANK PURCHASER: THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By: \_\_\_\_\_  
Name:  
Title:

1251 Avenue of the Americas  
New York, New York 10020  
Attention: Securitization Group  
Facsimile: (212) 782-6448

MANAGING AGENT: THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By: \_\_\_\_\_

Name:

Title:

1251 Avenue of the Americas  
New York, New York 10020  
Attention: Securitization Group  
Facsimile: (212) 782-6448

CONDUIT PURCHASER: VICTORY RECEIVABLES CORPORATION

By: \_\_\_\_\_

Name:

Title:

c/o The Bank of Tokyo-Mitsubishi UFJ, LTD.,  
New York Branch  
1251 Avenue of the Americas  
New York, New York 10020  
Attention: Securitization Group  
Facsimile: (212) 782-6448

BANK PURCHASER: THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By: \_\_\_\_\_

Name:

Title: CHIH-CHENG CHEN  
AUTHORIZED SIGNATORY

1251 Avenue of the Americas  
New York, New York 10020  
Attention: Securitization Group  
Facsimile: (212) 782-6448

ADMINISTRATIVE  
AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By: 

Name: **VAN DUSENBURY**  
Title: **SENIOR VICE PRESIDENT**

1251 Avenue of the Americas  
New York, New York 10020  
Attention: Securitization Group  
Facsimile: (212) 782-6448

SCHEDULE I

Commitments; Purchaser Groups

At any time during the months of December, January, February, March, April and May:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$75,000,000	\$75,000,000
<b>TOTAL</b>			<b>\$75,000,000</b>	<b>\$75,000,000</b>

At any time during the months of June, July, August, September, October and November:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$20,000,000	\$20,000,000
<b>TOTAL</b>			<b>\$20,000,000</b>	<b>\$20,000,000</b>

SCHEDULE II

Lock Boxes and Blocked Accounts

Bank	Deposit Account and Related Lock-Box
U.S. Bank National Association	Account: 130110616229 Lock-Box: 742537 Address: PO Box 742537, Cincinnati, Ohio 45274-2537
JP Morgan Chase Bank, N.A.	4352476
PNC Bank, National Association	1010935277

ANNEX A

Form of Assignment and Acceptance

(attached)

FORM OF ASSIGNMENT AND ACCEPTANCE

Dated [\_\_\_\_\_]

Reference is made to the Receivables Purchase Agreement, dated as of March 15, 2010, by and among Columbia Gas of Pennsylvania Receivables Corporation, as the Seller, Columbia Gas of Pennsylvania, Inc., as the Servicer, the Conduit Purchasers and Bank Purchasers from time to time party thereto, the Managing Agents from time to time party thereto and The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch, as Administrative Agent, as the same may be amended, supplemented or otherwise modified from time to time (the "Agreement"). Terms defined in the Agreement are used herein with the same meaning.

[*Assigning Purchaser*] (the "Assignor") and [*Eligible Assignee*] (the "Assignee"), hereby agree as follows:

1. Purchase and Sale of Interest. The Assignor hereby sells and assigns to the Assignee, and the Assignee hereby purchases and assumes from the Assignor, an interest in and to all of the Assignor's rights and obligations under the Agreement as of the date hereof (including, without limitation, its Commitment and all Receivables Interests owned by it) equal to the percentage (the "Percentage") interest specified on the signature page hereto. After giving effect to such sale and assignment, the Assignee's Commitment will be as set forth in Section 2 of the signature page hereto. [As consideration for the sale and assignment contemplated in this Section 1, the Assignee shall pay to the Assignor on the Effective Date (as hereinafter defined) in immediately available funds an amount equal to \$[\_\_\_\_\_], representing the purchase price payable by the Assignee for the Receivables Interests sold and assigned to the Assignee under this Section 1.]

2. Representations and Disclaimers of Assignor. The Assignor:

- A. represents and warrants that it is the legal and beneficial owner of the interest being assigned by it hereunder and that such interest is free and clear of any adverse claim;
- B. makes no representation or warranty and assumes no responsibility with respect to any statements, warranties or representations made in or in connection with any Transaction Document or any other instrument or document furnished pursuant thereto or the execution, legality, validity, enforceability, genuineness, sufficiency or value of any Transaction Document or any other instrument or document furnished pursuant thereto; and
- C. makes no representation or warranty and assumes no responsibility with respect to the financial condition of any Transaction Party or the performance or observance by any Transaction Party of any of its respective obligations under the Transaction Documents or any other instrument or document furnished pursuant thereto.

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• Include bracketed text if Assignor holds a portion of the Receivables Interests on the Effective Date.



3. Representations and Agreements of Assignee. The Assignee:
- A. confirms that it has received a copy of the Agreement, together with copies of the most recent financial statements delivered pursuant to Section 5.01(j) of the Agreement and such other documents and information as it has deemed appropriate to make its own credit analysis and decision to enter into this Assignment and Acceptance;
  - B. agrees that it will, independently and without reliance upon the Administrative Agent, any Managing Agent, the Assignor or any other Purchaser and based on such documents and information as it shall deem appropriate at the time, continue to make its own credit decisions in taking or not taking action under the Agreement;
  - C. (x) appoints and authorizes the Administrative Agent to take such action as agent on its behalf and to exercise such powers under the Agreement and the other Transaction Documents as are delegated to the Administrative Agent by the terms thereof, together with such powers as are reasonably incidental thereto and (y) appoints and authorizes [ ] to take such action as agent on its behalf and to exercise such powers under the Agreement and the other Transaction Documents as are delegated to a Managing Agent by the terms thereof, together with such powers as are reasonably incidental thereto;
  - D. agrees that it will perform in accordance with their terms all of the obligations which by the terms of the Agreement and this Assignment and Acceptance are required to be performed by it as a [Bank][Conduit] Purchaser;
  - E. specifies as its address for notices the office set forth beneath its name on the signature pages hereof;
  - F. represents that this Assignment and Acceptance has been duly authorized, executed and delivered by the Assignee pursuant to its corporate powers and constitutes the legal, valid and binding obligation of the Assignee; and
  - G. if the Assignee is organized under the laws of a jurisdiction outside the United States, (i) attaches the forms prescribed by the Internal Revenue Service of the United States certifying as to the Assignee's status for purposes of determining exemption from United States withholding taxes with respect to all payments to be made to the Assignee under the Agreement or such other documents as are necessary to indicate that all such payments are subject to such taxes at a rate reduced by an applicable tax treaty and (ii) agrees to provide the Administrative Agent (to the extent permitted by applicable law) with similar forms for each subsequent tax year of the Assignee in which payments are to be made to the Assignee under the Agreement.

4. Effectiveness of Assignment. Following the execution of this Assignment and Acceptance by the Assignor and the Assignee, it will be delivered to the Administrative Agent for acceptance and recording by the Administrative Agent. The effective date of this

Assignment and Acceptance shall be the date of acceptance thereof by the Administrative Agent, unless otherwise specified in Section 3 of the signature page hereto (the "Effective Date").

5. Rights of the Assignee. Upon such acceptance and recording by the Administrative Agent, as of the Effective Date, (i) the Assignee shall be a party to the Agreement and, to the extent provided in this Assignment and Acceptance, have the rights and obligations of a [Bank][Conduit] Purchaser thereunder and hereunder, (ii) the Assignee shall be a member of the Purchaser Group of which [ ] is the Managing Agent and (iii) the Assignor shall, to the extent provided in this Assignment and Acceptance, relinquish its rights and be released from its obligations under the Agreement.

6. Payments. Upon such acceptance and recording by the Administrative Agent, from and after the Effective Date, the Administrative Agent, the Seller or the Servicer, as the case may be, shall make all payments under the Agreement in respect of the interest assigned hereby (including, without limitation, all payments of fees with respect thereto) to the Assignee in accordance with the Agreement. The Assignor and Assignee shall make all appropriate adjustments in payments under the Agreement for periods prior to the Effective Date directly between themselves.

7. **GOVERNING LAW. THIS ASSIGNMENT AND ACCEPTANCE AGREEMENT SHALL BE GOVERNED BY, AND CONSTRUED AND INTERPRETED IN ACCORDANCE WITH, THE LAW OF THE STATE OF NEW YORK.**

IN WITNESS WHEREOF, the parties hereto have caused this Assignment and Acceptance to be executed by their respective officers thereunto duly authorized, as of the date first above written.

Signature Page to  
Columbia Gas of Pennsylvania Receivables Corporation  
Assignment and Acceptance

Dated as of [\_\_\_\_\_]

Section 1.

Percentage: \_\_\_\_\_%

Section 2.

Assignee's Commitment as of the Effective Date: \$ \_\_\_\_\_

Capital of Receivables Interests  
held by Assignee as of the Effective Date: \$ \_\_\_\_\_

Section 3.

Effective Date: \*\*, \_\_\_\_\_, 20\_\_

[NAME OF ASSIGNOR]

By: \_\_\_\_\_  
Title:

[NAME OF ASSIGNEE]

By: \_\_\_\_\_  
Title:

Address for Notices:

[Insert]

\*\* This date should be no earlier than the date of acceptance by the Administrative Agent.

Accepted this \_\_\_\_ day of  
\_\_\_\_\_, 20\_\_

THE BANK OF TOKYO-MITSUBISHI UFJ,  
LTD., NEW YORK BRANCH, as Administrative  
Agent

By: \_\_\_\_\_  
Name:  
Title:

[Consented to this \_\_\_\_ day of \_\_\_\_\_,  
20\_\_

COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

By: \_\_\_\_\_  
Name:  
Title: ]

ANNEX B

Form of Blocked Account Agreement

(attached)

Multi-Party Blocked Account Agreement (this "Agreement")  
Dated as of  
March 15, 2010  
among  
Columbia Gas of Pennsylvania, Inc. ("CPA"), a Pennsylvania corporation  
Columbia Gas of Pennsylvania Receivables Corporation (the "Seller"),  
The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch,  
as administrative agent pursuant to the  
Receivables Purchase Agreement referred to below (the "Agent")  
and  
PNC Bank, National Association ("PNC Bank")

CPA maintains the deposit accounts identified on Schedule I hereto (each, an "Account", and collectively, the "Accounts") into which accounts checks and other items of payment ("Items") are deposited. The parties acknowledge that the provisions of the customary agreements for accounts of this type between PNC Bank and CPA shall apply to the extent not inconsistent.

CPA hereby informs PNC Bank that in connection with that certain Receivables Sale Agreement dated as of March 15, 2010 (as the same may be amended, restated, supplemented or otherwise modified from time to time, the "Receivables Sale Agreement"), among CPA, as seller, and Seller, as purchaser, CPA has transferred all of its right, title and interest in and to the Accounts to the Seller. CPA hereby requests that the Account be retitled in the name of "Columbia Gas of Pennsylvania Receivables Corporation". CPA and the Seller hereby inform you that in connection with that certain Receivables Purchase Agreement dated as of March 15, 2010 (as the same may be amended, restated, supplemented or otherwise modified from time to time, the "Receivables Purchase Agreement"), among the Seller, CPA, as initial servicer, the entities named therein as Conduit Purchasers and Bank Purchasers (collectively, the "Purchasers"), the entities named therein as Managing Agents, and The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch, as Administrative Agent, the Seller has transferred control in and to the Accounts to the Agent for the benefit of the Purchasers. In addition, Seller has granted the Agent a first priority security interest in all of its right, title and interest in and to the Accounts and all funds on deposit from time to time therein.

PNC Bank hereby confirms it is a "bank" within the meaning of Section 9-102 of the Uniform Commercial Code (the "UCC"), and that the Accounts constitute "deposit accounts" within the meaning of Section 9-102 of the UCC. PNC Bank hereby acknowledges that it is the intent of the parties in entering into this Agreement to grant to, and confer upon, the Agent "control" of the Accounts, as contemplated in Section 9-104 (and similar related provisions) of the UCC.

CPA, the Seller, the Agent and PNC Bank are entering into this Agreement to set forth their relative rights and duties with respect to the Accounts and all funds on deposit therein from time to time. Subject to the terms of this Agreement, PNC Bank acknowledges notice of the Agent's security interest in the Accounts.

I. Accounts. Until such time as PNC Bank shall have received a written notice, in a Timely Manner, from the Agent in the form of Exhibit A attached hereto (the "Notice"), funds on deposit from time to time in the Accounts shall be disbursed as the Seller may direct. Upon

PNC Bank's receipt of the Notice, in a Timely Manner, the Agent shall have the exclusive right to direct and provide instructions to PNC Bank as to the disposition of all amounts then or thereafter deposited in the Accounts, and PNC Bank shall not comply with any instruction from CPA or the Seller in connection with the Accounts. "Timely Manner" means receipt of the relevant notice, notice revocation or instruction at a time and in a manner affording PNC Bank a reasonable opportunity to act thereon not to exceed two business days after PNC's receipt of Notice. PNC Bank, after receipt of Notice and subject to its applicable availability policy in effect from time to time, will transfer on each banking day all available funds on deposit in the accounts by wire transfer, or other method of transfer mutually agreeable to PNC Bank and the Agent, as the Agent may from time to time direct PNC Bank in accordance with PNC Bank's usual and customary procedures for funds transfers. CPA, Seller and Agent agree that wire or other electronic funds transfers from the Accounts shall be subject to the terms of PNC Bank's standard agreements for such services. In the event of any inconsistency between this Agreement and the terms of such other agreements, the terms of this agreement shall control.

2. Reliance Upon Instructions. PNC Bank may rely upon, and shall be protected in acting, or refraining from acting upon the contents of any notice, including without limitation a Notice, or instructions that PNC Bank believes in good faith to be genuine and given by CPA or the Agent, as the case may be, without any independent investigation. PNC Bank shall have no duty to inquire into the authority of the person in giving such notice or instruction. In the event that PNC Bank receives conflicting notices or instructions prior to its receipt of Notice, PNC Bank will refrain from action and shall be entitled to take action in accordance with Section 19.

3. Information. PNC Bank will from time to time provide to CPA and, as requested by the Agent, the Agent information regarding the Accounts as such parties may reasonably request via utilization of PNC Bank's internet-based system then in effect.

4. Financing Documents. PNC Bank shall not be deemed to have any knowledge (imputed or otherwise) of: (a) any of the terms or conditions of the Receivables Purchase Agreement, the Receivables Sale Agreement or any document referred to therein or relating to any financing arrangement between CPA, the Seller, and the Agent, or any breach thereof, or (b) any occurrence or existence of a default. PNC Bank has no obligation to inform any person of such breach or to take any action in connection with any of the foregoing, except such actions regarding the Accounts as are specified in this Agreement. PNC Bank is not responsible for the enforceability or validity of the security interest in the Accounts.

5. Set-Off. PNC Bank agrees it shall not offset, charge, deduct or otherwise withdraw funds from the Accounts, except as permitted by Section 6.

6. Charges and Fees. PNC Bank may debit the Accounts for (a) any items (including, but not limited to, checks, drafts, Automatic Clearinghouse ("ACH") credits or wire transfers or other electronic transfers or credits) deposited or credited to the Accounts in error or which may be returned or otherwise not collected; (b) processing errors; (c) fees and expenses payable hereunder; (d) reasonable attorney's fees of PNC Bank's outside counsel for the review, negotiation and enforcement of this Agreement, which attorney's fees CPA and Seller hereby agrees to pay; (e) obligations and liabilities arising out of any cash management services provided by PNC Bank, including, but not limited to, Automated Clearing House transactions;

and (f) all charges, fees, commissions and expenses incurred by PNC Bank in providing services or otherwise in connection herewith; PNC Bank may charge the Accounts as permitted herein at such times as are in accordance with its customary practices for any item, fee, expense or other amount due PNC Bank as listed in clauses (a) through (f) of this Section. In the event that there are insufficient funds in the Account for any item, fee, expense or other amount due PNC Bank as listed in clauses (a) through (f) of this Section, Seller shall reimburse PNC Bank for same.

7. Liability. PNC Bank's duties and obligations shall be determined solely by the provisions of this Agreement and PNC Bank shall not be liable except for the performance of its duties and obligations as are set forth herein; provided, however, PNC Bank shall have no liability to any party to this Agreement or to any other party arising out of or in connection with this Agreement other than for its gross negligence or willful misconduct. PNC Bank shall have no obligation to review, or confirm that any actions taken pursuant to this Agreement comply with, any other agreement or document. Substantial compliance by PNC Bank with its standard procedures for the services PNC Bank is providing hereunder shall be deemed to be the exercise by it of ordinary care. In no event shall PNC Bank be liable for any lost profits or for any indirect, special, consequential or punitive damages even if advised of the possibility or likelihood of such damages. This provision shall survive termination of the Agreement.

8. Indemnification. Seller agrees to indemnify PNC Bank for, and hold PNC Bank harmless from, all claims, demands, losses, liabilities and expenses (including attorneys' fees), resulting from or with respect to the services provided hereunder including, without limitation: (a) any action taken, or not taken, by PNC Bank in regard thereto in accordance with the terms of this Agreement; (b) Items, including, without limitation, any automated clearinghouse transactions, which are returned for any reason, and any adjustments or processing errors; and (c) any failure of the Seller to pay any invoice or charge of PNC Bank for services in respect to this Agreement, the Items, the Account or any amount owing to PNC Bank from Seller with respect thereto or to the service provided hereunder. To the extent of such indemnity, Seller agrees to reimburse PNC Bank for any amounts described in clause (b) of this Section in the event and to the extent that there are insufficient funds in the Accounts to cover any amounts described in clause (b) of this Section after receiving "Notice". Seller agree to pay within thirty (30) days of receipt thereof any documented invoice by PNC Bank under this indemnity. The indemnification provided for in this Section 8 does not apply to any cost or damage attributable to PNC Bank's gross negligence or willful misconduct. This indemnity shall survive the termination of this Agreement. If Seller fails to so repay PNC Bank the amounts described in clause (b) above, then Agent shall repay PNC Bank for such amounts immediately upon demand to the extent that Agent has given the Notice and such amounts were transferred from an Account at the direction of the Agent.

9. Failure to Perform. None of CPA, the Seller, the Agent or PNC Bank will be liable for any failure to perform its obligations when the failure arises out of causes beyond its control, including, without limitation, an act of a governmental regulatory/authority, an act of God, accident, equipment failure, labor disputes or system failure, provided it has exercised such diligence as the circumstances require.



10. Governing Law. This agreement shall be construed in accordance with and governed by the laws of the State of New York. PNC Bank, CPA, the Seller and Agent hereby waive their respective rights to a trial by jury in any proceeding related to this Agreement.

11. No Extension of Credit. Nothing in this Agreement, unless otherwise agreed to in writing, or any course of dealing between CPA, the Seller, the Agent or PNC Bank, commits or obligates PNC Bank to extend any overdraft or other credit to CPA, the Seller or the Agent.

12. Amendments and Waivers. This Agreement may be amended or waived only in writing signed by CPA, the Seller, the Agent and PNC Bank.

13. Assignment. None of CPA, the Seller, the Agent or PNC Bank may assign or transfer any of its rights or obligations under this Agreement, except PNC Bank may assign or transfer its rights and obligations to any successor by merger of PNC Bank or to any financial institution that is directly or indirectly (a) in control of PNC Bank, (b) under the control of PNC Bank, or (c) under common control with PNC Bank, provided that in the event of an assignment to a financial institution that is directly or indirectly under the control of PNC Bank, PNC Bank agrees to remain primarily liable under this Agreement. This Agreement shall bind the respective successors and assigns of the parties and shall inure to the benefit of their respective successors and assigns.

14. Termination. PNC Bank may terminate this Agreement upon thirty (30) business days' prior written notice to CPA, the Seller and the Agent. The Agent may terminate this Agreement upon forty-five (45) days' prior written notice to PNC Bank. Neither CPA nor the Seller may terminate this Agreement without the prior written consent of the Agent. Any claim or cause of action of any party against any other relating to this Agreement which existed at the time of termination shall survive the termination. All mail received after the date specified in such notice of termination shall be returned by PNC Bank to the Agent by first class mail or such other means mutually agreeable to the Agent and PNC Bank. Notwithstanding the foregoing, PNC Bank may terminate this Agreement immediately upon contemporaneous written notice to the other parties in the event of suspected fraud, abuse, or other illegal activity in connection with the Accounts or this Agreement. Upon any such termination, PNC Bank will close the Accounts and transfer all funds therein to, or at the direction of, the Agent.

15. Entire Agreement. This Agreement constitutes the entire agreement and understanding, and supersedes all prior agreements and understandings, between CPA, the Seller, the Agent and PNC Bank relating to the services provided pursuant to this Agreement as of the date of this Agreement.

16. Notices. Any notices given pursuant to this Agreement shall be given by any commercially reasonable means and all notices shall be effective when received. Each written notice shall be addressed to the relevant address appearing below or at another address specified in a written notice by one party to the other.

If to CPA:

801 E. 86th Avenue  
Merrillville, Indiana 46410  
Attention: Assistant Treasurer

If to the Seller:

200 Civic Center Drive  
Columbus, Ohio 43215  
Attention: Assistant Treasurer

If to the Administrative Agent:

The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch  
1251 Avenue of the Americas  
New York, NY 10020

If to PNC Bank:

PNC Bank, National Association  
Treasury Management  
Two PNC Plaza, 31st Floor  
620 Liberty Avenue  
Pittsburgh, PA 15222  
Attn: Gabe Galioto

17. Counterparts. This Agreement may be executed by CPA, the Seller, the Agent and PNC Bank individually or in several separate counterparts, each of which shall be an original and all of which taken together shall constitute one and the same agreement.

18. Rules. Use of the services provided pursuant to this Agreement is subject to all applicable laws, regulations, rules and funds transfer systems and clearing arrangements, whether or not PNC Bank is a party to such policies.

19. Right to Place Hold, Bankruptcy, Interpleader. If at any time: (a) PNC Bank, in good faith, is in doubt as to the action it should take under this Agreement or (b) Seller becomes subject to a voluntary or involuntary bankruptcy, reorganization, receivership or similar proceeding, or (c) PNC Bank is served with legal process which it in good faith believes prohibits the disbursement of the funds deposited in the Accounts, then PNC Bank shall have the right (i) to place a hold on the funds in all such Accounts until such time as it receives an appropriate court order or other assurance satisfactory to it as to the disposition of the funds in the Accounts, or (ii) to commence, at Seller's expense, an interpleader action in any competent Federal or State Court located in the Commonwealth of Pennsylvania, and otherwise to take no further action except in accordance with joint written instructions from CPA, Seller and Agent or in accordance with the final order of a competent court, served on PNC Bank.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized officers or representatives as of the date first set forth above.

PNC BANK, NATIONAL ASSOCIATION

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

By: \_\_\_\_\_  
Name: Vincent V. Rea  
Title: Assistant Treasurer

COLUMBIA GAS OF PENNSYLVANIA, INC.

By: \_\_\_\_\_  
Name: David J. Vajda  
Title: Vice President, Treasure and Chief Risk  
Officer

THE BANK OF TOKYO-MITSUBISHI UFJ,  
LTD., NEW YORK BRANCH, as Agent

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

SCHEDULE I  
ACCOUNTS

Re: Multi-Party Blocked Account Agreement, dated as of March 15, 2010, by and among Columbia Gas of Pennsylvania, Inc., Columbia Gas of Pennsylvania Receivables Corporation, The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch, and PNC Bank

Account: 1010935277

EXHIBIT A  
FORM OF NOTICE

[Letterhead of The Bank of Tokyo-Mitsubishi UFJ,  
Ltd., New York Branch]

To: PNC Bank, National Association  
Treasury Management  
Two PNC Plaza, 31st Floor  
620 Liberty Avenue  
Pittsburgh, PA 15222  
Attn: Gabe Galioto

Re: CPA  
Account Nos. \_\_\_\_\_

Ladies and Gentlemen;

Reference is made to the Multi-Party Blocked Account Agreement dated as of March 15, 2010 (the "Agreement") among Columbia Gas of Pennsylvania, Inc., Columbia Gas of Pennsylvania Receivables Corporation, us and you regarding the above-described accounts (the "Accounts"). In accordance with Section 1 of the Agreement, we hereby give you notice of our exercise of control of the Accounts.

Very truly yours,

The Bank of Tokyo-Mitsubishi UFJ, Ltd., New  
York Branch  
(As Agent)

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

ANNEX C

Forms of Contracts

(attached)

ANNEX D

Credit and Collection Policy

(attached)

ANNEX E-1

Form of Monthly Report

(attached)



Columbia Gas of Pennsylvania Receivables Corp.

REPORT DATE: 2/28/2010

**OBLIGOR INPUTS & CALCULATION**

		A1 / P1			A2 / P2			NR / NR			NR / NR			NR / NR			NR / NR			A2 / P2	
OBLIGOR		BP ENERGY COMPANY (AMOCO)			SEQUENT ENERGY MANAGEMEN			COLUMBUS SOUTHERN			COLONIAL ENERGY			INTERSTATE GAS SUPPLY, INC			INC.			VIRGINIA POWER ENER	
CONC. %		10.00%			5.00%			2.00%			2.00%			2.00%			2.00%			5.00%	
		Outstandin			Outstandin			Outstandin			Outstandin			Outstandin			Outstandin			Outstandin	
		gs	Limit \$	Excess	gs	Limit \$	Excess	gs	Limit \$	Excess	gs	Limit \$	Excess	gs	Limit \$	Excess	gs	Limit \$	Excess	gs	Limit \$
FOR THE REPORTING PERIOD:																					

**HISTORICAL NUMBERS**











Columbia Gas of Pennsylvania Receivables Corp.

REPORT DATE: 2/28/2010

MONTHLY INPUTS

		Sales (Net of Interco and CAP)	Collections (Net of Interco)	Current	1-30 DPD	31-60 DPD	61-90 DPD	91-120 DPD	121 + DPD	CAP Activity	Gross Charge Offs	Gross Charge Offs <120 DPI	Recoveries
FOR THE REPORTING PERIOD:													

HISTORICAL NUMBERS





										ELIGIBILITY				
1-30 DPD %	31-60 DPD	31-60 DPD %	61-90 DPD	61-90 DPD %	91-120 DPD	91-120 DPD %	121 + DPD	121+ DPD %	Total Aging %	Receivables End Balance	Defaulted Receivables (91+ DPD)	Obligors with > 10% 120+ DPD	Receivables from obligors who have filed bankruptcy in the past 12 months	Generic Payment Plan Receivables
											(-)	(-)	(-)	(-)

								YIELD RESERVE		CP OUTSTANDING			
Intercompany (Affiliate)	Off System Sale Receivables (w/ other contracts on Receivables)	All Government Receivables	All Payment Terms > 30 DPI	Off System Sale Receivables (Total Billed)	Off System Sale Receivables (Un-Billed)	Off System Sale Receivables (NET of A/P)	All Customer Deposits and Accrued Interest	Base Rate	CP Outstanding as of Previous Month End	Addition (+) or Reduction (-) in CP During Current Month	New CP Outstanding	Max Availability (Total Investment)	
(-)	(-)			(-)	(-)	(+)							

**Columbia Gas of Pennsylvania Receivables Corp.  
 MONTHLY REPORT**

**I. Total Investment**

	Total Amount
CP Outstanding	
1 CP Outstanding as of the Previous Month End	\$0
2 Addition (+) or Reduction (-) in CP During Current Month	\$0
3 New CP Outstanding (Net Investment)	\$0

**II. Portfolio Aging**

	A	B	C	D	E	F	G
	Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	91- 120 Days Past Due	121+ Days Past Due	Total
4							

**III. Portfolio Activity**

	A	B	C	D	E	F	G	H
	Beginning Balance	New Sales	Collections	Net Charge-Offs	Total Dilution	CAP Activity		Ending Balance
5								

**IV. Concentration Receivables**

	A	B	C	D	
	Obligor Name	Receivables	Concentration Limit (\$)	Purchase Limit (%)	Excess Concentrations
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11	<b>Total Excess Concentrations</b>				-

**V. Net Receivable Balance**

7 Total Ending A/R	(-)	(+)	0
8 Defaulted Receivables (91+ DPD)			
9 Obligor with > 10% 120+ DPD			
10 Bankrupt			
11 Generic Payment Plan Receivables			
12			
13 Off System Sale Receivables			
14 Government Receivables > 10% of Ending A/R			
15			
16			
17			
18 Total Ineligible Receivables			
19 Un-Billed Receivables add back			
20 Total Eligible Receivables			
21 Customer Deposits > 15% of Eligible Rec.			
22 Payment Terms > 30 DPI (in aggregate > 5% of Total Eligible)			
23 Total Excess Concentrations			
24 <b>Net Receivable Balance</b>			0

**VI. Performance Ratio Calculations**

	A	B	C	D	E	F
	Default Ratio		Loss-to-Liquidation Ratio		Dilution Ratio	
Month	1-Month	3-Month Rolling Average	1-Month	3-Month Rolling	1-Month	3-Month Rolling Average

25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						

**VII. Reserve Calculations**

Loss Reserve

- 39 Loss Ratio
- 40 Loss Reserve Stress Factor
- 41 Loss Horizon Ratio
- 42 Loss Reserve %

Dilution Reserve

- 43 Dilution Reserve Stress Factor
- 44 Dilution Ratio
- 45 3-m Avg. Dilution Ratio
- 46 Expected Dilution
- 47 Dilution Spike
- 48 Dilution Horizon Ratio
- 49 Dynamic Volatility
- 50 Dilution Reserve %

Yield and Servicer Reserve

- 51 Base Rate
- 52 Default Rate
- 53 Servicer Fee
- 54 Stress Factor
- 55 Portfolio Turnover
- 56 Yield Reserve %
  
- 57 Total Reserve Floor %
- 58 Total Dynamic Reserve %

**VIII. Computation of Investment**

- 59 CP Outstanding
- 60 Net Receivable Balance
- 61 Total Reserve Floor %
- 62 Total Dynamic Reserve %

63 Aggregate Reserves Amount	
64 Receivable Interest	
65 Maximum Possible Funding Amount (limit \$275MM)	0
66 Mandatory Paydown (if needed)	0

**IX. Compliance Tests**

Current Month

Current 3-month rolling average Default Ratio below	<input type="text"/>	Compliant
Current 3-month rolling average L-to-L Ratio below	<input type="text"/>	Compliant
Current 3-month rolling average Dilution Ratio below	<input type="text"/>	Compliant
Is the NiSource Rated lower than BBB- AND Baa3 OR Is the NiSource Rated lower than BB+ OR Ba1 ?	<input type="text" value="NO"/>	Compliant

By signing below, I attest to the accuracy and completeness of the above information. In addition to that, I certify that Columbia Gas of Pennsylvania Receivables Corp. has and continues to comply with all facility documentation,



ANNEX E-2

Form of Daily Report

(attached)

Columbia Gas of Pennsylvania Receivables Corp.  
 DAILY REPORT

Portfolio Aging

A	B	C	D	E	F	G
Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	91- 120 Days Past Due	121+ Days Past Due	Total

Portfolio Activity

A	B	C	D	E	F	G	H
Beginning Balance	New Sales	Collections	Net Charge-Offs	Total Dilution	CAP Activity		Ending Balance

Total Ineligible Receivables	<< Same % as most recent monthly report >>
Un-Billed Receivables add back	
Total Eligible Receivables	
Customer Deposits >15% of Eligible Rec.	<< Same % as most recent monthly report >>
Payment Terms>30 DPI (in aggregate > 5% of Total Eligible)	<< Same % as most recent monthly report >>
Total Excess Concentrations	<< Same % as most recent monthly report >>
Not Receivable Balance	

Reserve Calculations

Loss Reserve %	<< Same % as most recent monthly report >>
Dilution Reserve %	<< Same % as most recent monthly report >>
Yield Reserve %	<< Same % as most recent monthly report >>
Total Reserve Floor %	
Total Dynamic Reserve %	<< Same % as most recent monthly report >>

Computation of Investment

CP Outstanding  
 Net Receivable Balance  
 Total Reserve Floor %  
 Total Dynamic Reserve %  
 Aggregate Reserves Amount  
 Receivable Interest

By signing below, I attest to the accuracy and completeness of the above information. In addition to that, I certify that Columbia Gas of Pennsylvania Receivables Corp. has and continues to comply with all facility documentation, covenants, representations and warranties as set out in the Receivables Purchase Agreement dated March 15, 2010.

x \_\_\_\_\_  
 Name:  
 Title:

x \_\_\_\_\_  
 Date:

x \_\_\_\_\_  
 Name:  
 Title:

x \_\_\_\_\_  
 Date:

ANNEX F

Additional Representations and Warranties of the Seller

1. This Agreement creates a valid and continuing security interest (as defined in the applicable UCC) in the Receivables, the Related Security and Collections with respect thereto and the Blocked Accounts and Lock-Boxes in favor of the Administrative Agent, for the benefit of the Indemnified Parties, which security interest is prior to all other Adverse Claims other than Permitted Liens, and is enforceable as such against the creditors of and purchasers from the Seller.
2. The Receivables constitute "accounts" within the meaning of the applicable UCC.
3. The Seller owns and has good title to the Receivables, the Related Security and Collections with respect thereto and the Blocked Accounts and Lock-Boxes, free and clear of any Adverse Claim, claim or encumbrance of any Person other than Permitted Liens.
4. The Seller has caused or will have caused, within ten (10) days, the filing of all appropriate financing statements in the proper filing office in the appropriate jurisdictions under applicable law in order to perfect the security interest in the Receivables, the Related Security and Collections with respect thereto (except with respect to Choice Marketer Receivables which are not Eligible Receivables, solely with respect to filings perfecting the transfer of such Receivables from the related Choice Marketer to the Originator) and the Blocked Accounts and Lock-Boxes granted to the Administrative Agent, for the benefit of the Indemnified Parties, hereunder.
5. Other than the security interest granted to the Administrative Agent, for the benefit of the Indemnified Parties, pursuant to this Agreement, the Seller has not pledged, assigned, sold, granted a security interest in, or otherwise conveyed any of the Receivables, the Related Security and Collections with respect thereto or the Blocked Accounts or Lock-Boxes. The Seller has not authorized the filing of and is not aware of any financing statements against the Seller that include a description of collateral covering the Receivables, the Related Security and Collections with respect thereto or the Blocked Accounts or Lock-Boxes other than any financing statement relating to the security interest granted to the Administrative Agent, for the benefit of the Purchasers, hereunder or that has been terminated. The Seller is not aware of any judgment or tax lien filings against the Seller.



ANNEX G

FORM OF PURCHASE NOTICE

[Date]

The Bank of Tokyo-Mitsubishi UFJ, Ltd. New York Branch, [MANAGING AGENT]  
as Administrative Agent and a Managing Agent  
1251 Avenue of the Americas  
New York, New York 10020  
Attention: Securitization Group  
Facsimile: (212) 782-6448

Re: PURCHASE NOTICE

Ladies and Gentlemen:

Reference is hereby made to that certain Receivables Purchase Agreement, dated as of March 15, 2010, by and among Columbia Gas of Pennsylvania Receivables Corporation, a Delaware corporation (the "Seller"), Columbia Gas of Pennsylvania, Inc., as Servicer, the Bank Purchasers, Conduit Purchasers and Managing Agents party thereto and The Bank of Tokyo-Mitsubishi UFJ, Ltd. New York Branch, as Administrative Agent (as amended, restated, supplemented or otherwise modified, the "Receivables Purchase Agreement"). Capitalized terms used herein shall have the meanings assigned to such terms in the Receivables Purchase Agreement.

Each of you is hereby notified of the following purchase of Receivables Interest:

Purchase Price: \$ \_\_\_\_\_

Date of Purchase: \_\_\_\_\_

[Yield]:\* [Adjusted Eurodollar Rate][Base Rate]

\* If Assignee Rate is to apply

The amount of the purchase price to be funded by each Purchaser Group is as follows:

BTMU Purchaser Group: \$ \_\_\_\_\_  
[PURCHASER GROUP]: \$ \_\_\_\_\_

Please wire-transfer the proceeds of the purchase price in immediately available funds to the Seller's Account.

Please advise [Name] at telephone no. \_\_\_\_\_ if the Conduit Purchaser in your Purchaser Group will not be making this purchase.

In connection with the purchase to be made on the above listed "Date of Purchase" (the "Purchase Date"), the Seller hereby certifies that the following statements are true on the date hereof, and will be true on the Purchase Date (before and after giving effect to the proposed purchase):

(i) the representations and warranties contained in Sections 4.01 and 4.02 of the Receivables Purchase Agreement are correct on and as of the Purchase Date as though made on and as of such date;

(ii) no event has occurred and is continuing, or would result from the proposed purchase, that constitutes an *Event of Termination*, an *Involuntary Bankruptcy Event* or an *Incipient Event of Termination*; and

(iii) the Originator shall has sold or contributed to the Seller, pursuant to the Sale Agreement, all Receivables that arose on or prior to the Purchase Date.

Very truly yours,

COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

By: \_\_\_\_\_  
Name:  
Title:

ANNEX H

Form of Joinder Agreement

(attached)

## FORM OF JOINDER AGREEMENT

Reference is made to the Receivables Purchase Agreement dated as of March 15, 2010 by and among Columbia Gas of Pennsylvania Receivables Corporation (the "Seller"), Columbia Gas of Pennsylvania, Inc., as the Servicer, the Bank Purchasers and Conduit Purchasers from time to time party thereto, the Managing Agents from time to time party thereto and The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch, as Administrative Agent for the Purchasers (as the same may be amended, restated, supplemented or otherwise modified from time to time, the "Agreement"). To the extent not defined herein, capitalized terms used herein have the meanings assigned to such terms in the Agreement.

\_\_\_\_\_ (the "New Managing Agent"), \_\_\_\_\_ (the "New Conduit Purchaser[s]"), \_\_\_\_\_ (the "New Bank Purchaser[s]"); and together with the New Managing Agent and New Conduit Purchaser[s], the "New Purchaser Group"), the Seller, the Servicer and the Administrative Agent agree as follows:

1. Pursuant to Section 11.03 of the Agreement, the Seller has requested that the New Purchaser Group agree to become a "Purchaser Group" under the Agreement.

2. The effective date (the "Effective Date") of this Joinder Agreement shall be the later of (i) the date on which a fully executed copy of this Joinder Agreement is delivered to the Administrative Agent and (ii) the date of this Joinder Agreement.

3. By executing and delivering this Joinder Agreement, each of the New Managing Agent, the New Conduit Purchaser[s] and the New Bank Purchaser[s] confirms to and agrees with each other party to the Agreement that (i) it has received a copy of the Agreement and such other documents and information as it has deemed appropriate to make its own credit analysis and decision to enter into this Joinder Agreement; (ii) it will, independently and without reliance upon the Administrative Agent, the other Managing Agents, the other Purchasers or any of their respective Affiliates, and based on such documents and information as it shall deem appropriate at the time, continue to make its own credit decisions in taking or not taking action under the Agreement or any Transaction Document; (iii) it appoints and authorizes the Administrative Agent to take such action as agent on its behalf and to exercise such powers under the Agreement, the Transaction Documents and any other instrument or document pursuant thereto as are delegated to the Administrative Agent by the terms thereof, together with such powers as are reasonably incidental thereto and to enforce its respective rights and interests in and under the Agreement, the Transaction Documents, the Receivables, the Related Security and the Collections; (iv) it will perform all of the obligations which by the terms of the Agreement and the Transaction Documents are required to be performed by it as a Managing Agent, a Conduit Purchaser or a Bank Purchaser, as applicable; (v) its address for notices shall be the office set forth beneath its signature to this Joinder Agreement; and (vi) it is duly authorized to enter into this Joinder Agreement.

4. On the Effective Date of this Joinder Agreement, each of the New Managing Agent, the New Conduit Purchaser[s] and the New Bank Purchaser[s] shall join in and be a party to the Agreement and, to the extent provided in this Joinder Agreement, shall have the

rights and obligations of a Managing Agent, a Conduit Purchaser or a Bank Purchaser, as applicable, under the Agreement.

5. This Joinder Agreement may be executed by one or more of the parties on any number of separate counterparts, and all of said counterparts taken together shall be deemed to constitute one and the same instrument.

6. This Joinder Agreement shall be governed by, and construed in accordance with, the laws of the State of New York.

IN WITNESS WHEREOF, the parties hereto have caused this Joinder Agreement to be executed by their respective officers thereunto duly authorized, as of the date first above written, such execution being made on Schedule I hereto.

[Remainder of page left intentionally blank]



NEW MANAGING AGENT:

[NEW MANAGING AGENT]

By: \_\_\_\_\_

Name:

Title:

Address for notices:

[Address]

Consented to this \_\_\_ day of \_\_\_\_\_, 20\_\_ by:

COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION, as Seller

By: \_\_\_\_\_

Name:

Title:

COLUMBIA GAS OF PENNSYLVANIA, INC.,  
as Servicer

By: \_\_\_\_\_

Name:

Title:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH, as Administrative Agent

By: \_\_\_\_\_

Name:

Title:

[\_\_\_\_\_] ,  
as Managing Agent

By: \_\_\_\_\_

Name:

Title:

ANNEX I-1

Form of Choice Marketer Purchase Agreement

(attached)



## ACCOUNTS RECEIVABLE PURCHASE AGREEMENT

This Agreement made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, (“Agreement”) by \_\_\_\_\_ and \_\_\_\_\_ between \_\_\_\_\_ located at \_\_\_\_\_ (“NGS”), and Columbia Gas of Pennsylvania, Inc. (“Company” or “CPA”), 200 Civic Center Dr., Columbus, OH 43215.

**WHEREAS**, the Company has instituted a service regulated by the Pennsylvania Public Utility Commission (“Commission”) in which it offers gas distribution service to residential and small commercial customers of the Company (“Choice Service”);

**WHEREAS**, the Choice Service contemplates that the Company’s customers will secure *their gas supplies competitively, through a natural gas supplier (“NGS”) that has been licensed to supply natural gas in Pennsylvania and is eligible to provide service on the Company’s system, and that the Company’s customers will continue to use the Company to distribute the gas supplies;*

**WHEREAS**, the Choice Service provides that the Company, at its option, may purchase the accounts receivable from participating NGSS who desire the Company to make such purchases;

**WHEREAS**, the NGS is participating in the Choice Service, and the NGS desires to have the Company purchase its accounts receivable and the Company has agreed to purchase the NGS’s accounts receivable;

**NOW THEREFORE** in consideration of the mutual promises and covenants contained in this Agreement, the NGS and the Company agree to the following terms and conditions:

1. Definitions.

- a. The term “Customer” as used herein shall mean the Company’s customers who are both participating in the Company’s Choice Service and who are being provided natural gas by the NGS. Under no circumstances shall the term “Customer” include the Company’s customers who are not participating in the Choice Service or who are not being provided natural gas by the NGS.
- b. The term “Accounts Receivable” as used herein shall mean the uncollected amounts that are justly due and owing from Customers in payment for the natural gas sold to the Customer by the NGS. This term does not include any applicable Pennsylvania sales tax or late payment fees charged to the Customer and added to the Customer’s bill.
- c. The term “NGS Agreement” as used herein shall mean any and all agreements between the NGS and the Company and/or all applicable tariffs of the Company as approved by the Commission, which govern the relationship between the NGS and the Company. The NGS Agreement is hereby incorporated by reference and made part of this Agreement.

- d. The term "Customer Base" as used herein shall mean the entire group of Customers for which the NGS is providing natural gas.
2. Purchases. Under this Agreement, the Company agrees to purchase from the NGS, and the NGS Agrees to sell to the Company, the NGS's Accounts Receivable in accordance with the following requirements:
    - a. The Company shall make purchases beginning in the calendar month December, 2003 and shall make purchases each month thereafter through the remainder of the Initial Term of this Agreement (as defined in paragraph 3 below) and any subsequent renewal term. The purchase made in any particular month shall consist of the Customer indebtedness incurred during the most recently completed billing cycle for each particular Customer. For illustration purposes only, if a Customer's billing cycle is the fifteenth (15<sup>th</sup>) day of Month One to the fifteenth (15<sup>th</sup>) day of Month Two, in Month Two, the Company shall purchase that Customer's Accounts Receivable that is billed in Month Two.
    - b. Irrespective of paragraph a. above, in no case shall the Company purchase the Accounts Receivable for Customer indebtedness incurred prior to October 25, 2001. The Company shall make each monthly purchase as a lump sum consisting of the Accounts Receivable for all of the accounts in the NGS's Customer Base, and the Company shall not make purchases of less than all of the Accounts Receivable held by the NGS for that particular month. Under no circumstance shall the Company purchase the Accounts Receivable for any customer or customers who did not participate in the Choice Service for the month being purchased.
  3. Term. The initial term of this Agreement shall commence upon execution of this Agreement and shall continue until July 1, 2005 (the "Initial Term"). After the expiration of the Initial Term, this Agreement shall continue and renew on a year to year basis unless either party provides the other with written notice of its desire to cancel this Agreement at least thirty (30) days prior to expiration of the Initial Term or any renewal term thereafter.
  4. Price. The Company shall purchase the NGS's Accounts Receivable at a five percent (5%) discount of the total amount billed by the NGS to its total Customer Base for providing natural gas supplies to the Customer Base for that month. The Company shall calculate the amount due the NGS by first adding together all of the bills for natural gas sold to Customers in the NGS's Customer Base, and then multiplying that total amount by ninety-five percent (95%). This calculation methodology shall be effective for all Accounts Receivable purchases made during the entire Initial Term and any renewal term of this Agreement.
  5. Payment. Beginning with Accounts Receivable purchased in December, 2003, and continuing on a monthly basis for the Initial Term and any renewal term of this Agreement, the Company shall make payment to the NGS for the Accounts Receivable

being purchased within thirty (30) days after the last unit billed in any billing cycle. Said monthly payment shall be made to the NGS by the Company regardless of whether any particular Customer or Customers in the NGS's Customer Base pays their bill(s). Any monthly payment, other than payments associated with an adjustment to an account, which is not made by the Company within 60 days shall be subject to a late payment charge of 1.25% per month applied to any unpaid amount.

6. Sales Tax Responsibility. The NGS, and not the Company, is fully responsible for all Pennsylvania sales tax deficiencies and audits regarding the NGS's sale of the natural gas commodity to the Customer. The Company acknowledges that it is providing a service to the NGS in those situations where the Company collects the sales tax and remits the sales tax over to Pennsylvania. The NGS also acknowledges that it is responsible for collecting and maintaining Pennsylvania sales tax exemption certificates from the Customers and informing the Company as to which Customers are not required to pay the sales tax. The Company is fully responsible for all Pennsylvania sales tax deficiencies and audits regarding the Company's charges related to the distribution of the natural gas commodity to the Customer.

7. Late Payment Fees. The Company shall be entitled to collect and retain from the Customers any and all late payment fees specified in the NGS's agreements with the Customer. NGS agrees to include late payment fee language in all natural gas commodity supply agreements with Customers initiated or renewed during the term of this Agreement. The late payment fee shall be equal to at least 1.25% of any unpaid natural gas commodity balance outstanding at the next billing date.

8. Adjustments. The Company reserves the right to adjust the NGS's account with regard to Accounts Receivable purchases for up to two (2) years after the original billing date for any individual Customer's bill at issue for accounting errors or any other necessary adjustment.

9. Right of Set-Off. The Company and the NGS agree that if the NGS owes the Company any fees, costs or penalties whatsoever, the Company shall have the right of set-off as against those fees, cost or penalties due and owing to the Company. In calculating the payment due the NGS under this Agreement, said fees, costs or penalties shall be deducted from the amount to be paid to the NGS after the five (5%) percent discount is applied to total amount billed by the NGS to its total Customer Base for providing natural gas supplies to the Customer Base for that month.

10. Binding Agreement. This Agreement shall be binding upon the parties hereto, their heirs, executors, administrators, successors and assigns.

11. Assignment. This Agreement may be assigned only with the prior written consent of Company, which consent shall not be unreasonably withheld.

12. Notice and Payments. If requested by the NGS in writing, all payments to the NGS under this Agreement shall be made by wire transfer pursuant to the wire instructions provided by the NGS to the Company. All notices to the NGS and the

Company which are provided for in this Agreement shall be duly delivered to the post office address as follows:

ATTN: \_\_\_\_\_ (NGS' legal name)  
\_\_\_\_\_ (Address)  
\_\_\_\_\_ (City, State, Zip)  
\_\_\_\_\_ (Contact Name)  
\_\_\_\_\_ (Telephone number)  
\_\_\_\_\_ (Fax number)  
\_\_\_\_\_ (e-mail address)

Columbia Gas of Pennsylvania, Inc.  
200 Civic Center Dr.  
Columbus, OH 43215  
ATTN: Heather Bauer  
614-460-5554  
614-460-4291  
[hbauer@nisource.com](mailto:hbauer@nisource.com)

13. Governing Law. This Agreement and the rights and obligations of the parties hereunder shall in all respects be governed by, and construed in accordance with, the laws of the Commonwealth of Pennsylvania (without regard to the conflict of law principles of such Commonwealth), including all matters of construction, validity and performance.

14. Counterparts. This Agreement may be executed in counterparts, each of which when so executed and delivered shall be an original, with all such counterparts together constituting one and the same instrument.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement this day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**COLUMBIA GAS OF  
PENNSYLVANIA, INC.**  
200 Civic Center Dr.  
Columbus, OH 43215

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

CH218021700.1  
CH218021700.1

ANNEX I-2

Form of Choice Marketer Security Agreement

(attached)

## ACKNOWLEDGEMENT AND SECURITY AGREEMENT

WHEREAS, Columbia Gas of Pennsylvania, Inc. (the "Company") and [ ] ("Supplier") are parties to an Accounts Receivable Purchase Agreement dated [ ] pursuant to which certain of Supplier's accounts receivable are sold by Supplier to the Company;

WHEREAS, the parties wish to perfect the Company's interest in such transfer.

NOW, THEREFORE, in consideration of the agreements set forth in the Accounts Receivable Purchase Agreement and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

Notwithstanding any statement in the Accounts Receivable Purchase Agreement, the parties acknowledge and agree that title to a Receivable shall pass to the Company upon delivery of gas to the obligor under such Receivable. The Company shall pay for such Receivable in accordance with the terms of the Accounts Receivable Purchase Agreement. The Company and Supplier have structured the Accounts Receivable Purchase Agreement with the intention that each purchase of Receivables thereunder be treated as a sale of such Receivables by Supplier to the Company. In the event that, contrary to the mutual intent of the Company and Supplier, any purchase of Receivables under the Accounts Receivable Purchase Agreement is not characterized as a sale, Supplier shall, effective as of the date hereof, be deemed to have granted (and the Supplier hereby does grant) to the Company a first priority security interest in all of Supplier's right, title and interest in and to all Receivables, whether now owned and existing or hereafter acquired or arising (but not including any Receivable that arises after the expiration or termination of the Company's obligation to purchase and pay for Receivables under the Accounts Receivable Purchase Agreement), all Related Security and Collections with respect thereto and, to the extent not included in the foregoing, all proceeds of any and all of the foregoing. Supplier acknowledges and agrees that the security interest granted herein attaches at the time of delivery of gas to the obligor of a Receivable. In the event the Accounts Receivable Purchase Agreement expires or is terminated pursuant to its terms without being replaced by a successor agreement, the Company agrees to promptly amend any financing statement on file in a matter reasonably satisfactory to Supplier. Although it is not the intent of this document to interfere with or otherwise compromise the confidential nature of any information possessed by Supplier, Supplier also hereby agrees to provide access at reasonable times and in a reasonable manner to all books, records and other information (including, without limitation data contained in computer programs, tapes, discs, punch cards, data processing software and related property and rights) relating to such Receivables and only to the extent necessary in the event Company possesses no other reasonably comparable information and therefore needs such access to collect such Receivables.

As used in this Acknowledgement and Security Agreement, capitalized terms shall have the following meanings:

"Collections" means, with respect to any Receivable, all cash collections and other cash proceeds of such Receivable, including, without limitation, all cash proceeds of Related Security with respect to such Receivable.

“Receivable” means the indebtedness and other obligations of any obligor to pay for natural gas provided by Supplier under the Company’s Choice Service and delivered on the Company’s distribution system, whether billed or unbilled, including the right to payment of any interest or finance charges, late payment charges, delinquency charges, extension or collection fees and all other obligations of such obligor with respect thereto.

“Related Security” means with respect to any Receivable:

- (i) all security interests or liens and property subject thereto from time to time purporting to secure payment of such Receivable, together with all financing statements authorized by an obligor describing any collateral securing such Receivable;
- (ii) all guaranties, insurance and other agreements or arrangements of whatever character from time to time supporting or securing payment of such Receivable; and
- (iii) all of Supplier’s right, title and interest, if any, in and to all invoices that evidence, secure or otherwise relate to such Receivable.

IN WITNESS WHEREOF, the parties have executed this Acknowledgement and Security Agreement this \_\_\_ day of \_\_\_\_\_, 2010.

Columbia Gas of Pennsylvania, Inc.

[ \_\_\_\_\_ ]

By: \_\_\_\_\_  
Name:  
Title:

By: \_\_\_\_\_  
Name:  
Title:



ANNEX I-3

Form of Revised Choice Marketer Purchase Agreement

(attached)

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

**ACCOUNTS RECEIVABLE PURCHASE AGREEMENT**

This Agreement made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, (“Agreement”) by and between \_\_\_\_\_ located at \_\_\_\_\_ (“Supplier”), and Columbia Gas of Pennsylvania, Inc. (“Company”), 200 Civic Center Dr., Columbus, OH 43215.

**WHEREAS**, the Company has instituted a service regulated by the Pennsylvania Public Utility Commission (“Commission”) in which it offers gas distribution service to residential and small commercial customers of the Company (“Choice Service”);

**WHEREAS**, the Choice Service contemplates that the Company’s customers will secure their gas supplies competitively, through a natural gas supplier that has been licensed to supply natural gas in Pennsylvania and is eligible to provide service on the Company’s system, and that the Company’s customers will continue to use the Company to distribute the gas supplies;

**WHEREAS**, the Choice Service provides that the Company, at its option, may purchase the accounts receivable from participating Suppliers who desire the Company to make such purchases;

**WHEREAS**, the Supplier is participating in the Choice Service, and the Supplier desires to have the Company purchase its accounts receivable and the Company has agreed to purchase the Supplier’s accounts receivable;

**NOW THEREFORE** in consideration of the mutual promises and covenants contained in this Agreement, the Supplier and the Company agree to the following terms and conditions:

1. **Definitions.** The following capitalized terms will have the following meanings when used in this Agreement:
  - a. **“Accounts Receivable”** means the indebtedness and other obligations of any Customer to pay for natural gas provided by Supplier under the Company’s Choice Service and delivered on the Company’s distribution system, whether billed or unbilled. This definition does not include any Company distribution charges or the applicable sales tax.
  - b. **“Collections”** means, with respect to any Account Receivable, all cash collections and other cash proceeds of such Account Receivable, including, without limitation, all cash proceeds of Related Security with respect to such Receivable.
  - c. **“Customer”** means the Company’s customers who are both participating in the Company’s Choice Service and who are being provided natural gas by the Supplier. Under no circumstances shall the term “Customer” include the Company’s customers who are not participating in the Choice Service or who are not being provided natural gas by the Supplier.

- d. “Customer Base” means the entire group of Customers for which the Supplier is providing natural gas.
- e. “Supplier Agreement” means any and all agreements between the Supplier and the Company and/or all applicable tariffs of the Company as approved by the Commission, which govern the relationship between the Supplier and the Company. The Supplier Agreement is hereby incorporated by reference and made part of this Agreement.
- f. “Related Security” means with respect to any Account Receivable:
  - (i) all security interests or liens and property subject thereto from time to time purporting to secure payment of such Account Receivable, together with all financing statements authorized by a Customer describing any collateral securing such Receivable;
  - (ii) all guaranties, insurance and other agreements or arrangements of whatever character from time to time supporting or securing payment of such Account Receivable; and
  - (iii) all of Supplier’s right, title and interest, if any, in and to all invoices that evidence, secure or otherwise relate to such Account Receivable.

2. Purchases. Under this Agreement, the Company agrees to purchase from the Supplier, and the Supplier agrees to sell to the Company, the Supplier’s Accounts Receivable in accordance with the terms and conditions of this Agreement including the following requirements:

- a. The Company shall make purchases on a daily basis beginning on the commencement date of this Agreement (see Paragraph 3 below) and shall make purchases daily through the remainder of the term of this Agreement. Although the price for each Account Receivable coming into existence after the date hereof shall be owed by the Company to the Supplier on the date such Account Receivable comes into existence, final settlement of the price between the Company and the Supplier shall be effected on a monthly basis as provided in Paragraph 5 with respect to all Receivables coming into existence during the most recently completed billing cycle for each particular Customer. For illustration purposes only, if a Customer’s billing cycle is the fifteenth (15<sup>th</sup>) day of Month One to the fifteenth (15<sup>th</sup>) day of Month Two, in Month Two, the Company shall pay for those Customer’s Accounts Receivable that are billed in Month Two.
- b. Irrespective of Paragraph a. above, in no case shall the Company purchase the Accounts Receivable for any Customer’s indebtedness incurred prior to that Customer’s enrollment with the Supplier. The Company shall acquire the Accounts Receivable for all of the accounts in the Supplier’s Customer Base, and the Company shall not make purchases of less than all

of the Accounts Receivable originated by the Supplier. Under no circumstance shall the Company purchase the Accounts Receivable for any Customer or Customers who did not participate in the Choice Service for the month being purchased.

- c. Supplier warrants that it has good title to all Accounts Receivable delivered to Company hereunder, and that such Accounts Receivable will be free and clear of all liens, encumbrances, and claims whatsoever, and that it will indemnify Company, and save it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of a breach of such warranty.
- d. Although it is not the intent of this Agreement to interfere with or otherwise compromise the confidential nature of any information possessed by Supplier, Supplier hereby agrees to provide access at reasonable times and in a reasonable manner to all books, records and other information (including, without limitation data contained in computer programs, tapes, discs, punch cards, data processing software and related property and rights) relating to such Accounts Receivable and only to the extent necessary in the event Company possesses no other reasonably comparable information and therefore needs such access to collect such Accounts Receivable.

3. Term. The initial term of this Agreement shall commence upon execution of this Agreement and shall continue through \_\_\_\_\_, 20\_\_, unless cancelled by either party giving to the other not less than thirty (30) days prior written notice of the termination prior to the next expiration date.

4. Price. The Company shall purchase the Supplier's Accounts Receivable at a two and one-quarter percent (2.25%) discount of the total amount billed by the Supplier to its total Customer Base for providing natural gas supplies to the Customer Base for that month. The Company shall calculate the amount due the Supplier by first adding together all of the bills for natural gas sold to Customers in the Supplier's Customer Base, and then multiplying that total amount by ninety-seven and three-quarters percent (97.75%). This calculation methodology shall be effective for all Accounts Receivable purchases made during the initial term as well as all subsequent terms of this Agreement.

5. Payment. Beginning with Accounts Receivable purchased from the commencement of the term of this Agreement (see Paragraph 3 above), and continuing on a monthly basis for the remainder of the term, the Company shall make payment to the Supplier for the Accounts Receivable being purchased within thirty (30) days after the last unit billed in any billing cycle. Subject to the provisions of Paragraphs 3, 8 and 10, said monthly payment shall be made to the Supplier by the Company regardless of whether any particular Customer or Customers in the Supplier's Customer Base pays their bill(s).

6. Sales Tax Responsibility/Indemnification. The Supplier, and not the Company, is fully responsible for all Pennsylvania sales tax deficiencies and audits regarding the Supplier's sale of the natural gas commodity to the Customer. The Company acknowledges that it is providing a service to the Supplier in those situations where the Company collects the sales tax and remits the sales tax over to Pennsylvania. The Supplier also acknowledges that it is responsible for collecting and maintaining Pennsylvania sales tax exemption certificates from the Customers and informing the Company as to which Customers are not required to pay the sales tax. The Company is fully responsible for all Pennsylvania sales tax deficiencies and audits regarding the Company's charges related to the distribution of the natural gas commodity to the Customer. To the fullest extent allowed by law, Supplier shall defend, indemnify, and hold the Company harmless from any and all costs, claims, damages, fines, taxes and any penalties and interest thereon, relating in any way to: (i) the Company's reliance on information or directives provided by Supplier to Company, or (ii) the Company's collection or remittance or failure to collect or remit sales taxes on Supplier's behalf, or (iii) the failure of Supplier to satisfy its tax obligations related to the sale of natural gas. The Company is only responsible for Pennsylvania sales tax deficiencies and audits regarding the Company's charges directly related to its distribution of the natural gas commodity to the Customer. The obligations of Supplier to defend, indemnify and hold Company harmless shall survive the termination or expiration of this Agreement.

7. Late Payment Fees. The Company shall be entitled to collect and retain from the Customers any and all late payment fees specified in the tariff.

8. Adjustments. The Company reserves the right to adjust the Supplier's account with regard to Accounts Receivable purchases for up to two (2) years after the original billing date for any individual Customer's bill at issue for accounting errors or any other necessary adjustment.

9. Additional Actions. Supplier agrees to provide Company with any additional documents and take any additional steps that Company may request to perfect Company's interest in the Accounts Receivable being sold and assigned to Company pursuant to this Agreement, and Supplier hereby authorizes the filing of UCC-1 financing statements to perfect the Company's interest.

10. Right of Set-Off. If the Supplier owes the Company any sum under this Agreement or any other arrangement whatsoever, the Company shall have the rights of recoupment and set-off, with respect to any payments for Accounts Receivable purchased, as against all amounts owed to the Company by Supplier. In calculating the payment due the Supplier under this Agreement, said amounts owed by Supplier to the Company shall be deducted from the amount to be paid to the Supplier (see Paragraph 4) after the two and one-quarter percent (2.25%) discount is applied to total amount billed by the Supplier to its total Customer Base for providing natural gas supplies to the Customer Base for that month.

11. Binding Agreement. This Agreement shall be binding upon the parties hereto, their heirs, executors, administrators, successors and assigns.

12. Assignment. This Agreement may be assigned only with the prior written consent of the Company.

13. Notice and Payments. If requested by the Supplier in writing, all payments to the Supplier under this Agreement shall be made by wire transfer pursuant to the wire instructions provided by the Supplier to the Company. All notices to the Supplier and the Company which are provided for in this Agreement shall be duly delivered to the post office address as follows:

	_____	(Suppliers' legal name)
	_____	(Address)
	_____	(City, State, Zip)
ATTN:	_____	(Contact Name)
	_____	(Telephone number)
	_____	(Fax number)
	_____	(e-mail address)

Columbia Gas of Pennsylvania, Inc.  
200 Civic Center Dr.  
Columbus, OH 43215  
ATTN: Heather Bauer  
614-460-5554  
614-460-4291  
[hbauer@nisource.com](mailto:hbauer@nisource.com)

14. Governing Law. This Agreement and the rights and obligations of the parties hereunder shall in all respects be governed by, and construed in accordance with, the laws of the Commonwealth of Pennsylvania (without regard to the conflict of law principles of such Commonwealth), including all matters of construction, validity and performance. The parties hereto agree that any and all actions, suits or claims with respect to this Agreement shall be brought in a state or federal court located in the State of Pennsylvania or before the Commission, if appropriate. This Agreement shall not be interpreted either more or less favorably toward any party by virtue of the fact that such party or its counsel was responsible or principally responsible for the drafting of all or a portion hereof.

15. Amendment/Waiver. Provisions of this Agreement shall be changed, waived, discharged or terminated only by an instrument in writing signed by authorized representatives of all parties. Notwithstanding any other provision to the contrary, no waiver by a party of any default of any of the obligations contained in this Agreement to be performed by another party shall be construed as a waiver of any succeeding default or breach of the same, or any other obligation or condition.

16. Headings. All headings contained in this Agreement are for convenience only and shall not, in any way, affect the meaning of any provision hereof.

17. Counterparts. This Agreement may be executed or amended in one or more counterparts, each of which, when so executed and delivered, shall be deemed an original, but all of which together shall constitute one instrument.

18. Signatures. Facsimile signatures of the parties on this instrument and any amendment thereto, shall be legally binding.

19. Invalid or Unenforceable Provisions. If any provision of this Agreement is found by a court of competent jurisdiction to be invalid such provision shall be deemed modified so as to be no longer invalid and, all of the remaining provisions of this Agreement shall remain in full force and effect.

20. Recitals. The recitals set forth in this Agreement are an integral part hereof and shall have the same contractual significance as any other language contained in this Agreement.

21. No Joint Venture. Nothing in this Agreement shall be deemed to constitute a joint venture, partnership, corporation or any other entity taxable as a corporation or otherwise.

22. True Sale. The Company and Supplier have structured this Agreement with the intention that each purchase of Accounts Receivable hereunder be treated as a sale of such Accounts Receivable by Supplier to the Company. In the event that, contrary to the mutual intent of the Company and Supplier, any purchase of Accounts Receivable under the Accounts Receivable Purchase Agreement is not characterized as a sale, Supplier shall, effective as of the date hereof, be deemed to have granted (and the Supplier hereby does grant) to the Company a first priority security interest in all of Supplier's right, title and interest in and to all Accounts Receivable, whether now owned and existing or hereafter acquired or arising, all Related Security and Collections with respect thereto and, to the extent not included in the foregoing, all proceeds of any and all of the foregoing. Supplier acknowledges and agrees that the security interest granted herein attaches at the time of delivery of gas to the Customer.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement this day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**COLUMBIA GAS OF  
PENNSYLVANIA, INC.**  
200 Civic Center Dr.  
Columbus, OH 43215

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

CH28021700.4



ANNEX J

Miscellaneous Receivables

Customer Premise Work  
Appliance & Accessory Sales  
Employee Receivables  
Other General Accounts Receivable

- Miscellaneous

Assistance Program Receivables

- Home Energy Assistance Program

Interest Receivable

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FIRST AMENDMENT  
to  
RECEIVABLES PURCHASE AGREEMENT

Dated as of March 14, 2011

THIS FIRST AMENDMENT TO RECEIVABLES PURCHASE AGREEMENT (the "Amendment") is entered into as of March 14, 2010 by and among (i) COLUMBIA GAS OF PENNSYLVANIA RECEIVABLES CORPORATION, a Delaware corporation, as Seller, (ii) COLUMBIA GAS OF PENNSYLVANIA, INC., a Pennsylvania corporation, as Servicer, (iii) THE MANAGING AGENTS SIGNATORY HERETO, and (iv) THE BANK OF TOKYO-MITSUBISHI UFJ, LTD., NEW YORK BRANCH, as Administrative Agent.

PRELIMINARY STATEMENT

A. The Seller, the Servicer, the Managing Agents and the Administrative Agent are parties to that certain Receivables Purchase Agreement dated as of March 15, 2010 (as amended, restated, supplemented or otherwise modified through the date hereof, the "RPA"). Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the RPA.

B. The Seller, the Servicer, the Managing Agents and the Administrative Agent have agreed to amend the RPA, subject to the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the premises set forth above, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

SECTION 1. Amendment. Effective as of the date hereof, subject to the satisfaction of the condition precedent set forth in Section 2 below, the defined term "Scheduled Commitment Termination Date" appearing in Section 1.01 of the RPA is amended to delete the reference to the date "March 14, 2011" and to insert the date "March 13, 2012" in the place thereof.

SECTION 2. Condition Precedent. This Amendment shall become effective and be deemed effective, as of the date first above written, upon receipt by (x) the Administrative Agent of duly executed counterparts of this Amendment from the Seller, the Servicer, the Administrative Agent and the Required Managing Agents and (y) the Administrative Agent and each Managing Agent, in immediately available funds by wire transfer to its account, all fees payable to the Administrative Agent or such Managing Agent, as applicable, under each of the Fee Letters in effect as of the date hereof.

SECTION 3. Covenants, Representations and Warranties of the Seller and Servicer.

3.1 Upon the effectiveness of this Amendment, each of the Seller and the Servicer hereby reaffirms all covenants, representations and warranties made by it, to the extent the same are not amended hereby, in the RPA and agrees that all such covenants, representations and warranties shall be deemed to have been re-made as of the effective date of this Amendment.

3.2 Each of the Seller and the Servicer hereby represents and warrants that this Amendment constitutes its legal, valid and binding obligation, enforceable against it in accordance with its terms, except as enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the enforcement of creditors' rights generally and general principles of equity which may limit the availability of equitable remedies.

SECTION 4. Reference to and Effect on the RPA.

4.1 Upon the effectiveness of this Amendment, each reference in the RPA to "this Agreement," "hereunder," "hereof," "herein," "hereby" or words of like import shall mean and be a reference to the RPA as amended hereby, and each reference to the RPA in any other document, instrument or agreement executed and/or delivered in connection with the RPA shall mean and be a reference to the RPA as amended hereby.

4.2 Except as specifically amended hereby, the RPA and other documents, instruments and agreements executed and/or delivered in connection therewith shall remain in full force and effect and are hereby ratified and confirmed.

4.3 The execution, delivery and effectiveness of this Amendment shall not operate as a waiver of any right, power or remedy of the Purchasers, the Managing Agent or the Administrative Agent under the RPA or any of the other Transaction Documents, nor constitute a waiver of any provision contained therein, except as specifically set forth herein.

SECTION 5. GOVERNING LAW. THIS AMENDMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE INTERNAL LAWS (AND NOT THE LAW OF CONFLICTS) OF THE STATE OF NEW YORK.

SECTION 6. Execution in Counterparts. This Amendment may be executed in any number of counterparts and by different parties hereto in separate counterparts, each of which when so executed and delivered shall be deemed to be an original and all of which taken together shall constitute but one and the same instrument. Delivery by facsimile or other electronic transmission of an executed counterpart of a signature page to this Amendment shall be effective as delivery of a manually executed counterpart of this Amendment.

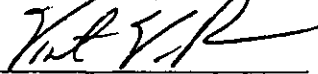
SECTION 7. Headings. Section headings in this Amendment are included herein for convenience of reference only and shall not constitute a part of this Amendment for any other purpose.

\* \* \* \* \*

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed on the date first set forth above by their respective officers thereto duly authorized, to be effective as hereinabove provided.

SELLER:

COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

By: 

Name: Vincent V. Rea

Title: Assistant Treasurer

SERVICER:

COLUMBIA GAS OF PENNSYLVANIA,  
INC.

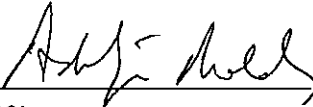
By: 

Name: Vincent V. Rea

Title: Assistant Treasurer

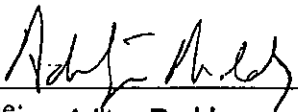
ADMINISTRATIVE  
AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By:   
Name:  
Title: Aditya Reddy  
Managing Director

MANAGING AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By:   
Name: Aditya Reddy  
Title: Managing Director

RECEIVED  
2011 OCT 21 PM 3:33  
PA PUC  
SECRETARY'S BUREAU

\_\_\_\_\_ AMENDMENT  
to  
RECEIVABLES PURCHASE AGREEMENT

Dated as of March \_\_, 20\_\_

THIS \_\_\_\_\_ AMENDMENT TO RECEIVABLES PURCHASE AGREEMENT (the "Amendment") is entered into as of March \_\_, 2010 by and among (i) COLUMBIA GAS OF PENNSYLVANIA RECEIVABLES CORPORATION, a Delaware corporation, as Seller, (ii) COLUMBIA GAS OF PENNSYLVANIA, INC., a Pennsylvania corporation, as Servicer, (iii) THE MANAGING AGENTS SIGNATORY HERETO, and (iv) THE BANK OF TOKYO-MITSUBISHI UFJ, LTD., NEW YORK BRANCH, as Administrative Agent.

PRELIMINARY STATEMENT

A. The Seller, the Servicer, the Managing Agents and the Administrative Agent are parties to that certain Receivables Purchase Agreement dated as of March 15, 2010 (as amended, restated, supplemented or otherwise modified through the date hereof, the "RPA"). Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the RPA.

B. The Seller, the Servicer, the Managing Agents and the Administrative Agent have agreed to amend the RPA, subject to the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the premises set forth above, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

SECTION 1. Amendment. Effective as of the date hereof, subject to the satisfaction of the condition precedent set forth in Section 2 below, the RPA is hereby amended as follows:

1.1. The defined term "Program Limit" appearing in Section 1.01 of the RPA is amended and restated in its entirety to read as follows:

"Program Limit" means, at any time, (w) during the period from [Month] 19 of any calendar year to [Month] 18 of such calendar year, \$\_\_\_\_\_, (x) during the period from [Month] 19 of any calendar year to [Month] 18 of such calendar year, \$\_\_\_\_\_, (y) during the period from [Month] 19 of any calendar year to [Month] 18 of such calendar year, \$\_\_\_\_\_ and (z) during the period from [Month] 19 of any calendar year to [Month] 18 of the immediately succeeding calendar year, \$\_\_\_\_\_. References to the unused portion of the Program Limit shall mean, at any time, the Program Limit (as then reduced pursuant to Section 2.01(b)), minus the aggregate outstanding Capital of all Receivable Interests under this Agreement. The Program Limit shall not exceed \$75,000,000.

1.2. The defined term "Scheduled Commitment Termination Date" appearing in Section 1.01 of the RPA is amended to delete the reference to the date "March \_\_, 20\_\_" and to insert the date "March \_\_, 20\_\_" in the place thereof.

- 1.3. Schedule I to the RPA is amended and restated in its entirety as set forth on Schedule I hereto. Each reference to "Schedule I" in the RPA shall mean and be a reference to "Schedule I" attached hereto.

SECTION 2. Condition Precedent. This Amendment shall become effective and be deemed effective, as of the date first above written, upon receipt by (x) the Administrative Agent of duly executed counterparts of this Amendment from the Seller, the Servicer, the Administrative Agent and the Required Managing Agents and (y) the Administrative Agent and each Managing Agent, in immediately available funds by wire transfer to its account, all fees payable to the Administrative Agent or such Managing Agent, as applicable, under each of the Fee Letters in effect as of the date hereof.

SECTION 3. Covenants, Representations and Warranties of the Seller and Servicer.

3.1 Upon the effectiveness of this Amendment, each of the Seller and the Servicer hereby reaffirms all covenants, representations and warranties made by it, to the extent the same are not amended hereby, in the RPA and agrees that all such covenants, representations and warranties shall be deemed to have been re-made as of the effective date of this Amendment.

3.2 Each of the Seller and the Servicer hereby represents and warrants that this Amendment constitutes its legal, valid and binding obligation, enforceable against it in accordance with its terms, except as enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the enforcement of creditors' rights generally and general principles of equity which may limit the availability of equitable remedies.

SECTION 4. Reference to and Effect on the RPA.

4.1 Upon the effectiveness of this Amendment, each reference in the RPA to "this Agreement," "hereunder," "hereof," "herein," "hereby" or words of like import shall mean and be a reference to the RPA as amended hereby, and each reference to the RPA in any other document, instrument or agreement executed and/or delivered in connection with the RPA shall mean and be a reference to the RPA as amended hereby.

4.2 Except as specifically amended hereby, the RPA and other documents, instruments and agreements executed and/or delivered in connection therewith shall remain in full force and effect and are hereby ratified and confirmed.

4.3 The execution, delivery and effectiveness of this Amendment shall not operate as a waiver of any right, power or remedy of the Purchasers, the Managing Agent or the Administrative Agent under the RPA or any of the other Transaction Documents, nor constitute a waiver of any provision contained therein, except as specifically set forth herein.

SECTION 5. GOVERNING LAW. THIS AMENDMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE INTERNAL LAWS (AND NOT THE LAW OF CONFLICTS) OF THE STATE OF NEW YORK.

SECTION 6. Execution in Counterparts. This Amendment may be executed in any number of counterparts and by different parties hereto in separate counterparts, each of which when so executed and delivered shall be deemed to be an original and all of which taken together shall constitute but one and the same instrument. Delivery by facsimile or other electronic transmission of an executed counterpart of a signature page to this Amendment shall be effective as delivery of a manually executed counterpart of this Amendment.

SECTION 7. Headings. Section headings in this Amendment are included herein for convenience of reference only and shall not constitute a part of this Amendment for any other purpose.

\* \* \* \* \*



IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed on the date first set forth above by their respective officers thereto duly authorized, to be effective as hereinabove provided.

SELLER: COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

By: \_\_\_\_\_  
Name:  
Title:

SERVICER: COLUMBIA GAS OF PENNSYLVANIA,  
INC.

By: \_\_\_\_\_  
Name:  
Title:

*Signature Page to*  
*\_\_\_\_\_ Amendment to Receivables Purchase Agreement*  
*(Columbia Gas of Pennsylvania)*

ADMINISTRATIVE  
AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By: \_\_\_\_\_  
Name:  
Title:

MANAGING AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By: \_\_\_\_\_  
Name:  
Title:

*Signature Page to*  
\_\_\_\_\_*Amendment to Receivables Purchase Agreement*  
*(Columbia Gas of Pennsylvania)*

SCHEDULE I

Commitments; Purchaser Group

At any time during the period from [Month] 19 to [Month] 18

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd.	\$ _____	\$ _____
<b>TOTAL</b>			<b>\$ _____</b>	<b>\$ _____</b>

At any time during the period from [Month] 19 to [Month] 18:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd.	\$ _____	\$ _____
<b>TOTAL</b>			<b>\$ _____</b>	<b>\$ _____</b>

At any time during the period from [Month] 19 to [Month] 18:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd.	\$ _____	\$ _____
<b>TOTAL</b>			<b>\$ _____</b>	<b>\$ _____</b>

At any time during the period from [Month] 19 to [Month] 18:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd.	\$ _____	\$ _____
<b>TOTAL</b>			<b>\$ _____</b>	<b>\$ _____</b>

CH2\10274324.2

SECOND AMENDMENT  
to  
RECEIVABLES PURCHASE AGREEMENT

Dated as of March 13, 2012

THIS SECOND AMENDMENT TO RECEIVABLES PURCHASE AGREEMENT (the "Amendment") is entered into as of March 13, 2012 by and among (i) ~~COLUMBIA GAS OF PENNSYLVANIA RECEIVABLES CORPORATION~~, a Delaware corporation, as Seller, (ii) COLUMBIA GAS OF PENNSYLVANIA, INC., a Pennsylvania corporation, as Servicer, (iii) THE MANAGING AGENTS SIGNATORY HERETO, and (iv) THE BANK OF TOKYO-MITSUBISHI UFJ, LTD., NEW YORK BRANCH, as Administrative Agent.

PRELIMINARY STATEMENT

A. The Seller, the Servicer, the Managing Agents and the Administrative Agent are parties to that certain Receivables Purchase Agreement dated as of March 15, 2010 (as amended, restated, supplemented or otherwise modified through the date hereof, the "RPA"). Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the RPA.

B. The Seller, the Servicer, the Managing Agents and the Administrative Agent have agreed to amend the RPA, subject to the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the premises set forth above, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

SECTION 1. Amendment. Effective as of the date hereof, subject to the satisfaction of the condition precedent set forth in Section 2 below, the RPA is hereby amended as follows:

1.1. The defined term "Program Limit" appearing in Section 1.01 of the RPA is amended and restated in its entirety to read as follows:

*"Program Limit" means, at any time, (w) during the period from January 19 of any calendar year to May 18 of such calendar year, \$75,000,000, (x) during the period from May 19 of any calendar year to June 18 of such calendar year, \$25,000,000, (y) during the period from June 19 of any calendar year to November 18 of such calendar year, \$10,000,000, and (z) during the period from November 19 of any calendar year to January 18 of the immediately succeeding calendar year, \$35,000,000. References to the unused portion of the Program Limit shall mean, at any time, the Program Limit (as then reduced pursuant to Section 2.01(b)), minus the aggregate outstanding Capital of all Receivable Interests under this Agreement. The "Program Limit" shall not exceed \$75,000,000.*

- 1.2. The defined term "Scheduled Commitment Termination Date" appearing in Section 1.01 of the RPA is amended to delete the reference to the date "March 13, 2012" and to insert the date "March 12, 2013" in the place thereof.
- 1.3. Schedule I to the RPA is amended and restated in its entirety as set forth on Schedule I hereto. Each reference to "Schedule I" in the RPA shall mean and be a reference to "Schedule I" attached hereto.

---

SECTION 2. Condition Precedent. This Amendment shall become effective and be deemed effective, as of the date first above written, upon receipt by (x) the Administrative Agent of duly executed counterparts of this Amendment from the Seller, the Servicer, the Administrative Agent and the Required Managing Agents and (y) the Administrative Agent and each Managing Agent, in immediately available funds by wire transfer to its account, all fees payable to the Administrative Agent or such Managing Agent, as applicable, under each of the Fee Letters in effect as of the date hereof.

SECTION 3. Covenants, Representations and Warranties of the Seller and Servicer.

3.1 Upon the effectiveness of this Amendment, each of the Seller and the Servicer hereby reaffirms all covenants, representations and warranties made by it, to the extent the same are not amended hereby, in the RPA and agrees that all such covenants, representations and warranties shall be deemed to have been re-made as of the effective date of this Amendment.

3.2 Each of the Seller and the Servicer hereby represents and warrants that this Amendment constitutes its legal, valid and binding obligation, enforceable against it in accordance with its terms, except as enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the enforcement of creditors' rights generally and general principles of equity which may limit the availability of equitable remedies.

SECTION 4. Reference to and Effect on the RPA.

4.1 Upon the effectiveness of this Amendment, each reference in the RPA to "this Agreement," "hereunder," "hereof," "herein," "hereby" or words of like import shall mean and be a reference to the RPA as amended hereby, and each reference to the RPA in any other document, instrument or agreement executed and/or delivered in connection with the RPA shall mean and be a reference to the RPA as amended hereby.

4.2 Except as specifically amended hereby, the RPA and other documents, instruments and agreements executed and/or delivered in connection therewith shall remain in full force and effect and are hereby ratified and confirmed.

4.3 The execution, delivery and effectiveness of this Amendment shall not operate as a waiver of any right, power or remedy of the Purchasers, the Managing Agent or the Administrative Agent under the RPA or any of the other Transaction Documents, nor constitute a waiver of any provision contained therein, except as specifically set forth herein.

SECTION 5. GOVERNING LAW. THIS AMENDMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE INTERNAL LAWS (AND NOT THE LAW OF CONFLICTS) OF THE STATE OF NEW YORK.

SECTION 6. Execution in Counterparts. This Amendment may be executed in any number of counterparts and by different parties hereto in separate counterparts, each of which when so executed and delivered shall be deemed to be an original and all of which taken together shall constitute but one and the same instrument. Delivery by facsimile or other electronic transmission of an executed counterpart of a signature page to this Amendment shall be effective as delivery of a manually executed counterpart of this Amendment.

SECTION 7. Headings. Section headings in this Amendment are included herein for convenience of reference only and shall not constitute a part of this Amendment for any other purpose.

\* \* \* \* \*

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed on the date first set forth above by their respective officers thereto duly authorized, to be effective as hereinabove provided.

SELLER:

COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

By: 

Name: David J. Vajda

Title: Vice President, Treasurer and  
Chief Risk Officer

SERVICER:

COLUMBIA GAS OF PENNSYLVANIA,  
INC.

By: 

Name: Vincent V. Rea

Title: Assistant Treasurer

ADMINISTRATIVE  
AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By: Aditya Reddy  
Name: Aditya Reddy  
Title: Managing Director

MANAGING AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By: Aditya Reddy  
Name: Aditya Reddy  
Title: Managing Director



**SCHEDULE I**

**Commitments; Purchaser Groups**

At any time during the period from January 19 to May 18:

<b>Purchaser Group</b>	<b>Conduit Purchaser(s)</b>	<b>Bank Purchaser(s)</b>	<b>Commitment</b>	<b>Group Purchase Limit</b>
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$75,000,000	\$75,000,000
<b>TOTAL</b>			<b>\$75,000,000</b>	<b>\$75,000,000</b>

At any time during the period from May 19 to June 18:

<b>Purchaser Group</b>	<b>Conduit Purchaser(s)</b>	<b>Bank Purchaser(s)</b>	<b>Commitment</b>	<b>Group Purchase Limit</b>
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$25,000,000	\$25,000,000
<b>TOTAL</b>			<b>\$25,000,000</b>	<b>\$25,000,000</b>

At any time during the period from June 19 to November 18:

<b>Purchaser Group</b>	<b>Conduit Purchaser(s)</b>	<b>Bank Purchaser(s)</b>	<b>Commitment</b>	<b>Group Purchase Limit</b>
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$10,000,000	\$10,000,000
<b>TOTAL</b>			<b>\$10,000,000</b>	<b>\$10,000,000</b>

At any time during the period from November 19 to January 18:

<b>Purchaser Group</b>	<b>Conduit Purchaser(s)</b>	<b>Bank Purchaser(s)</b>	<b>Commitment</b>	<b>Group Purchase Limit</b>
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$35,000,000	\$35,000,000
<b>TOTAL</b>			<b>\$35,000,000</b>	<b>\$35,000,000</b>

## SECOND AMENDED AND RESTATED FEE LETTER

March 13, 2012

Columbia Gas of Pennsylvania Receivables Corporation  
200 Civic Center Drive  
Columbus, OH 43216

---

Re: Receivables Purchase Agreement

Ladies and Gentlemen:

Reference is hereby made to that certain Receivables Purchase Agreement, dated as of March 15, 2010 (as amended, restated, supplemented or otherwise modified from time to time, the "Purchase Agreement"), among Columbia Gas of Pennsylvania Receivables Corporation (the "Seller"), Columbia Gas of Pennsylvania, Inc., as the initial "Servicer", the financial institutions party thereto from time to time as Bank Purchasers (the "Bank Purchasers"), the commercial paper conduits party thereto from time to time as Conduit Purchasers (the "Conduit Purchasers" and together with the Bank Purchasers, the "Purchasers"), The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch ("BTMU") and the other financial institutions party thereto from time to time as Managing Agents (the "Managing Agents") and BTMU, as Administrative Agent for the Purchasers and the Managing Agents (in such capacity, the "Administrative Agent"). This Amended and Restated Fee Letter (this "Fee Letter") constitutes the "Fee Letter" referred to in the Purchase Agreement and sets forth our understanding in respect of certain fees payable by the Seller and the obligations of the Seller in connection therewith. Capitalized terms that are used herein and not otherwise defined herein shall have the respective meanings assigned thereto under the Purchase Agreement.

SECTION 1. Fees. The Seller shall pay to each of the Managing Agents for the benefit of the Purchasers in their respective Purchaser Groups the following fees, on the dates set forth below:

1.1 Facility Fee. On each Settlement Date, the Seller shall pay to each Managing Agent a fee (the "Facility Fee") equal to 0.75% per annum of such Managing Agent's Purchaser Group's average daily Capital outstanding during the immediately preceding Settlement Period.

1.2 Commitment Fee. On each Settlement Date, the Seller shall pay to each Managing Agent a fee (the "Commitment Fee") equal to 0.35% per annum of the difference between (i) 102% of the average daily aggregate Commitment of the Bank Purchasers in such Managing Agent's Purchaser Group during the immediately preceding Settlement Period and (ii) such Managing Agent's Purchaser Group's average daily Capital outstanding during such Settlement Period.

1.3 Excess Commitment Fee. On each Settlement Date, the Seller shall pay to each Managing Agent a fee (the "Excess Commitment Fee") equal to 0.10% per annum of 102% of the average daily aggregate Excess Commitment of the Bank Purchasers in such Managing Agent's Purchaser Group in effect from time to time during the immediately preceding Settlement Period; where "Excess Commitment" means, on each Settlement Date for each Bank Purchaser, an amount equal to the positive difference, if any, between (x) its highest Commitment for any month or months (or portion thereof) set forth on Schedule I to the Purchase Agreement and (y) its average daily Commitment amount during the immediately preceding Settlement Period.

1.4 Renewal Fee. On the date hereof, the Seller shall pay to each Managing Agent, in immediately available funds by wire transfer to the account of such Managing Agent as may be specified in writing by such Managing Agent, of a renewal fee (the "Renewal Fee") equal to 0.05% times the highest Commitment of the Bank Purchasers in such Managing Agent's Purchaser Group for any month or months (or portion thereof) set forth in Schedule I to the Purchase Agreement (after giving effect to the amendments to occur on the date hereof).

1.5 Calculation of Fees. The Facility Fee, the Commitment Fee and the Excess Commitment Fee described herein shall accrue during the period commencing on the date hereof and ending on the Collection Date (as defined in Section 4 below). ~~All of the foregoing fees shall be paid in~~ immediately available funds when due and shall be fully earned and non-refundable when paid. As provided in Section 2.06 of the Purchase Agreement, the Facility Fee, the Commitment Fee and the Excess Commitment Fee shall be calculated on the basis of a 360-day year for the actual number of days elapsed (including the first but excluding the last such day).

SECTION 2. Independent Nature of Fees. Each of the Facility Fee, the Commitment Fee, the Excess Commitment Fee and the Renewal Fee shall be in addition to, and not in lieu of any other fees, expenses, reimbursements, indemnities and any other amounts payable by the Seller under or in connection with the Purchase Agreement and the other Transaction Documents. Nothing contained in this Fee Letter shall limit in any way the obligation of the Seller to pay any amount required to be paid by it in accordance with the terms of the Purchase Agreement.

SECTION 3. Payment. All fees to be paid hereunder shall be paid to such accounts as the Managing Agents may from time to time direct in writing, and any such amount not paid when due shall bear interest at the Prime Rate plus 2.50% per annum.

SECTION 4. Termination. This Fee Letter shall terminate on the date (the "Collection Date") following the Termination Date on which the Seller Obligations shall have been indefeasibly reduced to zero.

SECTION 5. Amendments and Waivers. No amendment, waiver, supplement or other modification of this Fee Letter shall be effective unless made in writing and executed by each of the parties hereto.

SECTION 6. Counterparts. This Fee Letter may be executed by facsimile, by portable document format ("pdf") or other electronic means of transmission and in any number of counterparts and by different parties hereto in separate counterparts, each of which when so executed shall be deemed to be an original and all of which when taken together shall constitute one and the same agreement.

SECTION 7. Successors and Assigns. This Fee Letter shall be binding upon, and shall inure to the benefit of, the parties hereto and their respective successors and assigns; provided that the Seller may not assign any of its obligations hereunder without the prior written consent of the Administrative Agent and each Managing Agent.

SECTION 8. GOVERNING LAW. THIS FEE LETTER SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH, THE INTERNAL LAWS (AND NOT THE LAW OF CONFLICTS) OF THE STATE OF NEW YORK.

SECTION 9. Amendment and Restatement. This Fee Letter amends and restates that certain Amended and Restated Fee Letter dated as of March 14, 2011, by and among the parties hereto

(the "Existing Fee Letter") in its entirety. This Fee Letter is in no way intended to constitute a novation of any obligations owed by the Seller under the Existing Fee Letter.

\* \* \* \* \*

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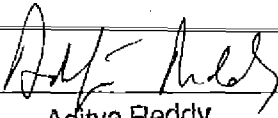
If the foregoing agreements evidence your understanding, please acknowledge by executing this Fee Letter in the space provided below.

Very truly yours,

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH, as a Managing Agent and  
as Administrative Agent

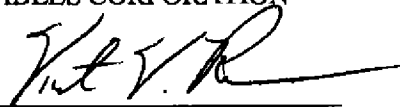
---

By: \_\_\_\_\_

  
Name: Aditya Reddy  
Title: Managing Director

Acknowledged and Agreed:

COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

By:   
Name: Vincent V. Rca  
Title: Assistant Treasurer

---



Exhibit No. 4  
Schedule No. 11  
Attachment H  
Page 203 of 246  
Witness: K. K. Miller  
17 North Second Street  
12th Floor  
Harrisburg, PA 17101-1601  
717-731-1970 Main  
717-731-1985 Main Fax  
www.postschell.com

Andrew S. Tubbs

atubbs@postschell.com  
717-612-6057 Direct  
717-731-1985 Direct Fax  
File #: 141025

March 22, 2013

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, 2nd Floor North  
P.O. Box 3265  
Harrisburg, PA 17105-3265

RECEIVED  
2013 MAR 22 PM 2:35  
PA PUC  
SECRETARIAT'S BUREAU

**Re: Affiliated Interest Agreement Between Columbia Gas of Pennsylvania, Inc. and Columbia Gas of Pennsylvania Receivables Corporation for Amendment to the Receivables Purchase Agreement to Provide Parties to the Receivables Purchase Agreement Flexibility to Modify, as Part of the Annual Contract Renewal, the Monthly Maximum Limits of receivables that May Be Sold, Subject to the Previously-Approved Maximum Limit of \$75 Million - Docket No. G-2011-226897**

G-2011-2268697

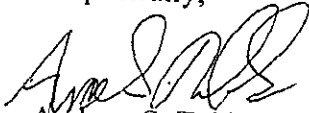
Dear Secretary Chiavetta:

Columbia Gas of Pennsylvania, Inc. ("Columbia") files this letter pursuant the Pennsylvania Public Utility Commission's ("Commission") Secretarial Letter dated March 7, 2013, in the above-referenced proceeding, approving a minor modification to the Commission-approved Receivables Purchase Agreement ("RPA"). In addition, the Commission's Secretarial Letter ordered, within 30 days of the execution of the annual contract renewal to the RPA, that Columbia file with the Commission a copy of the amendment to the RPA in the form which it was executed.

On March 12, 2013, Columbia executed the Third Amendment to the RPA. Therefore, enclosed for filing is a copy of the Execution Version of the Third Amendment to the Receivables Purchase Agreement.

Rosemary Chiavetta, Secretary  
March 22, 2013  
Page 2

Respectfully,



Andrew S. Tubbs

AST/jl  
Enclosures

cc: Paul T. Diskin  
Charis Mincavage, Esquire  
Aron J. Beatty, Esquire

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THIRD AMENDMENT  
to  
RECEIVABLES PURCHASE AGREEMENT

Dated as of March 12, 2013

This THIRD AMENDMENT TO RECEIVABLES PURCHASE AGREEMENT (the "Amendment") is entered into as of March 12, 2013 by and among (i) COLUMBIA GAS OF PENNSYLVANIA RECEIVABLES CORPORATION, a Delaware corporation, as Seller, (ii) COLUMBIA GAS OF PENNSYLVANIA, INC., a Pennsylvania corporation, as Servicer, (iii) THE MANAGING AGENTS SIGNATORY HERETO, and (iv) THE BANK OF TOKYO-MITSUBISHI UFJ, LTD., NEW YORK BRANCH, as Administrative Agent.

PRELIMINARY STATEMENT

A. The Seller, the Servicer, the Managing Agents and the Administrative Agent are parties to that certain Receivables Purchase Agreement dated as of March 15, 2010 (as amended, restated, supplemented or otherwise modified through the date hereof, the "RPA"). Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the RPA.

B. The Seller, the Servicer, the Managing Agents and the Administrative Agent have agreed to amend the RPA, subject to the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the premises set forth above, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

SECTION 1. Amendment. Effective as of the date hereof, subject to the satisfaction of the condition precedent set forth in Section 2 below, the RPA is hereby amended as follows:

1.1. The defined term "Program Limit" appearing in Section 1.01 of the RPA is amended and restated in its entirety to read as follows:

*"Program Limit" means, at any time, (w) during the period from January 19 of any calendar year to April 18 of such calendar year, \$75,000,000, (x) during the period from April 19 of any calendar year to June 18 of such calendar year, \$25,000,000, (y) during the period from June 19 of any calendar year to November 18 of such calendar year, \$10,000,000, and (z) during the period from November 19 of any calendar year to January 18 of the immediately succeeding calendar year, \$35,000,000. References to the unused portion of the Program Limit shall mean, at any time, the Program Limit (as then reduced pursuant to Section 2.01(b)), minus the aggregate outstanding Capital of all Receivable Interests under this Agreement. The "Program Limit" shall not exceed \$75,000,000.*

1.2. The defined term "Scheduled Commitment Termination Date" appearing in Section 1.01 of the RPA is amended to delete the reference to the date "March 12, 2013" and to insert the date "March 11, 2014" in the place thereof.

- 1.3. Clause (i) of the second sentence of Section 2.02(a) of the RPA is amended and restated in its entirety to read as follows: “the amount requested to be paid to the Seller (such amount, which shall be not less than \$1,000,000, being referred to herein as the initial “Capital” of the Receivable Interest then being purchased)”.
- 1.4. Clause (p) of Section 7.01 of the RPA is deleted in its entirety.
- 1.5. Schedule I to the RPA is amended and restated in its entirety as set forth on Schedule I hereto. Each reference to “Schedule I” in the RPA shall mean and be a reference to “Schedule I” attached hereto.

SECTION 2. Conditions Precedent. This Amendment shall become effective and be deemed effective, as of the date first above written, upon receipt by (x) the Administrative Agent of duly executed counterparts of (i) this Amendment from the Seller, the Servicer, the Administrative Agent and the Required Managing Agents and (ii) the Third Amended and Restated Fee Letter of even date herewith among the Administrative Agent, the Managing Agent and the Seller and (y) the Administrative Agent and each Managing Agent, in immediately available funds by wire transfer to its account, all fees due and payable to the Administrative Agent or such Managing Agent, as applicable, under each of the Fee Letters in effect as of the date hereof.

SECTION 3. Covenants, Representations and Warranties of the Seller and Servicer.

3.1 Upon the effectiveness of this Amendment, each of the Seller and the Servicer hereby reaffirms all covenants, representations and warranties made by it, to the extent the same are not amended hereby, in the RPA and agrees that all such covenants, representations and warranties shall be deemed to have been re-made as of the effective date of this Amendment.

3.2 Each of the Seller and the Servicer hereby represents and warrants that this Amendment constitutes its legal, valid and binding obligation, enforceable against it in accordance with its terms, except as enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the enforcement of creditors' rights generally and general principles of equity which may limit the availability of equitable remedies.

SECTION 4. Reference to and Effect on the RPA.

4.1 Upon the effectiveness of this Amendment, each reference in the RPA to “this Agreement,” “hereunder,” “hereof,” “herein,” “hereby” or words of like import shall mean and be a reference to the RPA as amended hereby, and each reference to the RPA in any other document, instrument or agreement executed and/or delivered in connection with the RPA shall mean and be a reference to the RPA as amended hereby.

4.2 Except as specifically amended hereby, the RPA and other documents, instruments and agreements executed and/or delivered in connection therewith shall remain in full force and effect and are hereby ratified and confirmed.

4.3 The execution, delivery and effectiveness of this Amendment shall not operate as a waiver of any right, power or remedy of the Purchasers, the Managing Agent or the Administrative Agent under the RPA or any of the other Transaction Documents, nor constitute a waiver of any provision contained therein, except as specifically set forth herein.

SECTION 5. GOVERNING LAW. THIS AMENDMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE INTERNAL LAWS (AND NOT THE LAW OF CONFLICTS) OF THE STATE OF NEW YORK.

SECTION 6. Execution in Counterparts. This Amendment may be executed in any number of counterparts and by different parties hereto in separate counterparts, each of which when so executed and delivered shall be deemed to be an original and all of which taken together shall constitute but one and the same instrument. Delivery by facsimile or other electronic transmission of an executed counterpart of a signature page to this Amendment shall be effective as delivery of a manually executed counterpart of this Amendment.

SECTION 7. Headings. Section headings in this Amendment are included herein for convenience of reference only and shall not constitute a part of this Amendment for any other purpose.

\* \* \* \* \*

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed on the date first set forth above by their respective officers thereto duly authorized, to be effective as hereinabove provided.

SELLER:

COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

By: 

Name: David J. Vajda

Title: Vice President, Treasurer and  
Chief Risk Officer

SERVICER:

COLUMBIA GAS OF PENNSYLVANIA,  
INC.

By: 


Name: Mark S. Downing

Title: Assistant Treasurer

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ADMINISTRATIVE  
AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By:   
Name: Eric Williams  
Title: Director

MANAGING AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By:   
Name: Eric Williams  
Title: Director

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Exhibit No. 4  
 Schedule No. 11  
 Attachment H  
 Page 21 of 246  
 Witness: K. K. Miller

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SCHEDULE I

Commitments; Purchaser Groups

At any time during the period from January 19 to April 18:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$75,000,000	\$75,000,000
<b>TOTAL</b>			<b>\$75,000,000</b>	<b>\$75,000,000</b>

At any time during the period from April 19 to June 18:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$25,000,000	\$25,000,000
<b>TOTAL</b>			<b>\$25,000,000</b>	<b>\$25,000,000</b>

At any time during the period from June 19 to November 18:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$10,000,000	\$10,000,000
<b>TOTAL</b>			<b>\$10,000,000</b>	<b>\$10,000,000</b>

At any time during the period from November 19 to January 18:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$35,000,000	\$35,000,000
<b>TOTAL</b>			<b>\$35,000,000</b>	<b>\$35,000,000</b>



Exhibit No. 4  
Schedule No. 11  
Attachment H  
Page 211 of 246  
Witness: K. K. Miller  
17 North Second Street  
12th Floor  
Harrisburg, PA 17101-1601  
717-731-1970 Main  
717-731-1985 Main Fax  
www.postschell.com

Andrew S. Tubbs

atubbs@postschell.com  
717-612-6057 Direct  
717-731-1985 Direct Fax  
File #: 141025

March 13, 2014

**VIA HAND DELIVERY**

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, 2nd Floor North  
P.O. Box 3265  
Harrisburg, PA 17105-3265

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**Re: Amendment to Affiliated Interest Agreement Between Columbia Gas of Pennsylvania, Inc. and Columbia Gas of Pennsylvania Receivables Corporation  
Docket No. G-2011-2268697**

Dear Secretary Chiavetta:

Columbia Gas of Pennsylvania, Inc. ("Columbia") files this letter pursuant the Pennsylvania Public Utility Commission's ("Commission") Secretarial Letter dated February 14, 2014, in the above-referenced proceeding, approving a minor modification to the Commission-approved Receivables Sales Agreement ("RSA"). In addition, the Commission's Secretarial Letter ordered, within 30 days of the execution of the annual contract renewal to the RSA, that Columbia file with the Commission a copy of the amendment to the RSA in the form which it was executed.

On March 11, 2014, Columbia executed the First Amendment to the RSA. Therefore, enclosed for filing is a copy of the Execution Version of the First Amendment to the Receivables Sales Agreement.

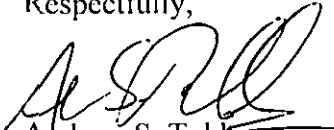
Further, on October 21, 2011, Columbia filed for approval of an amended affiliated interest agreement to the Receivables Purchase Agreement ("RPA"). The amendment was designed to provide the parties to the RPA the flexibility to modify, as part of the annual contract renewal, the monthly maximum limits of receivables that may be sold, subject to the previously approved maximum limit of \$75 million. In addition, Columbia requested the ability to revise the monthly program limits without prior Commission approval. By Secretarial Letter dated January 13, 2012, the Commission approved Columbia's filing as requested. In addition, the Commission ordered that within 30 days of the execution of the annual contract renewal to the RPA, that

Rosemary Chiavetta, Secretary  
March 13, 2014  
Page 2

Columbia file with the Commission a copy of the amendment to the RPA in the form which it was executed.

Pursuant to the Commission's January 13, 2012 Secretarial Letter, also enclosed for filing are copies of the Execution Versions of the Fourth Amendment to the Receivables Purchase Agreement.

Respectfully,



Andrew S. Tubbs

AST/jl  
Enclosures

cc: Paul T. Diskin  
Charis Mincavage, Esquire  
Aron J. Beatty, Esquire

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FIRST AMENDMENT  
to  
RECEIVABLES SALE AGREEMENT

Dated as of March 11, 2014

THIS FIRST AMENDMENT TO RECEIVABLES SALE AGREEMENT (this "Amendment") is entered into as of March 11, 2014 by and between (i) COLUMBIA GAS OF PENNSYLVANIA, INC., a Pennsylvania corporation, as Seller and (ii) COLUMBIA GAS OF PENNSYLVANIA RECEIVABLES CORPORATION, a Delaware corporation, as Purchaser.

PRELIMINARY STATEMENT

A. The Seller and the Purchaser are parties to that certain Receivables Sale Agreement dated as of March 15, 2010 (as amended, restated, supplemented or otherwise modified through the date hereof, the "RSA"). Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the RSA.

B. The Seller and the Purchaser have agreed to amend the RSA, subject to the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the premises set forth above, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

SECTION 1. Amendment. Effective as of the date hereof, subject to the satisfaction of the condition precedent set forth in Section 2 below, the RSA is hereby amended as follows:

- 1.1. Section 7.01 of the RSA is amended (A) to delete the word "or" appearing at the end of clause (j) thereof and (B) to delete clause (k) thereof in its entirety.

SECTION 2. Condition Precedent. This Amendment shall become effective and be deemed effective, as of the date first above written, upon receipt by the Administrative Agent of duly executed counterparts of this Amendment from the Seller and the Purchaser.

SECTION 3. Covenants, Representations and Warranties of the Seller and Servicer.

3.1 Upon the effectiveness of this Amendment, the Seller hereby reaffirms all covenants, representations and warranties made by it, to the extent the same are not amended hereby, in the RSA and agrees that all such covenants, representations and warranties shall be deemed to have been re-made as of the effective date of this Amendment.

3.2 Each of the Seller and the Purchaser hereby represents and warrants that this Amendment constitutes its legal, valid and binding obligation, enforceable against it in accordance with its terms, except as enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the enforcement of creditors' rights generally and general principles of equity which may limit the availability of equitable remedies.

SECTION 4. Reference to and Effect on the RSA.

4.1 Upon the effectiveness of this Amendment, each reference in the RSA to “this Agreement,” “hereunder,” “hereof,” “herein,” “hereby” or words of like import shall mean and be a reference to the RSA as amended hereby, and each reference to the RSA in any other document, instrument or agreement executed and/or delivered in connection with the RSA shall mean and be a reference to the RSA as amended hereby.

4.2 Except as specifically amended hereby, the RSA and other documents, instruments and agreements executed and/or delivered in connection therewith shall remain in full force and effect and are hereby ratified and confirmed.

4.3 The execution, delivery and effectiveness of this Amendment shall not operate as a waiver of any right, power or remedy of the Purchaser under the RSA or any of the other Transaction Documents, nor constitute a waiver of any provision contained therein, except as specifically set forth herein.

SECTION 5. GOVERNING LAW. THIS AMENDMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF NEW YORK.

SECTION 6. Execution in Counterparts. This Amendment may be executed in any number of counterparts and by different parties hereto in separate counterparts, each of which when so executed and delivered shall be deemed to be an original and all of which taken together shall constitute but one and the same instrument. Delivery by facsimile or other electronic transmission of an executed counterpart of a signature page to this Amendment shall be effective as delivery of a manually executed counterpart of this Amendment.

SECTION 7. Headings. Section headings in this Amendment are included herein for convenience of reference only and shall not constitute a part of this Amendment for any other purpose.

\* \* \* \* \*

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed on the date first set forth above by their respective officers thereto duly authorized, to be effective as hereinabove provided.

PURCHASER:

COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

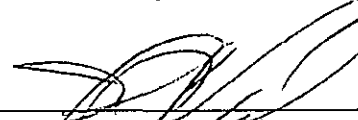
By: 

Name: Vincent V. Rea

Title: Assistant Treasurer

SELLER:

COLUMBIA GAS OF PENNSYLVANIA, INC.

By: 

Name: David J. Vajda

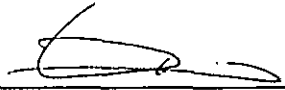
Title: Vice-President, Treasurer &  
Chief Risk Officer

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Consented to as of the date first written above:

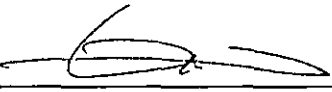
ADMINISTRATIVE  
AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By:   
Name: Eric Williams  
Title: Managing Director

MANAGING AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By:   
Name: Eric Williams  
Title: Managing Director

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FOURTH AMENDMENT  
to  
RECEIVABLES PURCHASE AGREEMENT

Dated as of March 11, 2014

This FOURTH AMENDMENT TO RECEIVABLES PURCHASE AGREEMENT (the "Amendment") is entered into as of March 11, 2014 by and among (i) COLUMBIA GAS OF PENNSYLVANIA RECEIVABLES CORPORATION, a Delaware corporation, as Seller, (ii) COLUMBIA GAS OF PENNSYLVANIA, INC., a Pennsylvania corporation, as Servicer, (iii) THE MANAGING AGENTS SIGNATORY HERETO, and (iv) THE BANK OF TOKYO-MITSUBISHI UFJ, LTD., NEW YORK BRANCH, as Administrative Agent.

PRELIMINARY STATEMENT

A. The Seller, the Servicer, the Managing Agents and the Administrative Agent are parties to that certain Receivables Purchase Agreement dated as of March 15, 2010 (as amended, restated, supplemented or otherwise modified through the date hereof, the "RPA"). Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the RPA.

B. The Seller, the Servicer, the Managing Agents and the Administrative Agent have agreed to amend the RPA, subject to the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the premises set forth above, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

SECTION 1. Amendment. Effective as of the date hereof, subject to the satisfaction of the condition precedent set forth in Section 2 below, the RPA is hereby amended as follows:

1.1. The defined term "Program Limit" appearing in Section 1.01 of the RPA is amended and restated in its entirety to read as follows:

"Program Limit" means, at any time, (w) during the period from January 19 of any calendar year to May 18 of such calendar year, \$75,000,000, (x) during the period from May 19 of any calendar year to July 18 of such calendar year, \$25,000,000, (y) during the period from July 19 of any calendar year to November 18 of such calendar year, \$10,000,000 and (z) during the period from November 19 of any calendar year to January 18 of the immediately succeeding calendar year, \$35,000,000. References to the unused portion of the Program Limit shall mean, at any time, the Program Limit (as then reduced pursuant to Section 2.01(b)), minus the aggregate outstanding Capital of all Receivable Interests under this Agreement. The "Program Limit" shall not exceed \$75,000,000.

- 1.2. The defined term "Scheduled Commitment Termination Date" appearing in Section 1.01 of the RPA is amended to delete the reference to the date "March 11, 2014" and to insert the date "March 10, 2015" in the place thereof.
- 1.3. Schedule I to the RPA is amended and restated in its entirety as set forth on Schedule I hereto. Each reference to "Schedule I" in the RPA shall mean and be a reference to "Schedule I" attached hereto.

SECTION 2. Conditions Precedent. This Amendment shall become effective and be deemed effective, as of the date first above written, upon receipt by (x) the Administrative Agent of duly executed counterparts of (i) this Amendment from the Seller, the Servicer, the Administrative Agent and the Required Managing Agents and (ii) the First Amendment to the Receivables Sale Agreement of even date herewith among the Seller and the Purchaser and (y) receipt by each Managing Agent, in immediately available funds by wire transfer to the account of such Managing Agent as may be specified in writing by such Managing Agent, of a renewal fee equal to 0.05% times the highest Commitment of the Bank Purchasers in such Managing Agent's Purchase Group for any month or months (or portion thereof) set forth in Schedule I to the RPA.

SECTION 3. Covenants, Representations and Warranties of the Seller and Servicer.

3.1 Upon the effectiveness of this Amendment, each of the Seller and the Servicer hereby reaffirms all covenants, representations and warranties made by it, to the extent the same are not amended hereby, in the RPA and agrees that all such covenants, representations and warranties shall be deemed to have been re-made as of the effective date of this Amendment.

3.2 Each of the Seller and the Servicer hereby represents and warrants that this Amendment constitutes its legal, valid and binding obligation, enforceable against it in accordance with its terms, except as enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the enforcement of creditors' rights generally and general principles of equity which may limit the availability of equitable remedies.

SECTION 4. Reference to and Effect on the RPA.

4.1 Upon the effectiveness of this Amendment, each reference in the RPA to "this Agreement," "hereunder," "hereof," "herein," "hereby" or words of like import shall mean and be a reference to the RPA as amended hereby, and each reference to the RPA in any other document, instrument or agreement executed and/or delivered in connection with the RPA shall mean and be a reference to the RPA as amended hereby.

4.2 Except as specifically amended hereby, the RPA and other documents, instruments and agreements executed and/or delivered in connection therewith shall remain in full force and effect and are hereby ratified and confirmed.

4.3 The execution, delivery and effectiveness of this Amendment shall not operate as a waiver of any right, power or remedy of the Purchasers, the Managing Agent or the Administrative Agent under the RPA or any of the other Transaction Documents, nor constitute a waiver of any provision contained therein, except as specifically set forth herein.

SECTION 5. GOVERNING LAW. THIS AMENDMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE INTERNAL LAWS (AND NOT THE LAW OF CONFLICTS) OF THE STATE OF NEW YORK.

SECTION 6. Execution in Counterparts. This Amendment may be executed in any number of counterparts and by different parties hereto in separate counterparts, each of which when so executed and delivered shall be deemed to be an original and all of which taken together shall constitute but one and the same instrument. Delivery by facsimile or other electronic transmission of an executed counterpart of a signature page to this Amendment shall be effective as delivery of a manually executed counterpart of this Amendment.

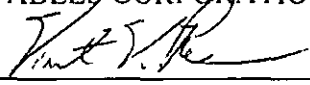
SECTION 7. Headings. Section headings in this Amendment are included herein for convenience of reference only and shall not constitute a part of this Amendment for any other purpose.

\* \* \* \* \*

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed on the date first set forth above by their respective officers thereto duly authorized, to be effective as hereinabove provided.

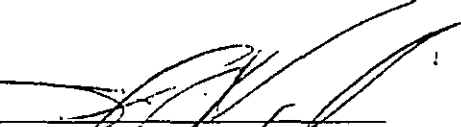
SELLER:

COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

By:   
Name: Vincent V. Rea  
Title: Assistant Treasurer

SERVICER:

COLUMBIA GAS OF PENNSYLVANIA,  
INC.

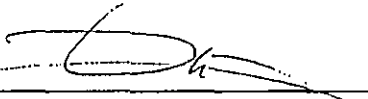
By:   
Name: David J. Vajda  
Title: Vice-President, Treasurer &  
Chief Risk Officer

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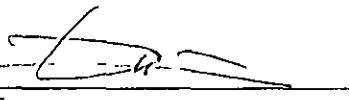
ADMINISTRATIVE  
AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By:   
Name: Eric Williams  
Title: Managing Director

MANAGING AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By:   
Name: Eric Williams  
Title: Managing Director

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SCHEDULE I

Commitments: Purchaser Groups

At any time during the period from January 19 to May 18:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$75,000,000	\$75,000,000
<b>TOTAL</b>			<b>\$75,000,000</b>	<b>\$75,000,000</b>

At any time during the period from May 19 to July 18:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$25,000,000	\$25,000,000
<b>TOTAL</b>			<b>\$25,000,000</b>	<b>\$25,000,000</b>

At any time during the period from July 19 to November 18:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$10,000,000	\$10,000,000
<b>TOTAL</b>			<b>\$10,000,000</b>	<b>\$10,000,000</b>

At any time during the period from November 19 to January 18:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$35,000,000	\$35,000,000
<b>TOTAL</b>			<b>\$35,000,000</b>	<b>\$35,000,000</b>

FIFTH AMENDMENT  
to  
RECEIVABLES PURCHASE AGREEMENT

Dated as of March 10, 2015

This FIFTH AMENDMENT TO RECEIVABLES PURCHASE AGREEMENT (the "Amendment") is entered into as of March 10, 2015 by and among (i) COLUMBIA GAS OF PENNSYLVANIA RECEIVABLES CORPORATION, a Delaware corporation, as Seller, (ii) COLUMBIA GAS OF PENNSYLVANIA, INC., a Pennsylvania corporation, as Servicer, (iii) THE MANAGING AGENTS SIGNATORY HERETO, and (iv) THE BANK OF TOKYO-MITSUBISHI UFJ, LTD., NEW YORK BRANCH, as Administrative Agent.

PRELIMINARY STATEMENT

A. The Seller, the Servicer, the Managing Agents and the Administrative Agent are parties to that certain Receivables Purchase Agreement dated as of March 15, 2010 (as amended, restated, supplemented or otherwise modified through the date hereof, the "RPA"). Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the RPA.

B. The Seller, the Servicer, the Managing Agents and the Administrative Agent have agreed to amend the RPA, subject to the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the premises set forth above, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

SECTION 1. Amendment. Effective as of the date hereof, subject to the satisfaction of the condition precedent set forth in Section 2 below, the RPA is hereby amended as follows:

1.1. Clause (c) of the definition of "Eligible Receivable" appearing in Section 1.01 of the RPA is amended and restated in its entirety to read as follows:

(c) the Obligor of such Receivable (i) is a United States resident, (ii) is a Designated Obligor, (iii) is not a NiSource Entity and (iv) is not a Sanctioned Person;

1.2. The definition of "Scheduled Commitment Termination Date" appearing in Section 1.01 of the RPA is amended to delete the reference to the date "March 10, 2015" and to insert the date "March 9, 2016" in the place thereof.

1.3. Section 1.01 of the RPA is amended to insert the following definitions in appropriate alphabetical order therein:

"Anti-Corruption Laws" means all laws, rules, and regulations of any jurisdiction applicable to the Transaction Parties or their respective Subsidiaries from time to time concerning or relating to bribery or corruption, including, without limitation, the Foreign Corrupt

Practices Act of 1977, as amended, and any applicable law or regulation implementing the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions.

“Sanctioned Country” means, at any time, a country or territory which is the subject or target of any Sanctions, including, without limitation, on March 20, 2015, Cuba, Burma (Myanmar), Iran, North Korea, Sudan and Syria.

“Sanctioned Person” means, at any time, (a) any Person currently the subject or the target of any Sanctions, including any Person listed in any Sanctions-related list of designated Persons maintained by the Office of Foreign Assets Control of the U.S. Department of the Treasury or the U.S. Department of State, and (b) any Person controlled by any such Person.

“Sanctions” means economic or financial sanctions or trade embargoes imposed, administered or enforced from time to time (a) by the U.S. government, including those administered by the Office of Foreign Assets Control of the U.S. State Department, the U.S. Department of Commerce or the U.S. Department of the Treasury, or (b) by any other relevant sanctions authority, including the U.S. and Canada.

1.4. Section 4.01(u) of the RPA is amended and restated in its entirety to read as follows:

(u) The Seller is neither (i) an “investment company” or a company “controlled by an investment company” within the meaning of the Investment Company Act of 1940, as amended (the “Investment Company Act”), nor (ii) a “covered fund” under Section 13 of the U.S. Bank Holding Company Act of 1956, as amended, and the applicable rules and regulations thereunder. In determining that the Seller is not a covered fund, the Seller is entitled to rely on the exemption from the definition of “investment company” set forth in Section 3(c)(5) of the Investment Company Act

1.5. Section 4.01 of the RPA is amended to add the following as new clause (y) after clause (x) thereof:

(y) Policies and procedures have been implemented and maintained by or on behalf of the Seller that are reasonably designed to achieve compliance by the Seller and its directors, officers, employees and agents with Anti-Corruption Laws and applicable Sanctions, giving due regard to the nature of its business and activities, and the Seller and its officers and employees acting in any capacity in connection with or directly benefitting from the facility established hereby are in compliance with Anti-Corruption Laws and applicable Sanctions, in each case in all material respects. None of the Seller or, to the knowledge of the Seller, any of its directors, officers, employees, or agents that will act in any capacity in connection with or directly benefit from the facility established hereby, is a Sanctioned Person. The Seller is not organized or resident in a Sanctioned Country. No purchase hereunder or use of proceeds thereof by the Seller in any manner will violate Anti-Corruption Laws or applicable Sanctions.

- 1.6. Section 4.02 of the RPA is amended to add the following as new clause (k) after clause (j) thereof:

(k) Policies and procedures have been implemented and maintained by or on behalf of each of the Transactions Parties (other than the Seller) that are reasonably designed to achieve compliance by such Transaction Parties and their respective Subsidiaries, directors, officers, employees and agents with Anti-Corruption Laws and applicable Sanctions, giving due regard to the nature of such Person's business and activities, and each of such Transaction Parties, their respective Subsidiaries and their respective officers and employees acting in any capacity in connection with or directly benefitting from the facility established hereby, are in compliance with Anti-Corruption Laws and applicable Sanctions, in each case in all material respects. None of (a) the Transactions Parties (other than the Seller) or any of their respective Subsidiaries or, to the knowledge of such Transaction Parties, as applicable, any of their respective directors, officers, employees, or agents that will act in any capacity in connection with or directly benefit from the facility established hereby, is a Sanctioned Person, and (b) such Transaction Parties or any of their respective Subsidiaries is organized or resident in a Sanctioned Country. No purchase hereunder or use of proceeds thereof by any Transactions Parties (other than the Seller) in any manner will violate Anti-Corruption Laws or applicable Sanctions.

- 1.7. Section 5.01 of the RPA is amended to add the following as new clause (v) after clause (u) thereof:

(v) Anti-Corruption Laws and Sanctions.

(i) Policies and procedures will be maintained and enforced by or on behalf of the Seller that are designed in good faith and in a commercially reasonable manner to promote and achieve compliance, in the reasonable judgment of the Seller, by the Seller and its directors, officers, employees and agents with Anti-Corruption Laws and applicable Sanctions, in each case giving due regard to the nature of such Person's business and activities.

(ii) The Seller will not request any purchase hereunder, and shall ensure its directors, officers, employees and agents shall not use, the proceeds of any purchaser hereunder (A) in furtherance of an offer, payment, promise to pay, or authorization of the payment or giving of money, or anything else of value, to any Person in violation of any Anti-Corruption Laws, (B) for the purpose of funding or financing any activities, business or transaction of or with any Sanctioned Person, or in any Sanctioned Country, in each case to the extent doing so would violate any Sanctions, or (C) in any other manner that would result in liability to any party hereto under any applicable Sanctions or the violation of any Sanctions by any such Person.

- 1.8. Section 6.05 of the RPA is amended to add the following as new clause (d) after clause (c) thereof:

(d) Anti-Corruption Laws and Sanctions.

(i) Policies and procedures will be maintained and enforced by or on behalf of each of the Transaction Parties (other than the Seller) that are designed in good faith and in a commercially reasonable manner to promote and achieve compliance, in the reasonable judgment of such Transaction Party, by the each such Transaction Party and each of its Subsidiaries and their respective directors, officers, employees and agents with Anti-Corruption Laws and applicable Sanctions, in each case giving due regard to the nature of such Person's business and activities.

(ii) The Transaction Parties shall ensure that their respective Subsidiaries and its or their respective directors, officers, employees and agents shall not use, the proceeds of any purchase hereunder (A) in furtherance of an offer, payment, promise to pay, or authorization of the payment or giving of money, or anything else of value, to any Person in violation of any Anti-Corruption Laws, (B) for the purpose of funding or financing any activities, business or transaction of or with any Sanctioned Person, or in any Sanctioned Country, in each case to the extent doing so would violate any Sanctions, or (C) in any other manner that would result in liability to any party hereto under any applicable Sanctions or the violation of any Sanctions by any such Person.

- 1.9. Schedule I to the RPA is amended and restated in its entirety as set forth on Schedule I hereto. Each reference to "Schedule I" in the RPA shall mean and be a reference to "Schedule I" attached hereto.

SECTION 2. Conditions Precedent. This Amendment shall become effective and be deemed effective, as of the date first above written, upon (i) receipt by the Administrative Agent of duly executed counterparts of this Amendment from the Seller, the Servicer, the Administrative Agent and the Required Managing Agents and (ii) receipt by each Managing Agent, in immediately available funds by wire transfer to the account of such Managing Agent as may be specified in writing by such Managing Agent, of a renewal fee equal to 0.05% times the highest Commitment of the Bank Purchasers in such Managing Agent's Purchase Group for any month or months (or portion thereof) set forth in Schedule I to the RPA.

SECTION 3. Covenants, Representations and Warranties of the Seller and Servicer.

3.1 Upon the effectiveness of this Amendment, each of the Seller and the Servicer hereby reaffirms all covenants, representations and warranties made by it, to the extent the same are not amended hereby, in the RPA and agrees that all such covenants, representations and warranties shall be deemed to have been re-made as of the effective date of this Amendment.

3.2 Each of the Seller and the Servicer hereby represents and warrants that this Amendment constitutes its legal, valid and binding obligation, enforceable against it in accordance with its terms, except as enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the enforcement of creditors' rights generally and general principles of equity which may limit the availability of equitable remedies.

SECTION 4. Reference to and Effect on the RPA.

4.1 Upon the effectiveness of this Amendment, each reference in the RPA to “this Agreement,” “hereunder,” “hereof,” “herein,” “hereby” or words of like import shall mean and be a reference to the RPA as amended hereby, and each reference to the RPA in any other document, instrument or agreement executed and/or delivered in connection with the RPA shall mean and be a reference to the RPA as amended hereby.

4.2 Except as specifically amended hereby, the RPA and other documents, instruments and agreements executed and/or delivered in connection therewith shall remain in full force and effect and are hereby ratified and confirmed.

4.3 The execution, delivery and effectiveness of this Amendment shall not operate as a waiver of any right, power or remedy of the Purchasers, the Managing Agent or the Administrative Agent under the RPA or any of the other Transaction Documents, nor constitute a waiver of any provision contained therein, except as specifically set forth herein.

SECTION 5. GOVERNING LAW. THIS AMENDMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE INTERNAL LAWS (AND NOT THE LAW OF CONFLICTS) OF THE STATE OF NEW YORK.

SECTION 6. Execution in Counterparts. This Amendment may be executed in any number of counterparts and by different parties hereto in separate counterparts, each of which when so executed and delivered shall be deemed to be an original and all of which taken together shall constitute but one and the same instrument. Delivery by facsimile or other electronic transmission of an executed counterpart of a signature page to this Amendment shall be effective as delivery of a manually executed counterpart of this Amendment.

SECTION 7. Headings. Section headings in this Amendment are included herein for convenience of reference only and shall not constitute a part of this Amendment for any other purpose.

\* \* \* \* \*

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed on the date first set forth above by their respective officers thereto duly authorized, to be effective as hereinabove provided.

SELLER:

COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

By: 

Name: Vincent V. Rea

Title: Assistant Treasurer

SERVICER:

COLUMBIA GAS OF PENNSYLVANIA,  
INC.

By: 

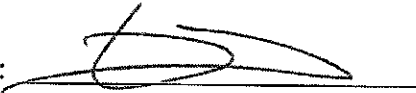
Name: David J. Vajda

Title: Vice President, Treasurer &  
Chief Risk Officer



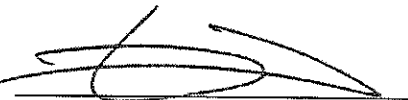
ADMINISTRATIVE  
AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By:   
Name: Eric Williams  
Title: Managing Director

MANAGING AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By:   
Name: Eric Williams  
Title: Managing Director

SCHEDULE I

Commitments: Purchaser Groups

At any time during the period from January 19 to May 18:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$75,000,000	\$75,000,000
<b>TOTAL</b>			<b>\$75,000,000</b>	<b>\$75,000,000</b>

At any time during the period from May 19 to July 18:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$25,000,000	\$25,000,000
<b>TOTAL</b>			<b>\$25,000,000</b>	<b>\$25,000,000</b>

At any time during the period from July 19 to November 18:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$10,000,000	\$10,000,000
<b>TOTAL</b>			<b>\$10,000,000</b>	<b>\$10,000,000</b>

At any time during the period from November 19 to January 18:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	Victory Receivables Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$35,000,000	\$35,000,000
<b>TOTAL</b>			<b>\$35,000,000</b>	<b>\$35,000,000</b>

SIXTH AMENDMENT  
to  
RECEIVABLES PURCHASE AGREEMENT

Dated as of March 9, 2016

This SIXTH AMENDMENT TO RECEIVABLES PURCHASE AGREEMENT (the "Amendment") is entered into as of March 9, 2016 by and among (i) COLUMBIA GAS OF PENNSYLVANIA RECEIVABLES CORPORATION, a Delaware corporation, as Seller, (ii) COLUMBIA GAS OF PENNSYLVANIA, INC., a Pennsylvania corporation, as Servicer, (iii) THE MANAGING AGENTS SIGNATORY HERETO, and (iv) THE BANK OF TOKYO-MITSUBISHI UFJ, LTD., NEW YORK BRANCH, as Administrative Agent.

PRELIMINARY STATEMENT

A. The Seller, the Servicer, the Managing Agents and the Administrative Agent are parties to that certain Receivables Purchase Agreement dated as of March 15, 2010 (as amended, restated, supplemented or otherwise modified through the date hereof, the "RPA"). Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the RPA.

B. The Seller, the Servicer, the Managing Agents and the Administrative Agent have agreed to amend the RPA, subject to the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the premises set forth above, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

SECTION 1. Amendment. Effective as of the date hereof, subject to the satisfaction of the condition precedent set forth in Section 2 below, the RPA is hereby amended as follows:

- 1.1. The definition of "Scheduled Commitment Termination Date" appearing in Section 1.01 of the RPA is amended to delete the reference to the date "March 9, 2016" and to insert the date "March 8, 2017" in the place thereof.

SECTION 2. Conditions Precedent. This Amendment shall become effective and be deemed effective, as of the date first above written, upon (i) receipt by the Administrative Agent of duly executed counterparts of this Amendment from the Seller, the Servicer, the Administrative Agent and the Required Managing Agents and (ii) receipt by each Managing Agent, in immediately available funds by wire transfer to the account of such Managing Agent as may be specified in writing by such Managing Agent, of a renewal fee equal to 0.05% times the highest Commitment of the Bank Purchasers in such Managing Agent's Purchase Group for any month or months (or portion thereof) set forth in Schedule I to the RPA.

SECTION 3. Covenants, Representations and Warranties of the Seller and Servicer.

3.1 Upon the effectiveness of this Amendment, each of the Seller and the Servicer hereby reaffirms all covenants, representations and warranties made by it, to the extent the same are not amended hereby, in the RPA and agrees that all such covenants, representations and warranties shall be deemed to have been re-made as of the effective date of this Amendment.

3.2 Each of the Seller and the Servicer hereby represents and warrants that this Amendment constitutes its legal, valid and binding obligation, enforceable against it in accordance with its terms, except as enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the enforcement of creditors' rights generally and general principles of equity which may limit the availability of equitable remedies.

SECTION 4. Reference to and Effect on the RPA.

4.1 Upon the effectiveness of this Amendment, each reference in the RPA to "this Agreement," "hereunder," "hereof," "herein," "hereby" or words of like import shall mean and be a reference to the RPA as amended hereby, and each reference to the RPA in any other document, instrument or agreement executed and/or delivered in connection with the RPA shall mean and be a reference to the RPA as amended hereby.

4.2 Except as specifically amended hereby, the RPA and other documents, instruments and agreements executed and/or delivered in connection therewith shall remain in full force and effect and are hereby ratified and confirmed.

4.3 The execution, delivery and effectiveness of this Amendment shall not operate as a waiver of any right, power or remedy of the Purchasers, the Managing Agent or the Administrative Agent under the RPA or any of the other Transaction Documents, nor constitute a waiver of any provision contained therein, except as specifically set forth herein.

SECTION 5. GOVERNING LAW. THIS AMENDMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE INTERNAL LAWS (AND NOT THE LAW OF CONFLICTS) OF THE STATE OF NEW YORK.

SECTION 6. Execution in Counterparts. This Amendment may be executed in any number of counterparts and by different parties hereto in separate counterparts, each of which when so executed and delivered shall be deemed to be an original and all of which taken together shall constitute but one and the same instrument. Delivery by facsimile or other electronic transmission of an executed counterpart of a signature page to this Amendment shall be effective as delivery of a manually executed counterpart of this Amendment.

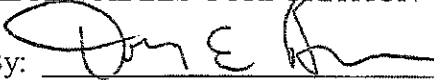
SECTION 7. Headings. Section headings in this Amendment are included herein for convenience of reference only and shall not constitute a part of this Amendment for any other purpose.

\* \* \* \* \*

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed on the date first set forth above by their respective officers thereto duly authorized, to be effective as hereinabove provided.

SELLER:

COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION


By: 

Name: Donald E. Brown

Title: President, Chief Financial Officer and  
Treasurer

SERVICER:

COLUMBIA GAS OF PENNSYLVANIA,  
INC.

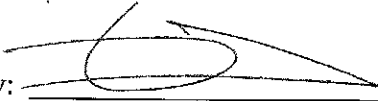
By: 

Name: Donald E. Brown

Title: Executive Vice President, Chief  
Financial Officer and Treasurer

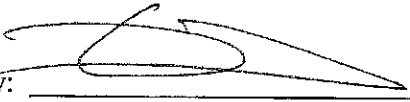
ADMINISTRATIVE  
AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By:   
Name: Eric Williams  
Title: Managing Director

MANAGING AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By:   
Name: Eric Williams  
Title: Managing Director

Andrew S. Tubbs  
Senior Counsel  
Legal Department

800 N. Third Street, Suite 204  
Harrisburg, PA 17102  
Office: 717.238.0463  
astubbs@nisource.com

February 15, 2017

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, 2<sup>nd</sup> Floor North  
P.O. Box 3265  
Harrisburg, PA 17105-3265

Re: Amendment to Affiliated Interest Agreement Between Columbia Gas of  
Pennsylvania, Inc. and Columbia Gas of Pennsylvania Receivables Corporation  
Docket No. G-2017-

Dear Secretary Chiavetta:

Columbia Gas of Pennsylvania, Inc. ("Columbia") proposes to amend the Receivables Purchase Agreement ("RPA") among Columbia Gas, Columbia Gas of Pennsylvania Receivables Corporation ("CPRC") and The Bank of Tokyo – Mitsubishi UFJ, LTD ("Third Party Purchaser"). The amendments are intended to update the RPA to match current market practice and to provide clarity relative to existing operational flexibility.

## **BACKGROUND**

On November 13, 2009, Columbia filed an application pursuant to Chapters 11 and 21 of the Pennsylvania Public Utility Code requesting: (a) approval of the sale of accounts receivable to a then to be created wholly-owned subsidiary, CPRC; (b) the approval of Columbia to acquire all of the capital stock of CPRC; and (c) the approval of the affiliated interest agreements related to the sale of accounts receivable to CPRC. By Order entered on February 25, 2010, the Commission approved Columbia's sale of accounts receivable to CPRC, the acquisition by Columbia of all the capital stock of CPRC and the related affiliated transactions and issued certificates of public convenience evidencing such approvals.

On April 7, 2010, consistent with the Commission's February 25, 2010 Order approving its Application, Columbia filed a letter informing the Commission that Columbia had acquired all the capital stock of CPRC and provided the Commission with copies of the executed Receivable Sales Agreement ("RSA") for the sale of Columbia's accounts receivables to CPRC and the RPA by which CPRC funded its purchase the accounts receivable through the sale of undivided fractional ownership interests in Columbia's accounts receivables to unaffiliated parties. Columbia is a party to the RPA due to its

Rosemary Chiavetta, Secretary  
February 15, 2017  
Page 2

responsibilities as servicer for collection of receivables. Further, Columbia filed a copy of the executed Administrative Service Agreement under which Columbia performs record keeping and cash collection functions for the accounts receivable sold to CPRC.

On October 21, 2011, Columbia requested Commission authority to modify the seasonal capacity limits in the RPA, subject to filing the updated program limits as part of the annual renewal process. The Commission granted Columbia's request by Secretarial Letter issued on January 13, 2012. In addition, the Commission stated that Columbia must file any further amendments associated with the financing of Columbia's accounts receivables for approval. Columbia intends to again extend the RPA for an additional 364 days.

### **DESCRIPTION OF PROPOSED AMENDMENTS**

The proposed amendments are set forth in the attached Seventh Amendment to the RPA, and are described below:

1. Section 1.01 –
  - a. The definition of "Eurodollar Rate" contained in Section 1.01 will be amended to reflect current market practice in identifying the source of the London interbank offered rate. In keeping with current market practice, the definition clarifies that if such rate is below zero, the rate will be deemed to be zero.
  - b. The definition of "Program Limit" contained in Section 1.01 of the RPA, and related Schedule I, will be amended to reflect new seasonal funding limits. The Commission previously authorized annual changes to the Program Limits by the Order at G-2011-2268697.
  - c. The definition of "Scheduled Commitment Termination Date" contained in Section 1.01 of the RPA will be amended to extend the agreement by 364 days.
2. Section 2.13 – New Section 2.13 of the RPA, and related Schedule K, will specifically permit reductions of Aggregate Capital from the Third Party Purchaser. While Columbia, CPRC and the Third Party Purchaser believe that the existing RPA currently permits such reductions, the parties would prefer if the agreement was more specific on this point. On the occasions where drawing the maximum permitted Aggregate Capital is not necessary, this will permit reductions that will reduce the costs of operating the facility.
3. Section 6.02(g) – The proposed amendment will result in moving up monthly reporting by one business day.

Columbia seeks Commission approval of these amendments to the RPA. The proposed revisions will not impact the current operation of the RPA and may result in increased efficiencies in the administration of the agreement.

Based upon the Commission's 2012 Secretarial Letter, Columbia respectfully requests that the Pennsylvania Public Utility Commission approve, pursuant to Section 2102 of



Rosemary Chiavetta, Secretary  
February 15, 2017  
Page 2

the Public Utility Code, 66 Pa. C.S. § 2012, the above-described amendment to the affiliated interest agreement with Columbia Gas of Pennsylvania Receivables Corporation prior to the scheduled **March 8, 2013** commitment date.

Respectfully submitted,

A handwritten signature in cursive script that reads "Andrew S. Tubbs".

Andrew S. Tubbs

AST/sfh

cc: Paul T. Diskin  
David Huff  
Charis Mincavage  
Aron J. Beatty

SEVENTH AMENDMENT  
to  
RECEIVABLES PURCHASE AGREEMENT

Dated as of March [8], 2017

This SEVENTH AMENDMENT TO RECEIVABLES PURCHASE AGREEMENT (the "Amendment") is entered into as of March [8], 2017 by and among (i) COLUMBIA GAS OF PENNSYLVANIA RECEIVABLES CORPORATION, a Delaware corporation, as Seller, (ii) COLUMBIA GAS OF PENNSYLVANIA, INC., a Pennsylvania corporation, as Servicer, (iii) THE MANAGING AGENTS SIGNATORY HERETO, and (iv) THE BANK OF TOKYO-MITSUBISHI UFJ, LTD., NEW YORK BRANCH, as Administrative Agent.

PRELIMINARY STATEMENT

A. The Seller, the Servicer, the Managing Agents and the Administrative Agent are parties to that certain Receivables Purchase Agreement dated as of March 15, 2010 (as amended, restated, supplemented or otherwise modified through the date hereof, the "RPA"). Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the RPA.

B. The Seller, the Servicer, the Managing Agents and the Administrative Agent have agreed to amend the RPA, subject to the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the premises set forth above, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

SECTION 1. Amendment. Effective as of the date hereof, subject to the satisfaction of the condition precedent set forth in Section 2 below, the RPA is hereby amended as follows:

- 1.1. The definition of "Eurodollar Rate" appearing in Section 1.01 of the RPA is amended and restated in its entirety to read as follows:

"Eurodollar Rate" means, with respect to each Purchaser and any Eurodollar Tranche Period, an interest rate per annum determined on the basis of the London interbank offered rate administered by ICE Benchmark Administration Limited (or any other Person which takes over the administration of that rate) for deposits in Dollars for a period approximately equal to such Eurodollar Tranche Period as it appears on the relevant display page on the Bloomberg Professional Service (or any successor or substitute page or service providing quotations of interest rates applicable to Dollar deposits in the London interbank market comparable to those currently provided on such page, as determined by such Purchaser from time to time), at approximately 11:00 a.m., London, England time, three (3) Business Days prior to the first day of such Eurodollar Tranche Period. Notwithstanding the foregoing, if the interest rate per annum determined pursuant to the preceding sentence is below zero, such interest rate per annum will be deemed to be zero for purposes of this Agreement.

- 1.2. The definition of “Program Limit” appearing in Section 1.01 of the RPA is amended and restated in its entirety to read as follows:

“Program Limit” means, at any time, (w) during the period from [January 19] of any calendar year to [May 18] of such calendar year, \$[75,000,000], (x) during the period from [May 19] of any calendar year to [July 18] of such calendar year, \$[25,000,000], (y) during the period from [July 19] of any calendar year to [November 18] of such calendar year, \$[10,000,000] and (z) during the period from [November 19] of any calendar year to [January 18] of the immediately succeeding calendar year, \$[35,000,000]. References to the unused portion of the Program Limit shall mean, at any time, the Program Limit (as then reduced pursuant to Section 2.01(b)), minus the aggregate outstanding Capital of all Receivable Interests under this Agreement. The “Program Limit” shall not exceed \$[75,000,000].

- 1.3. The definition of “Scheduled Commitment Termination Date” appearing in Section 1.01 of the RPA is amended to delete the reference to the date “March 8, 2017” and to insert the date “March 7, 2018” in the place thereof.
- 1.4. Article II of the RPA is amended to add the following as new Section 2.13 immediately following Section 2.12 thereof:

SECTION 2.13 Decreases. The Seller shall provide the Administrative Agent and each Managing Agent with prior written notice in the form set forth as Annex K hereto (a “Reduction Notice”) of any proposed reduction of the Aggregate Capital at least one (1) Business Day prior to the Proposed Reduction Date. Such Reduction Notice shall designate (i) the date (the “Proposed Reduction Date”) upon which any such reduction of the Aggregate Capital shall occur (which date shall be at least one (1) Business Day prior thereto), and (ii) the amount by which the Aggregate Capital is to be reduced (the “Aggregate Reduction”) which shall be distributed ratably to each Purchaser Group based upon the Capital held by each Purchaser Group and which shall be applied by each Managing Agent ratably to the Receivable Interests of the Purchasers in such Managing Agent’s Purchaser Group ratably in accordance with the amount of outstanding Capital owned by such Purchasers. Only one (1) Reduction Notice may be outstanding at any time. No Aggregate Reduction shall be made with funds other than Collections or other funds of the Seller. No Aggregate Reduction shall be made following the occurrence of and during the continuance of an Event of Termination or an Incipient Event of Termination without the prior written consent of the Administrative Agent.

- 1.5. Section 6.02(g) of the RPA is amended by deleting the words “second (2<sup>nd</sup>) Business Day” set forth therein and replacing them with the words “third (3<sup>rd</sup>) Business Day”.
- 1.6. Schedule I to the RPA is amended and restated in its entirety as set forth on Schedule I hereto. Each reference to “Schedule I” in the RPA shall mean and be a reference to “Schedule I” attached hereto.
- 1.7. The RPA is amended to include the Annex K attached hereto as Annex K to the RPA.

SECTION 2. Conditions Precedent. This Amendment shall become effective and be deemed effective, as of the date first above written, upon (i) receipt by the Administrative Agent of duly executed counterparts of this Amendment from the Seller, the Servicer, the Administrative Agent and the Required Managing Agents and (ii) receipt by each Managing Agent, in immediately available funds by wire transfer to the account of such Managing Agent as may be specified in writing by such Managing Agent, of a renewal fee equal to 0.05% times the highest Commitment of the Bank Purchasers in such Managing Agent's Purchase Group for any month or months (or portion thereof) set forth in Schedule I to the RPA.

SECTION 3. Covenants, Representations and Warranties of the Seller and Servicer.

3.1 Upon the effectiveness of this Amendment, each of the Seller and the Servicer hereby reaffirms all covenants, representations and warranties made by it, to the extent the same are not amended hereby, in the RPA and agrees that all such covenants, representations and warranties shall be deemed to have been re-made as of the effective date of this Amendment.

3.2 Each of the Seller and the Servicer hereby represents and warrants that this Amendment constitutes its legal, valid and binding obligation, enforceable against it in accordance with its terms, except as enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the enforcement of creditors' rights generally and general principles of equity which may limit the availability of equitable remedies.

SECTION 4. Reference to and Effect on the RPA.

4.1 Upon the effectiveness of this Amendment, each reference in the RPA to "this Agreement," "hereunder," "hereof," "herein," "hereby" or words of like import shall mean and be a reference to the RPA as amended hereby, and each reference to the RPA in any other document, instrument or agreement executed and/or delivered in connection with the RPA shall mean and be a reference to the RPA as amended hereby.

4.2 Except as specifically amended hereby, the RPA and other documents, instruments and agreements executed and/or delivered in connection therewith shall remain in full force and effect and are hereby ratified and confirmed.

4.3 The execution, delivery and effectiveness of this Amendment shall not operate as a waiver of any right, power or remedy of the Purchasers, the Managing Agent or the Administrative Agent under the RPA or any of the other Transaction Documents, nor constitute a waiver of any provision contained therein, except as specifically set forth herein.

SECTION 5. GOVERNING LAW. THIS AMENDMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE INTERNAL LAWS (AND NOT THE LAW OF CONFLICTS) OF THE STATE OF NEW YORK.

SECTION 6. Execution in Counterparts. This Amendment may be executed in any number of counterparts and by different parties hereto in separate counterparts, each of which when so executed and delivered shall be deemed to be an original and all of which taken together shall constitute but one and the same instrument. Delivery by facsimile or other

electronic transmission of an executed counterpart of a signature page to this Amendment shall be effective as delivery of a manually executed counterpart of this Amendment.

SECTION 7. Headings. Section headings in this Amendment are included herein for convenience of reference only and shall not constitute a part of this Amendment for any other purpose.

\* \* \* \* \*

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed on the date first set forth above by their respective officers thereto duly authorized, to be effective as hereinabove provided.

SELLER: COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

By: \_\_\_\_\_  
Name:  
Title:

SERVICER: COLUMBIA GAS OF PENNSYLVANIA,  
INC.

By: \_\_\_\_\_  
Name:  
Title:

ADMINISTRATIVE  
AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By: \_\_\_\_\_  
Name:  
Title:

MANAGING AGENT:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,  
NEW YORK BRANCH

By: \_\_\_\_\_  
Name:  
Title:

ANNEX K

FORM OF REDUCTION NOTICE

[Date]

The Bank of Tokyo-Mitsubishi-UFJ, Ltd., [MANAGING AGENT]  
New York Branch,  
as Managing Agent  
1251 Avenue of the Americas  
New York, New York 10020  
Attention: Securitization Group  
Facsimile: (212) 782-6448

Re: Reduction Notice

Ladies and Gentlemen:

Reference is hereby made to that certain Receivables Purchase Agreement, dated as of March 15, 2010, among Columbia Gas of Pennsylvania Receivables Corporation (the "Seller"), Columbia Gas of Pennsylvania, Inc., as the initial "Servicer", the Bank Purchasers, Conduit Purchasers and Managing Agents party thereto from time to time and The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch, as Administrative Agent (as amended, restated, supplemented or otherwise modified, the "Receivables Purchase Agreement"). Capitalized terms used herein shall have the meanings assigned to such terms in the Receivables Purchase Agreement.

Pursuant to Section 2.13 of the Receivables Purchase Agreement, the Seller hereby notifies the Administrative Agent of the following reduction of Aggregate Capital from Collections[ and other funds of the Seller]. The proposed date of such reduction is [DATE] (the "Proposed Reduction Date").<sup>1</sup> The amount of Aggregate Capital to be reduced on the Proposed Reduction Date is \$[\_\_\_\_\_], which will be applied to reduce each Purchaser Group's share of Aggregate Capital as follows:

\$[\_\_\_\_\_] to the Purchaser Group for which [\_\_\_\_\_] is the Managing Agent; and

\$[\_\_\_\_\_] to the Purchaser Group for which [\_\_\_\_\_] is the Managing Agent.

In connection with the reduction to be made on the Proposed Reduction Date, the Seller hereby certifies that the following statements are true on the date hereof, and will be true on the Proposed Reduction Date (before and after giving effect to the proposed reduction):

<sup>1</sup> Must be at least one (1) Business Day after the date of this notice.



a. the representations and warranties contained in Sections 4.01 and 4.02 of the Receivables Purchase Agreement are correct on and as of the Proposed Reduction Date as though made on and as of such date; and

b. no event has occurred and is continuing, or would result from the proposed reduction, that constitutes an Event of Termination, an Involuntary Bankruptcy Event or an Incipient Event of Termination.

Very truly yours,

COLUMBIA GAS OF PENNSYLVANIA  
RECEIVABLES CORPORATION

By: \_\_\_\_\_  
Name:  
Title:

SCHEDULE I

Commitments: Purchaser Groups

At any time during the period from [January 19 to May 18]:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	N/A	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	[\$75,000,000]	[\$75,000,000]
<b>TOTAL</b>			<b>[\$75,000,000]</b>	<b>[\$75,000,000]</b>

At any time during the period from [May 19 to July 18]:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	N/A	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	[\$25,000,000]	[\$25,000,000]
<b>TOTAL</b>			<b>[\$25,000,000]</b>	<b>[\$25,000,000]</b>

At any time during the period from [July 19 to November 18]:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	N/A	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	[\$10,000,000]	[\$10,000,000]
<b>TOTAL</b>			<b>[\$10,000,000]</b>	<b>[\$10,000,000]</b>

At any time during the period from [November 19 to January 18]:

Purchaser Group	Conduit Purchaser(s)	Bank Purchaser(s)	Commitment	Group Purchase Limit
BTMU Purchaser Group	N/A	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	[\$35,000,000]	[\$35,000,000]
<b>TOTAL</b>			<b>[\$35,000,000]</b>	<b>[\$35,000,000]</b>



121 Champion Way, Suite 100  
Canonsburg, PA 15317  
Office: 724.416.6355  
Fax: 724.416.6382  
tjgallagher@nisource.com

Theodore J. Gallagher  
Assistant General Counsel  
Legal Department

***Via E-Filing***

August 7, 2018

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street  
Harrisburg, PA 17120

**Re: Columbia Gas of Pennsylvania, Inc. – Affiliate Transaction  
With Northern Indiana Public Service Company LLC**

Dear Ms. Chiavetta:

Submitted herewith for the Commission's approval pursuant to 66 Pa. C.S. § 2102 is a Service Agreement between Columbia Gas of Pennsylvania, Inc. ("CPA") and Northern Indiana Public Service Company LLC ("NIPSCO"), which are affiliated companies. This Service Agreement will enable CPA and NIPSCO to provide certain services to one another, and provides that such services shall be provided at the lesser of actual cost or market value.

The Service Agreement shall be effective as of October 1, 2018 or the date that it is approved by the Commission, whichever occurs later. Should you have any questions regarding this matter, please do not hesitate to contact me at 724-416-6355 or tjgallagher@nisource.com.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Theodore J. Gallagher". The signature is fluid and cursive, written over the typed name below it.

Theodore J. Gallagher

cc: Bureau of Technical Utility Services

enclosure

## SERVICE AGREEMENT

This SERVICE AGREEMENT (“Service Agreement” or “Agreement”) is made and entered into the 7<sup>th</sup> day of August, 2018 by and between Columbia Gas of Pennsylvania, Inc. (“CPA”) and Northern Indiana Public Service Company LLC (“NIPSCO”) (individually a “party” and collectively, the “parties”).

### WITNESSETH:

WHEREAS, CPA is a wholly owned subsidiary of NiSource Gas Distribution Group, Inc. (“NiSource Gas Distribution”) and both NiSource Distribution Group and Northern Indiana Public Service Company LLC (“NIPSCO”) are wholly owned subsidiaries of NiSource Inc. (“NiSource”), a Delaware corporation, and both NiSource and NiSource Gas Distribution are “holding companies” as defined in the Public Utility Holding Company Act of 2005;

WHEREAS, CPA and NIPSCO are “affiliated interests” as defined in Section 2101(a) of the Pennsylvania Public Utility Code and Indiana Code Section 8-1-2-49;

WHEREAS, CPA and NIPSCO agree to enter into this Service Agreement whereby either party may provide certain services to the other party, subject to the providing party’s ability to perform such services; and

WHEREAS, the rendition of such services set forth in Article 1 enables the parties to realize economic and other benefits through the sharing of knowledge and expertise of subject matter experts and the provision of operations and technical support and assistance in areas such as emergency response and preparedness, outage restoration, training, process improvement and identification/execution of best practices.

NOW THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties to this Service Agreement covenant and agree as follows:

### ARTICLE 1 SERVICES

1.1 The providing party shall furnish to the requesting party, upon the terms and conditions hereinafter set forth, such of the services described in Section 1.2 (the “Services”) at such times, for such periods and in such manner as from time to time requested and that the providing party concludes it is able to perform.

1.2 The scope of Services that may be provided under the Agreement are detailed below. The descriptions are deemed to include services associated with, or related or similar to, the services contained in such descriptions. The details listed under each heading are intended to be illustrative rather than inclusive:

- (a) *Operations Support Services.* Operations support and planning, including the provision of operations, engineering, construction, maintenance and technical support and assistance, logistics, scheduling and dispatching; assistance with emergency response and work stoppages; workforce planning; corrosion and leakage programs; estimates of gas requirements and gas availability; gas transmission, measurement,

storage and distribution; construction requirements; construction management; operating standards and practices; regulatory and environmental compliance; pipeline safety and compliance; employee and system safety programs; sustainability; training; management of gas transportation and sales activities; security services; measurement, regulation and conditioning equipment; meter testing, calibration and repair; gas network modeling, facility mapping and GIS technologies; planning, installation and operation of radio networks, remote control and telemetering devices, microwave relay systems and other applications of electronics to the fields of communication and control; and

(b) *Training Services.* Sharing of knowledge and expertise of subject matter experts, training, process improvement and identification/execution of best practices across a spectrum of public utility activities, including corrosion and leakage program design; pipeline safety and compliance practices; operations; and engineering and construction.

1.3 Each party shall preserve the confidentiality and security of confidential and proprietary information of the other party to the extent that a party becomes aware of confidential or proprietary information of the other party in the furnishing or receipt of Services hereunder.

## ARTICLE 2 COMPENSATION

2.1 As compensation for the Services to be rendered hereunder, the requesting party shall compensate and pay to the providing party the lesser of actual costs or market value thereof, including labor, materials and pertinent overheads.

2.2 The parties shall make available monthly billing information to each other that reflects information necessary to identify the costs charged and Services rendered for that month. The requesting party shall undertake a review of the charges and identify any questions or concerns regarding the charges reflected within a reasonable period of time. The providing party shall remit to the requesting party payment for billed charges within a period of time not exceeding 30 days of receipt of the monthly billing information.

2.3 Each party shall permit the other party reasonable access to its accounts and records to verify the accuracy of any charges hereunder.

## ARTICLE 3 TERM

3.1 This Service Agreement shall become effective on October 1, 2018. The Service Agreement shall continue in force and effect through September 30, 2023 or until terminated by the either party, upon not less than thirty (30) days prior written notice to the other party, whichever occurs first. This Service Agreement shall also be subject to termination or modification at any time, without notice, if and to the extent performance under this Service Agreement may conflict with any state or federal statute, or any rule, decision, or order of any state or federal regulatory agency having jurisdiction over one or both of the parties. Further, this Service Agreement shall be terminated immediately upon the parties ceasing to be affiliates.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date and year first above written.

COLUMBIA GAS OF PENNSYLVANIA, INC.

By: Michael A. Huwar

Date: August 7, 2018

Michael A. Huwar

President

NORTHERN INDIANA PUBLIC SERVICE  
COMPANY LLC

By: Violet Sistovaris

Date: 8/7/2018

Violet Sistovaris

President

## SERVICE AGREEMENT

This SERVICE AGREEMENT (“Service Agreement” or “Agreement”) is made and entered into effective the 1st day of October, 2021 by and between Columbia Gas of Virginia, Inc. (“CGV”) and Columbia Gas of Pennsylvania, Inc. (“CPA”).

### WITNESSETH:

WHEREAS, CGV and CPA (individually a “party” and collectively, the “parties”) are wholly owned subsidiaries of NiSource Gas Distribution Group, Inc. (“NiSource Gas Distribution”), which is a wholly owned subsidiary of NiSource Inc. (“NiSource”), a Delaware corporation, and both NiSource and NiSource Gas Distribution are “holding companies” as defined in the Public Utility Holding Company Act of 2005;

WHEREAS, CGV and CPA are “affiliated interests” as defined in Virginia Code Section 56-76 and Section 2101(a) of the Pennsylvania Public Utility Code;

WHEREAS, CGV and CPA agree to enter into this Service Agreement whereby either party may provide certain services to the other party, subject to the providing party’s ability to perform such services; and

WHEREAS, the rendition of such services set forth in Article 1 enables the parties to realize economic and other benefits through the sharing of knowledge and expertise of subject matter experts and the provision of operations and technical support and assistance in areas such as emergency response and preparedness, outage restoration, training, process improvement and identification/execution of best practices.

NOW THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties to this Service Agreement covenant and agree as follows:

### ARTICLE 1 SERVICES

1.1 The providing party shall furnish to the requesting party, upon the terms and conditions hereinafter set forth, such of the services described in Section 1.2 (the “Services”) at such times, for such periods and in such manner as from time to time requested and that the providing party concludes it is able to perform.

1.2 The scope of Services that may be provided under the Agreement are detailed below. The descriptions are deemed to include services associated with, or related or similar to, the services contained in such descriptions. The details listed under each heading are intended to be illustrative rather than inclusive:

(a) *Accounting and Financial Services.* Various aspects of accounting and finance, including financial accounting; asset accounting; regulatory accounting; financing; financial planning; budgeting; auditing; depreciation; economic research; forecasting; accounts payable; accounts receivable; reconciliations; accounting research; reporting; operation and maintenance expense analysis; payroll; business applications support; and accounting practices and policies.



(b) *Communications and Customer Education Services.* Preparation and use of educational and advertising materials; development of processes to facilitate residential, commercial and industrial customer growth, as well as maintenance of business in those areas; providing information to customers regarding products and services; furnishing information to customers, employees, other interested groups, and to the public generally, including the preparation of booklets, photographs, and other media; management and content of social media; and advertising programs.

(c) *Conservation and Energy Efficiency Services.* Conservation and energy efficiency program design and administration, including program management; portfolio design; cost/benefit analysis; program evaluation, measurement and verification; education and outreach; rebate processing; reporting; and related activities.

(d) *Customer Billing, Collection, and Contact Services.* Calculating, bill exception processing, back office processing, posting, printing, inserting, mailing and related services associated with the preparation and issuance of customer bills, notices, inserts and similar mailings; cash processing, revenue recovery, account reconciliations and adjustments, and related services associated with the collection of revenue and management of accounts receivable; customer contact and related services, including alternative pricing services, customer contact center management, operation and administration; management of key customer relationships; communications associated with the commencement, transfer, maintenance and disconnection of service; the receipt and processing of emergency calls; the handling of customer complaints; and responses to customer billing, credit, collection, order take and inquiry, outage, meter reading, retail choice and other inquiries.

(e) *Employee Services.* Organizational, leadership and strategic development; employee relations matters, including recruitment, employee placement and retention, training, compensation, safety, labor relations and health, welfare and employee benefits; activities in connection with temporary labor matters, including assessment, selection, contract negotiation, administration, service provider relationships, compliance, review and reporting.

(f) *Engineering and Construction Services.* Engineering phases of construction, operations and maintenance activities, including estimates of costs of construction; preparation of plans and designs; engineering and supervision of the fabrication of natural gas facilities; standardization of engineering and construction procedures; construction activities; and supervision and inspection of construction.

(g) *Facility Services.* Management and execution of facility operations and maintenance.

(h) *Land/Surveying Services.* Land asset management, land contract management, and surveying services in connection with the acquisition, leasing, maintenance, and disposal of interests in real property, including the maintenance of land records and the recording of instruments relating to such interests in real property.

(i) *Operations Support Services.* Operations support and planning, including logistics, scheduling and dispatching; assistance with emergency response and work stoppages;



workforce planning; corrosion and leakage programs; estimates of gas requirements and gas availability; gas transmission, measurement, storage and distribution; construction requirements; construction management; operating standards and practices; regulatory and environmental compliance; pipeline safety and compliance; employee and system safety programs; sustainability; training; management of gas transportation and sales activities; security services; measurement, regulation and conditioning equipment; meter testing, calibration and repair; gas network modeling, facility mapping and GIS technologies; planning, installation and operation of radio networks, remote control and telemetering devices, microwave relay systems and other applications of electronics to the fields of communication and control.

(j) *Purchasing, Storage and Disposition Services.* Supply chain activities, including the standardization, purchase, lease, license and acquisition of equipment, materials, supplies, services, software, intellectual property and other assets, as well as shipping, storage and disposition of same; negotiation of the purchase, sale, acquisition or disposition of assets and services; and the placing of purchase orders.

(k) *Rates and Regulatory Services.* Regulatory and rate matters, including the design and preparation of schedules and tariffs; analysis of rate filings; and preparation and presentation of testimony and exhibits to regulatory authorities.

(l) *Transportation Services.* Purchase, lease, operation and maintenance of motor vehicles.

1.3 Each party shall preserve the confidentiality and security of confidential and proprietary information of the other party to the extent that a party becomes aware of confidential or proprietary information of the other party in the furnishing or receipt of Services hereunder.

## **ARTICLE 2 COMPENSATION**

2.1 As compensation for the Services to be rendered hereunder, the requesting party shall compensate and pay to the providing party the actual costs thereof, including labor, materials and pertinent overheads. Each of the parties hereto recognize that the other party is regulated by the utility regulatory commission in its respective jurisdiction, and that the costs incurred hereunder are subject to scrutiny and disallowance by such commission.

2.2 The parties shall make available monthly billing information to each other that reflects information necessary to identify the costs charged and Services rendered for that month. The requesting party shall undertake a review of the charges and identify any questions or concerns regarding the charges reflected within a reasonable period of time. The providing party shall remit to the requesting party payment for billed charges within a period of time not exceeding 30 days of receipt of the monthly billing information.

2.3 Each party shall permit the other party reasonable access to its accounts and records to verify the accuracy of any charges hereunder.

**ARTICLE 3**  
**TERM**

3.1 This Service Agreement shall become effective as of the date first written above, subject only to the receipt of any required regulatory approvals from the Virginia State Corporation Commission and the Pennsylvania Public Utility Commission and shall continue in force until terminated by the either party, upon not less than thirty (30) days prior written notice to the other party. This Service Agreement shall also be subject to termination or modification at any time, without notice, if and to the extent performance under this Service Agreement may conflict with any state or federal statute, or any rule, decision, or order of any state or federal regulatory agency having jurisdiction over one or both of the parties. Further, this Service Agreement shall be terminated immediately upon the parties ceasing to be affiliates.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date and year first above written.

COLUMBIA GAS OF VIRGINIA, INC.

By:  \_\_\_\_\_

Brent Archer

President

COLUMBIA GAS OF PENNSYLVANIA, INC.

By:  \_\_\_\_\_

Mark Kempic

President

## SERVICE AGREEMENT

This SERVICE AGREEMENT (“Service Agreement” or “Agreement”) is made and entered into effective the 1st day of October, 2021 by and between Columbia Gas of Ohio, Inc. (“COH”) and Columbia Gas of Pennsylvania, Inc. (“CPA”).

### WITNESSETH:

WHEREAS, COH and CPA (individually a “party” and collectively, the “parties”) are wholly owned subsidiaries of NiSource Gas Distribution Group, Inc. (“NiSource Gas Distribution”), which is a wholly owned subsidiary of NiSource Inc. (“NiSource”), a Delaware corporation, and both NiSource and NiSource Gas Distribution are “holding companies” as defined in the Public Utility Holding Company Act of 2005;

WHEREAS, COH and CPA are “affiliated interests” as defined in Section 2101(a) of the Pennsylvania Public Utility Code;

WHEREAS, COH and CPA agree to enter into this Service Agreement whereby either party may provide certain services to the other party, subject to the providing party’s ability to perform such services; and

WHEREAS, the rendition of such services set forth in Article 1 enables the parties to realize economic and other benefits through the sharing of knowledge and expertise of subject matter experts and the provision of operations and technical support and assistance in areas such as emergency response and preparedness, outage restoration, training, process improvement and identification/execution of best practices.

NOW THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties to this Service Agreement covenant and agree as follows:

### ARTICLE 1 SERVICES

1.1 The providing party shall furnish to the requesting party, upon the terms and conditions hereinafter set forth, such of the services described in Section 1.2 (the “Services”) at such times, for such periods and in such manner as from time to time requested and that the providing party concludes it is able to perform.

1.2 The scope of Services that may be provided under the Agreement are detailed below. The descriptions are deemed to include services associated with, or related or similar to, the services contained in such descriptions. The details listed under each heading are intended to be illustrative rather than inclusive:

(a) *Accounting and Financial Services.* Various aspects of accounting and finance, including financial accounting; asset accounting; regulatory accounting; financing; financial planning; budgeting; auditing; depreciation; economic research; forecasting; accounts payable; accounts receivable; reconciliations; accounting research; reporting; operation and maintenance expense analysis; payroll; business applications support; and accounting practices and policies.

(b) *Communications and Customer Education Services.* Preparation and use of educational and advertising materials; development of processes to facilitate residential, commercial and industrial customer growth, as well as maintenance of business in those areas; providing information to customers regarding products and services; furnishing information to customers, employees, other interested groups, and to the public generally, including the preparation of booklets, photographs, and other media; management and content of social media; and advertising programs.

(c) *Conservation and Energy Efficiency Services.* Conservation and energy efficiency program design and administration, including program management; portfolio design; cost/benefit analysis; program evaluation, measurement and verification; education and outreach; rebate processing; reporting; and related activities.

(d) *Customer Billing, Collection, and Contact Services.* Calculating, bill exception processing, back office processing, posting, printing, inserting, mailing and related services associated with the preparation and issuance of customer bills, notices, inserts and similar mailings; cash processing, revenue recovery, account reconciliations and adjustments, and related services associated with the collection of revenue and management of accounts receivable; customer contact and related services, including alternative pricing services, customer contact center management, operation and administration; management of key customer relationships; communications associated with the commencement, transfer, maintenance and disconnection of service; the receipt and processing of emergency calls; the handling of customer complaints; and responses to customer billing, credit, collection, order take and inquiry, outage, meter reading, retail choice and other inquiries.

(e) *Employee Services.* Organizational, leadership and strategic development; employee relations matters, including recruitment, employee placement and retention, training, compensation, safety, labor relations and health, welfare and employee benefits; activities in connection with temporary labor matters, including assessment, selection, contract negotiation, administration, service provider relationships, compliance, review and reporting.

(f) *Engineering and Construction Services.* Engineering phases of construction, operations and maintenance activities, including estimates of costs of construction; preparation of plans and designs; engineering and supervision of the fabrication of natural gas facilities; standardization of engineering and construction procedures; construction activities; and supervision and inspection of construction.

(g) *Facility Services.* Management and execution of facility operations and maintenance.

(h) *Land/Surveying Services.* Land asset management, land contract management, and surveying services in connection with the acquisition, leasing, maintenance, and disposal of interests in real property, including the maintenance of land records and the recording of instruments relating to such interests in real property.

(i) *Operations Support Services.* Operations support and planning, including logistics, scheduling and dispatching; assistance with emergency response and work stoppages;

workforce planning; corrosion and leakage programs; estimates of gas requirements and gas availability; gas transmission, measurement, storage and distribution; construction requirements; construction management; operating standards and practices; regulatory and environmental compliance; pipeline safety and compliance; employee and system safety programs; sustainability; training; management of gas transportation and sales activities; security services; measurement, regulation and conditioning equipment; meter testing, calibration and repair; gas network modeling, facility mapping and GIS technologies; planning, installation and operation of radio networks, remote control and telemetering devices, microwave relay systems and other applications of electronics to the fields of communication and control.

(j) *Purchasing, Storage and Disposition Services.* Supply chain activities, including the standardization, purchase, lease, license and acquisition of equipment, materials, supplies, services, software, intellectual property and other assets, as well as shipping, storage and disposition of same; negotiation of the purchase, sale, acquisition or disposition of assets and services; and the placing of purchase orders.

(k) *Rates and Regulatory Services.* Regulatory and rate matters, including the design and preparation of schedules and tariffs; analysis of rate filings; and preparation and presentation of testimony and exhibits to regulatory authorities.

(l) *Transportation Services.* Purchase, lease, operation and maintenance of motor vehicles.

1.3 Each party shall preserve the confidentiality and security of confidential and proprietary information of the other party to the extent that a party becomes aware of confidential or proprietary information of the other party in the furnishing or receipt of Services hereunder.

## **ARTICLE 2 COMPENSATION**

2.1 As compensation for the Services to be rendered hereunder, the requesting party shall compensate and pay to the providing party the actual costs thereof, including labor, materials and pertinent overheads. Each of the parties hereto recognize that the other party is regulated by the utility regulatory commission in its respective jurisdiction, and that the costs incurred hereunder are subject to scrutiny and disallowance by such commission.

2.2 The parties shall make available monthly billing information to each other that reflects information necessary to identify the costs charged and Services rendered for that month. The requesting party shall undertake a review of the charges and identify any questions or concerns regarding the charges reflected within a reasonable period of time. The providing party shall remit to the requesting party payment for billed charges within a period of time not exceeding 30 days of receipt of the monthly billing information.

2.3 Each party shall permit the other party reasonable access to its accounts and records to verify the accuracy of any charges hereunder.

**ARTICLE 3**  
**TERM**

3.1 This Service Agreement shall become effective as of the date first written above, subject only to the receipt of any required regulatory approvals from the Pennsylvania Public Utility Commission and shall continue in force until terminated by the either party, upon not less than thirty (30) days prior written notice to the other party. This Service Agreement shall also be subject to termination or modification at any time, without notice, if and to the extent performance under this Service Agreement may conflict with any state or federal statute, or any rule, decision, or order of any state or federal regulatory agency having jurisdiction over one or both of the parties. Further, this Service Agreement shall be terminated immediately upon the parties ceasing to be affiliates.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date and year first above written.

COLUMBIA GAS OF OHIO, INC.

By: /s/ Vincent Parisi

Vincent Parisi

President

COLUMBIA GAS OF PENNSYLVANIA, INC.

By: Mark Kempic

Mark Kempic

President

## SERVICE AGREEMENT

This SERVICE AGREEMENT (“Service Agreement” or “Agreement”) is made and entered into effective the 1st day of October, 2021 by and between Columbia Gas of Kentucky, Inc. (“CKY”) and Columbia Gas of Pennsylvania, Inc. (“CPA”).

### WITNESSETH:

WHEREAS, CKY and CPA (individually a “party” and collectively, the “parties”) are wholly owned subsidiaries of NiSource Gas Distribution Group, Inc. (“NiSource Gas Distribution”), which is a wholly owned subsidiary of NiSource Inc. (“NiSource”), a Delaware corporation, and both NiSource and NiSource Gas Distribution are “holding companies” as defined in the Public Utility Holding Company Act of 2005;

WHEREAS, CKY and CPA are “affiliated interests” as defined in Section 2101(a) of the Pennsylvania Public Utility Code;

WHEREAS, CKY and CPA agree to enter into this Service Agreement whereby either party may provide certain services to the other party, subject to the providing party’s ability to perform such services; and

WHEREAS, the rendition of such services set forth in Article 1 enables the parties to realize economic and other benefits through the sharing of knowledge and expertise of subject matter experts and the provision of operations and technical support and assistance in areas such as emergency response and preparedness, outage restoration, training, process improvement and identification/execution of best practices.

NOW THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties to this Service Agreement covenant and agree as follows:

### ARTICLE 1 SERVICES

1.1 The providing party shall furnish to the requesting party, upon the terms and conditions hereinafter set forth, such of the services described in Section 1.2 (the “Services”) at such times, for such periods and in such manner as from time to time requested and that the providing party concludes it is able to perform.

1.2 The scope of Services that may be provided under the Agreement are detailed below. The descriptions are deemed to include services associated with, or related or similar to, the services contained in such descriptions. The details listed under each heading are intended to be illustrative rather than inclusive:

- (a) *Accounting and Financial Services.* Various aspects of accounting and finance, including financial accounting; asset accounting; regulatory accounting; financing; financial planning; budgeting; auditing; depreciation; economic research; forecasting; accounts payable; accounts receivable; reconciliations; accounting research; reporting; operation and maintenance expense analysis; payroll; business applications support; and accounting practices and policies.

(b) *Communications and Customer Education Services.* Preparation and use of educational and advertising materials; development of processes to facilitate residential, commercial and industrial customer growth, as well as maintenance of business in those areas; providing information to customers regarding products and services; furnishing information to customers, employees, other interested groups, and to the public generally, including the preparation of booklets, photographs, and other media; management and content of social media; and advertising programs.

(c) *Conservation and Energy Efficiency Services.* Conservation and energy efficiency program design and administration, including program management; portfolio design; cost/benefit analysis; program evaluation, measurement and verification; education and outreach; rebate processing; reporting; and related activities.

(d) *Customer Billing, Collection, and Contact Services.* Calculating, bill exception processing, back office processing, posting, printing, inserting, mailing and related services associated with the preparation and issuance of customer bills, notices, inserts and similar mailings; cash processing, revenue recovery, account reconciliations and adjustments, and related services associated with the collection of revenue and management of accounts receivable; customer contact and related services, including alternative pricing services, customer contact center management, operation and administration; management of key customer relationships; communications associated with the commencement, transfer, maintenance and disconnection of service; the receipt and processing of emergency calls; the handling of customer complaints; and responses to customer billing, credit, collection, order take and inquiry, outage, meter reading, retail choice and other inquiries.

(e) *Employee Services.* Organizational, leadership and strategic development; employee relations matters, including recruitment, employee placement and retention, training, compensation, safety, labor relations and health, welfare and employee benefits; activities in connection with temporary labor matters, including assessment, selection, contract negotiation, administration, service provider relationships, compliance, review and reporting.

(f) *Engineering and Construction Services.* Engineering phases of construction, operations and maintenance activities, including estimates of costs of construction; preparation of plans and designs; engineering and supervision of the fabrication of natural gas facilities; standardization of engineering and construction procedures; construction activities; and supervision and inspection of construction.

(g) *Facility Services.* Management and execution of facility operations and maintenance.

(h) *Land/Surveying Services.* Land asset management, land contract management, and surveying services in connection with the acquisition, leasing, maintenance, and disposal of interests in real property, including the maintenance of land records and the recording of instruments relating to such interests in real property.

(i) *Operations Support Services.* Operations support and planning, including logistics, scheduling and dispatching; assistance with emergency response and work stoppages;



workforce planning; corrosion and leakage programs; estimates of gas requirements and gas availability; gas transmission, measurement, storage and distribution; construction requirements; construction management; operating standards and practices; regulatory and environmental compliance; pipeline safety and compliance; employee and system safety programs; sustainability; training; management of gas transportation and sales activities; security services; measurement, regulation and conditioning equipment; meter testing, calibration and repair; gas network modeling, facility mapping and GIS technologies; planning, installation and operation of radio networks, remote control and telemetering devices, microwave relay systems and other applications of electronics to the fields of communication and control.

(j) *Purchasing, Storage and Disposition Services.* Supply chain activities, including the standardization, purchase, lease, license and acquisition of equipment, materials, supplies, services, software, intellectual property and other assets, as well as shipping, storage and disposition of same; negotiation of the purchase, sale, acquisition or disposition of assets and services; and the placing of purchase orders.

(k) *Rates and Regulatory Services.* Regulatory and rate matters, including the design and preparation of schedules and tariffs; analysis of rate filings; and preparation and presentation of testimony and exhibits to regulatory authorities.

(l) *Transportation Services.* Purchase, lease, operation and maintenance of motor vehicles.

1.3 Each party shall preserve the confidentiality and security of confidential and proprietary information of the other party to the extent that a party becomes aware of confidential or proprietary information of the other party in the furnishing or receipt of Services hereunder.

## **ARTICLE 2 COMPENSATION**

2.1 As compensation for the Services to be rendered hereunder, the requesting party shall compensate and pay to the providing party the actual costs thereof, including labor, materials and pertinent overheads. Each of the parties hereto recognize that the other party is regulated by the utility regulatory commission in its respective jurisdiction, and that the costs incurred hereunder are subject to scrutiny and disallowance by such commission.

2.2 The parties shall make available monthly billing information to each other that reflects information necessary to identify the costs charged and Services rendered for that month. The requesting party shall undertake a review of the charges and identify any questions or concerns regarding the charges reflected within a reasonable period of time. The providing party shall remit to the requesting party payment for billed charges within a period of time not exceeding 30 days of receipt of the monthly billing information.

2.3 Each party shall permit the other party reasonable access to its accounts and records to verify the accuracy of any charges hereunder.

**ARTICLE 3**  
**TERM**

3.1 This Service Agreement shall become effective as of the date first written above, subject only to the receipt of any required regulatory approvals from the Pennsylvania Public Utility Commission and shall continue in force until terminated by the either party, upon not less than thirty (30) days prior written notice to the other party. This Service Agreement shall also be subject to termination or modification at any time, without notice, if and to the extent performance under this Service Agreement may conflict with any state or federal statute, or any rule, decision, or order of any state or federal regulatory agency having jurisdiction over one or both of the parties. Further, this Service Agreement shall be terminated immediately upon the parties ceasing to be affiliates.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date and year first above written.

COLUMBIA GAS OF KENTUCKY, INC.

By: /s/ Kimra Cole

Kimra Cole

President

COLUMBIA GAS OF PENNSYLVANIA, INC.

By: Mark Kempic

Mark Kempic

President

## SERVICE AGREEMENT

This SERVICE AGREEMENT (“Service Agreement” or “Agreement”) is made and entered into effective the 1st day of October, 2021 by and between Columbia Gas of Maryland, Inc. (“CMD”) and Columbia Gas of Pennsylvania, Inc. (“CPA”).

WITNESSETH:

WHEREAS, CMD and CPA (individually a “party” and collectively, the “parties”) are wholly owned subsidiaries of NiSource Gas Distribution Group, Inc. (“NiSource Gas Distribution”), which is a wholly owned subsidiary of NiSource Inc. (“NiSource”), a Delaware corporation, and both NiSource and NiSource Gas Distribution are “holding companies” as defined in the Public Utility Holding Company Act of 2005;

WHEREAS, CMD and CPA are “affiliated interests” as defined in Section 2101(a) of the Pennsylvania Public Utility Code;

WHEREAS, CMD and CPA agree to enter into this Service Agreement whereby either party may provide certain services to the other party, subject to the providing party’s ability to perform such services; and

WHEREAS, the rendition of such services set forth in Article 1 enables the parties to realize economic and other benefits through the sharing of knowledge and expertise of subject matter experts and the provision of operations and technical support and assistance in areas such as emergency response and preparedness, outage restoration, training, process improvement and identification/execution of best practices.

NOW THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties to this Service Agreement covenant and agree as follows:

### ARTICLE 1 SERVICES

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1.2 The scope of Services that may be provided under the Agreement are detailed below. The descriptions are deemed to include services associated with, or related or similar to, the services contained in such descriptions. The details listed under each heading are intended to be illustrative rather than inclusive:

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(c) *Conservation and Energy Efficiency Services.* Conservation and energy efficiency program design and administration, including program management; portfolio design; cost/benefit analysis; program evaluation, measurement and verification; education and outreach; rebate processing; reporting; and related activities.

(d) *Customer Billing, Collection, and Contact Services.* Calculating, bill exception processing, back office processing, posting, printing, inserting, mailing and related services associated with the preparation and issuance of customer bills, notices, inserts and similar mailings; cash processing, revenue recovery, account reconciliations and adjustments, and related services associated with the collection of revenue and management of accounts receivable; customer contact and related services, including alternative pricing services, customer contact center management, operation and administration; management of key customer relationships; communications associated with the commencement, transfer, maintenance and disconnection of service; the receipt and processing of emergency calls; the handling of customer complaints; and responses to customer billing, credit, collection, order take and inquiry, outage, meter reading, retail choice and other inquiries.

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(i) *Operations Support Services.* Operations support and planning, including logistics, scheduling and dispatching; assistance with emergency response and work stoppages;

workforce planning; corrosion and leakage programs; estimates of gas requirements and gas availability; gas transmission, measurement, storage and distribution; construction requirements; construction management; operating standards and practices; regulatory and environmental compliance; pipeline safety and compliance; employee and system safety programs; sustainability; training; management of gas transportation and sales activities; security services; measurement, regulation and conditioning equipment; meter testing, calibration and repair; gas network modeling, facility mapping and GIS technologies; planning, installation and operation of radio networks, remote control and telemetering devices, microwave relay systems and other applications of electronics to the fields of communication and control.

(j) *Purchasing, Storage and Disposition Services.* Supply chain activities, including the standardization, purchase, lease, license and acquisition of equipment, materials, supplies, services, software, intellectual property and other assets, as well as shipping, storage and disposition of same; negotiation of the purchase, sale, acquisition or disposition of assets and services; and the placing of purchase orders.

(k) *Rates and Regulatory Services.* Regulatory and rate matters, including the design and preparation of schedules and tariffs; analysis of rate filings; and preparation and presentation of testimony and exhibits to regulatory authorities.

(l) *Transportation Services.* Purchase, lease, operation and maintenance of motor vehicles.

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## **ARTICLE 2 COMPENSATION**

2.1 As compensation for the Services to be rendered hereunder, the requesting party shall compensate and pay to the providing party the actual costs thereof, including labor, materials and pertinent overheads. Each of the parties hereto recognize that the other party is regulated by the utility regulatory commission in its respective jurisdiction, and that the costs incurred hereunder are subject to scrutiny and disallowance by such commission.

2.2 The parties shall make available monthly billing information to each other that reflects information necessary to identify the costs charged and Services rendered for that month. The requesting party shall undertake a review of the charges and identify any questions or concerns regarding the charges reflected within a reasonable period of time. The providing party shall remit to the requesting party payment for billed charges within a period of time not exceeding 30 days of receipt of the monthly billing information.

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**ARTICLE 3**  
**TERM**

3.1 This Service Agreement shall become effective as of the date first written above, subject only to the receipt of any required regulatory approvals from the Pennsylvania Public Utility Commission and shall continue in force until terminated by the either party, upon not less than thirty (30) days prior written notice to the other party. This Service Agreement shall also be subject to termination or modification at any time, without notice, if and to the extent performance under this Service Agreement may conflict with any state or federal statute, or any rule, decision, or order of any state or federal regulatory agency having jurisdiction over one or both of the parties. Further, this Service Agreement shall be terminated immediately upon the parties ceasing to be affiliates.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date and year first above written.

COLUMBIA GAS OF MARYLAND, INC.

By: Pablo A. Vegas

Pablo A. Vegas

Chief Executive Officer

COLUMBIA GAS OF PENNSYLVANIA, INC.

By: Mark Kempic

Mark Kempic

President

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

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

Response:

Description of Terms and Conditions

Columbia's lease agreements depicted on page 3 of this exhibit fall into the categories of office and service space rental, motor vehicle rental, general tools, and communication equipment. Because the terms vary by the nature and type of property leased, the following descriptions highlight typical conditions which may be found in lease agreements for that specific type of lease property. Of course, even within categories the specific terms and conditions are subject to variation from agreement to agreement.

Office and Service Space Rental

Each such agreement particularly describes the premises to be leased. Typically, the annual rental is due in equal monthly installments payable on the first day of the month. The lessee specifically agrees to use the demised premises for its intended use (typically office and commercial purposes) except with the express written consent of the lessor to use the building for other purposes. It is the lessee's responsibility to pay all real estate taxes and assessments levied against the demised premises during the term of the lease, either directly to the taxing authority or to the landlord as part of operating expense. The lessee further agrees to carry general commercial liability insurance during the lease term. The assignment or subletting of the demised premises is subject to the written consent of the lessor, which consent is to be reasonably granted. The lessee agrees to indemnify the lessor against liability for damages including reasonable attorneys' fees occasioned by damage or losses to the lessor, its employees or third persons resulting from lessee's act, omission or negligence, but excluding damage or loss caused by the negligence of the lessor. It is the responsibility of the lessor to maintain the roof and exterior, structural walls, and sewage system of the demised premises in good condition. It is the responsibility of the lessee to maintain the interior of the building, ordinary wear and tear excepted, except where interior maintenance is included as part of the operating expenses, which are paid by the lessee in addition to rent. The lessee is permitted to make improvements and alterations to the premises in a workmanlike manner, without impairing the structural soundness of the existing building or improvements. These lease agreements contain a covenant on the part of the lessor permitting the lessee the quiet enjoyment of the demised premises without disturbance during the lease term.

Motor Vehicle Leases/Licensed General Tool Lease

Columbia leases motor vehicles from Peterson, Howell, and Heather, Inc. (PHH) and Automotive Rentals Inc. (ARI). The lease term commences on the date each unit is physically delivered to lessee. Upon the expiration of the initial term, the lessee may renew the lease from month to month subject to termination upon 30 days written notice to the lessor. The rental payment is calculated on the basis of an equal monthly share of the base price over the life of the lease term plus a monthly lease service charge. Each unit is to be purchased at the best procurable market price, subject to the prior approval of the lessee. Upon surrender of a leased unit to the lessor, within 30 days the unit will be sold at the best price obtainable. If the sale price exceeds the unit's amortized value, lessee is entitled to the excess. If the sale price results in a deficiency below the amortized value, that deficiency is paid to the lessor by the lessee. Lessee is obligated to maintain and service each unit in good condition, ordinary wear and tear excepted.

Telecommunication

Communication Equipment consists of radio site leases and dedicated telephone line rentals.

Columbia leases radio sites for the location of radio transmitting equipment. These site leases generally include the right to install an antenna on an existing structure (water tower, commercial radio tower, etc.) and either the right to install the actual transmitting equipment in an existing communications building or the right to erect a small radio transmitter building near the base of the structure.

Columbia rents dedicated telephone lines from NiSource Corporate Services and communication Lines S/T are leased from Columbia Network Services on a month to month basis.



**Columbia Gas of Pennsylvania, Inc.**  
**Rents and Leases**  
**Twelve Months Ended November 30, 2021**

Line No.	Cost Object	Type of Property	Total Rent & Leases \$	Type of Lease	Method
<b><u>Building Leases</u></b>					
1	B251	Uniontown PA Mod Site	45,000	3 Years	Per Lease Agreement
2	B255	Charlerol PA Operation Center	31,860	10 Years	Per Lease Agreement
3	B257	Gettsburg MOD - 1851 Granite Station Rd. Gettsburg PA	12,490	2 Years	Per Lease Agreement
4	B266	Alpine Pt Op Ct Bridgeville PA	507,941	15 Years	Per Lease Agreement
5	B268	Headquarters Canonsburg PA	689,492	10 Years	Per Lease Agreement
6	B269	Greencastle PA Storage Facility	18,155	5 Years	Per Lease Agreement
7	B270	Harrisburg PA Office	23,317	3 Years	Per Lease Agreement
8	B271	Neville Island PA Mod Site	47,561	5 Years	Per Lease Agreement
9	B276	Greensburg PA Weld Shop	30,391	1 Years	Per Lease Agreement
10	B277	Connellsville PA Mod Site	64,800	5 Years	Per Lease Agreement
11	B279	York PA Operating Center	863,221	15 Years	Per Lease Agreement
12	B282	New Castle PA Mod Site	316,083	20 Years	Per Lease Agreement
13	B283	South Pittsburgh Construction Office	51,233	5 Years	Per Lease Agreement
14	B284	Horning Road MOD	77,400	2 Years	Per Lease Agreement
15	B285	Cranberry Corporate Center Construction	85,674	5 Years	Per Lease Agreement
16	B288	Monaca Training Center	922,844	20 Years	Per Lease Agreement
17	B289	Washington Construction Services Office in Washington, PA	62,279	7 Years	Per Lease Agreement
18	B297	Somerset MOD, PA	40,704	7 Years	Per Lease Agreement
19	B631	Washington Parking Agreement	3,600	Month-to-Month	Per Lease Agreement
20		McNeilly Road Parking	22,800	Month-to-Month	Per Lease Agreement
21		Canonsburg Storage	6,000	Month-to-Month	Per Lease Agreement
22		Subtotal Annual Building Lease Rental	<u>3,922,844</u>		
<b><u>Property Taxes ( CE 9600)</u></b>					
23					
24	B251	Uniontown PA Mod Site	6,656		
25	B255	Charlerol PA Operation Center	11,139		
26	B275	Washington PA Op Ctr (CPA)	2,439		
27		Other	223		
28		Total Building Property Taxes and Insurance	<u>20,457</u>		
29		Total Building Leases	<u><u>3,943,302</u></u>		
30	5020	Vehicle Maintenance	2,763,188		
31	5030	Truck Maintenance	(91,189)		
32	5040	Tool Maintenance	(14,248)		
33		Total Autos & General Tools	<u>2,657,750</u>	Rental Per Unit	
34		<b><u>Other (Included in Other Rents &amp; Leases)</u></b>			
35	9215	Office Machines and Furniture	17,511	Various	
36	9231	Telecommunication	91,175	Various	
37	9235	Other	461,230	Various	
		Total Other	<u>569,916</u>		
38		Total Leases	<u><u>7,170,968</u></u>		

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

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

Response:

There were no costs resulting from major storm damage charged to operation and maintenance expense in the test year.

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: See page 2 of 5.

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 pages 3, 4, and 5 of 5.

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

Response: The System of Accounts does not include Account 795 as Special Services.

32. Provide a detailed analysis of Miscellaneous General Expense - Account 801

Response: The System of Accounts does not include Account 801 as Miscellaneous General Expense; see Exhibit No. 4, Schedule No. 14, page 5 of 5, for an Analysis of Account 93020000 – Miscellaneous General Expense.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SOCIAL AND SERVICE CLUB ORGANIZATIONS  
BOOKED TO VARIOUS O&M ACCOUNTS  
TWELVE MONTHS ENDED NOVEMBER 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$
1	COMCAST CABLE COMMUNICATIONS MANAGEMENT	751
2	YORK COUNTY ECONOMIC ALLIANCE	1,161
3	Miscellaneous Membership Dues	14,400
4	Total Social and Service Club Organizations	<u>16,311</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 92300000 - OUTSIDE SERVICES EMPLOYED  
ACCOUNT 92301000 - MANAGEMENT FEE ACTUAL - AFFILIATE  
ACCOUNT 92301100 - MANAGEMENT FEE TRANSFERS  
TWELVE MONTHS ENDED NOVEMBER 30, 2021, 2020, 2019

Line No.	Cost Element	Description	11/30/2021	11/30/2020	11/30/2019
1	1003	Regular Pay - Productive	3,371	0	0
2	1006	Vacation	303	0	0
3	1007	Non Productive	246	0	0
4	2001	Chemicals and Gases	698	0	0
5	2004	Freight	3,830	2,044	97
6	2010	Gas Meters_Instrumentation	1,800	10,800	0
7	2016	Materials & Supplies - General	15,285	16,649	0
8	2017	Materials & Supplies - General	6,077	2,047	2,715
9	2020	Perimeter_Security Equip	83,625	3,126	0
10	2024	Mechanical Equipment	195	0	0
11	2203	Other Gas Materials and Equip	3,254	28,969	0
12	2500	IT Hardware	0	709	0
13	2503	Office Supplies	1,504	851	731
14	3000	Consultant Expenses	(1,461,408)	41,286	73,831
15	3001	Community Support	105,997	303,493	8,562
16	3002	Regulatory Legal Expenses	387,152	29,413	0
17	3003	Financial Statement Review	770,291	579,285	544,311
18	3004	Constructions Services	3,844	13,895	0
19	3006	Engineering Services	0	4,800	0
20	3007	Drug Testing	0	0	19,332
21	3008	Printing	1,019	7,636	35,781
22	3011	Short Term Temporary Employees	47,542	373,621	92,330
23	3012	Building and Property Security	1,383	1,878	5,436
24	3014	Environmental Haz/Spe Waste Disposal	12,036	16,624	17,119
25	3015	Other Outside Services	317,336	240,959	2,307,406
26	3016	Other Maintenance Services	0	0	7,347
27	3017	One Call System Fees	0	0	29,794
28	3018	Courier Services (UPS, FedEx, Etc.)	0	0	119
29	3021	Environmental Health & Safety Services	107,503	210,573	202,246
30	3024	Benefit Administration	0	0	0
31	3031	Outsourcing Variable Cst-ARCs	(4,179)	0	0
32	3037	Miscellaneous Reimbursements	0	285	0
33	3046	HR Services	(18,937)	9,545	0
34	3047	IT Services	(4,189)	0	0
35	3080	CAP Administration Costs	0	(385,755)	0
36	3081	CAP Administration Costs	0	0	0
37	3082	CAP Initial Application	0	0	0
38	3083	CAP Education	29,168	30,543	53,728
39	3089	Line Location and OneCall Svcs	6,265	11,559	0
40	3100	Business Expenses	343	0	0
41	3101	Meals 100 Deductible	0	0	0
42	3102	Meals (Meetings & Entertainment)	1,606	1,437	1,818
43	3106	Gifts	60	0	0
44	3300	Amortization Charges	0	0	19,756
45	3500	Charitable Contrib-501C3	55	0	0
46	3501	Company Memberships - Industry Associations	0	0	85,000
47	3502	Employee Dues and Memberships	0	0	0
48	3503	PAC/Lobbying	397,398	127,613	131,491
49	3504	Company Memberships - Civic Associations	175,000	105	0
50	3515	Contrib-Non 501C3	0	15,000	0
51	3600	Fees, License, Permits	3,606	296	693
52	3601	Postage & Postage Fees	0	277	2,012
53	3634	Purchase of Property	(9,250)	9,250	0
54	3637	Training	505,274	221,972	51,550
55	3638	Other Expenses - General	286	(50,887)	55
56	3650	Clothing, Clothing Allowance	576	0	0
57	3667	Permit Request Fee	0	0	80
58	3920	Cable	2,625	0	0
59	3921	Electric Utility Svcs	3,893	594	0
60	3925	Water and Sewer Utility Svcs	3,259	0	0
61	3926	Telecommunications Svcs	980	0	0
62	4000	Liability Insurance	0	31,613	0
63	4015	Workers Compensation	0	0	1,250
64	4017	Losses_Claims Expense	0	161,395	0
65	3865	Service	0	0	0
66	4522	Salvage Other	0	0	(1,265)
67	5010	Building Maintenance	140,395	130,238	0
68	5013	Garbage and Waste Disposal	69,966	16,137	0
69	5014	Lot Maintenance	0	175	0
70	7001	Management Services	23,508,972	20,631,526	18,137,887
71	9215	Leases - Office Machine Furniture	108,128	107,859	98,275
72	9220	Leases - Building/Land	44,610	19,720	433
73	9022	Medical - Active	0	0	0
74	9232	Leases - Rent Expense	5,191	5,191	4,326
75	9235	Leases - Other	0	600	1,375
76	9256	Capital Leases	0	11,146	0
77	9261	Overheads Related To Lse-Rent	0	0	1,249
78		Total Account 923 Outside Services Employed	<u>25,383,987</u>	<u>22,996,091</u>	<u>21,936,868</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 92800000 - REGULATORY COMMISSION EXPENSE  
TWELVE MONTHS ENDED NOVEMBER 30, 2021, 2020, 2019

<u>Line No.</u>	<u>Cost Element</u>	<u>Description</u>	<u>11/30/2021</u>	<u>11/30/2020</u>	<u>11/30/2019</u>
1	2500	IT Hardware	0	30	0
2	2503	Office Supplies and Equip	12,722	0	0
3	3000	Consulting Services	121,175	189,196	0
4	3002	Legal Services	99,064	483,233	32,966
5	3015	Other Outside Services	0	0	1,290
6	3028	Expert Witness Fees	0	0	0
7	3100	Business Expenses	0	0	0
8	3102	Meals & Entertainment 50 Deductible	0	118	0
9	7001	Corporate Services - Bill	5,771	28,534	4,274
10	9617	Consumer Advocate Fee	243,469	178,026	216,293
11	9635	PUC Maintenance Fee	1,641,609	1,621,218	1,752,621
12	9636	Small Business Advocate	<u>87,535</u>	<u>90,684</u>	<u>96,113</u>
13		Total Account 928	<u><u>2,211,343</u></u>	<u><u>2,591,039</u></u>	<u><u>2,103,556</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 93010000 ADVERTISING EXPENSE - ACCOUNT 93020000 MISCELLANEOUS GENERAL EXPENSE  
TWELVE MONTHS ENDED NOVEMBER 30, 2021, 2020, 2019

Line No.	Cost Element	Description	11/30/2021	11/30/2020	11/30/2019
1	1003	Regular Pay - Productive	0	28,527	0
2	1006	Vacation	0	3,025	0
3	1007	Non-Productive	0	2,318	0
4	2001	Chemicals	0	0	0
5	2004	Material & Supplies - Freight	2,524	56	0
6	2017	Other Materials & Supplies	8,159	10,791	51,950
7	2024	Mechanical Equipment	0	305	0
8	2203	Other Gas Materials and Equip	25,648	25,420	0
9	2500	IT Hardware	27	0	0
10	2503	Office Supplies	2,935	1,144	819
11	3000	Consulting Services	10,270	0	0
12	3001	Community Support	364,342	233,264	158,434
13	3008	Printing and Fulfillment Svcs	20,057	0	0
14	3015	Research & Development Contract Services	0	0	214,024
15	3037	Miscellaneous Reimbursements	18	0	0
16	3046	HR Services	325	0	0
17	3047	IT Services	1,604	0	0
18	3100	Employee Expenses - Business Expenses	1,582	0	785
19	3101	Meals 100 Deductible	0	0	0
20	3102	Meals & Entertainment 50 Deductible	3,666	2,533	3,006
21	3106	Gifts	587	0	60
22	3501	Industry Associations	313,148	273,897	277,820
23	3502	Employee Dues and Memberships	100	2,080	0
24	3504	Co Memberships-Civic Assns	800	0	0
25	3505	Co Memberships-Social Orgs	1,441	0	0
26	3600	Misc. & Other Expenses - Fees, Licenses, Permits	53	0	0
27	3601	Postage & Postage Fees	497	125	279
28	3637	Training	183,682	192,553	98
29	3638	Miscellaneous	(3,053)	0	1,180
30	3650	Clothing, Clothing Allowance	164	82	0
31	3920	Cable	660	0	0
32	3922	Natrual Gas Utility Svcs	73	0	0
33	3925	Misc. & Other Expenses - Water & Sewage Bills	0	0	78
34	3926	Telecommunications Svcs	4,139	4,489	0
35	5010	Building Maintenance	0	18	298
36	5020	Vehicle Maintenance	0	0	59
37	7001	Corporate Services	218,593	103,119	133,953
38	9215	Leases-Office Equip &Furniture	150	0	0
39	9235	Rents - Other	3,296	394	0
40					
41		Total Account 93010000 Advertising & 93020000 Miscellaneous General Expense	<u>1,165,486</u>	<u>884,142</u>	<u>842,842</u>

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:

Please see Attachment A.

The Charitable and Civic Contributions detailed in Attachment A are not included in the cost of service claim in this case.



<b>Line No.</b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
		\$
	<b><u>CHARITABLE AND CIVIC CONTRIBUTIONS</u></b>	
1	ADVANTAGE CREDIT COUNSELING SERVICE, INC	25,000
2	AMERICAN CANCER SOCIETY	2,500
3	DOLLAR ENERGY FUND INC	185,000
4	PITTSBURGH AIRPORT AREA	2,500
5	OTHER	513
6	NiSource Charitable Foundation (See Ex. 4 Sch. 2 Pg. 13, adjustment to remove from Company Memberships)	175,000
7	Rate Making Adjustment For Charitable Contributions Booked to O&M (See Ex. 4 Sch. 2 Pg. 24)	<u>93</u>
8	Total Charitable and Civic Contributions (Not included in rate claim)	390,606

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: Material non-Recurring abnormal or extraordinary expenses incurred in the test year are recorded as Miscellaneous Deductions and reflected "below the line" in the caption Other Income.

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. 2 for detail of expense adjustments.

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: See Exhibit No. 4, Schedule No. 2 for detail of expense adjustments.

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: No expenses were recorded on the books of Columbia related to placement of major plant additions in or removal of major plant additions to/from operating service other than Columbia's continuation of its accelerated investment in cast iron and unprotected steel mains replacement.

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:

There have been no changes in major accounting procedures and no changes are anticipated in the foreseeable future.

Exhibit No. 4  
Schedule No. 17  
Page 1 of 2  
Witness: K.K. Miller

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: See Page 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
OPERATION PERCENTAGE BY EXPENSE CATEGORIES  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2021, 2020 AND 2019

Line No.	November 30, 2021		November 30, 2020		November 30, 2019		
	Amount \$	Percent %	Amount \$	Percent %	Amount \$	Percent %	
	<b>GAS PURCHASED EXPENSE</b>						
1	401200 Operation	173,678,125	100.00%	132,603,557	100.00%	171,635,226	100.00%
	<b>OTHER GAS SUPPLY EXPENSES</b>						
2	401200 Operation	1,394,413	0.67%	1,180,450	0.64%	1,090,796	0.58%
	<b>UNDERGROUND STORAGE</b>						
3	401200 Operation	17,120	0.01%	64,745	0.04%	83,009	0.04%
4	402200 Maintenance	-	0.00%	-	0.00%	-	0.00%
5	Total	<u>17,120</u>	<u>0.01%</u>	<u>64,745</u>	<u>0.04%</u>	<u>83,009</u>	<u>0.04%</u>
	<b>DISTRIBUTION</b>						
6	401200 Operation	44,719,135	21.59%	41,002,931	22.38%	49,193,241	26.10%
7	402200 Maintenance	<u>24,321,751</u>	<u>11.74%</u>	<u>21,786,744</u>	<u>11.89%</u>	<u>20,043,935</u>	<u>10.64%</u>
8	Total	<u>69,040,886</u>	<u>33.33%</u>	<u>62,789,675</u>	<u>34.27%</u>	<u>69,237,176</u>	<u>36.74%</u>
	<b>CUSTOMER ACCOUNTS</b>						
9	401200 Operation	37,056,036	17.89%	31,168,516	17.01%	38,444,047	20.40%
	<b>CUSTOMER SERVICE &amp; INFORMATION</b>						
10	401200 Operation	5,714,339	2.76%	5,315,501	2.90%	9,837,197	5.22%
	<b>SALES PROMOTION</b>						
11	401200 Operation	157,216	0.08%	375,960	0.21%	1,039,008	0.55%
	<b>ADMIN. &amp; GENERAL</b>						
12	401200 Operation	89,325,386	43.12%	78,924,550	43.08%	65,083,065	34.54%
13	402200 Maintenance	<u>4,436,815</u>	<u>2.14%</u>	<u>3,378,250</u>	<u>1.84%</u>	<u>3,633,581</u>	<u>1.93%</u>
14		<u>93,762,201</u>	<u>45.26%</u>	<u>82,302,799</u>	<u>44.93%</u>	<u>68,716,646</u>	<u>36.46%</u>
15	Subtotal (Lines 2+5+8+9+10+11+14)	207,142,212	100.00%	183,197,647	100.00%	188,447,878	100.00%
16	Total Operation and Maintenance Expenses (Lines 1+15)	<u><u>380,820,337</u></u>		<u><u>315,801,203</u></u>		<u><u>360,083,104</u></u>	

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

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: Information requested is no longer measured using Mcf, please see page 2 for schedule reflecting Dths.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SCHEDULE OF MAINTENANCE EXPENSES AND GROSS PLANT  
NOVEMBER 30, 2021, 2020, 2019 & 2018

		12 Months Ended			
		11/30/21	11/30/20	11/30/19	11/30/18
		\$	\$	\$	\$
I.	Gas Production Maintenance Expenses	0	0	0	0
	Gross Production Plant	0	0	0	0
	Per Mcf Production	0	0	0	0
	Per \$1,000 Mcf Production	0	0	0	0
	Per \$1,000 of Gross Production Plant	0	0	0	0
II	Transmission Maintenance Expenses	0	0	0	0
	Gross Transmission Plant	0	0	0	0
	Per Mmcf mile	0	0	0	0
	Per \$1,000 of Gross Transmission Plant	0	0	0	0
III	Distribution Maintenance Expenses	24,321,751	21,786,624	20,044,000	18,599,600
	Utility Plant	3,350,480,823	3,069,014,427	2,756,787,000	2,465,572,500
	Customers	440,728	439,578	434,310	430,887
	Per Customer	55.19	49.56	46.15	43.17
	Per \$1,000 of Utility Plant	7.26	7.10	7.27	7.54
IV.	Storage Maintenance Expenses	<u>1/</u> 0	0	0	0
	Gross Storage Plant	<u>1/</u> 7,124,532	5,831,763	5,802,680	5,874,437
	Mmcf of Storage Capacity	30	30	30	30
	Per Mmcf of Storage Capacity	0	0	0	0
	Per \$1,000 of Gross Storage Plant	0.00	0.00	0.00	0.00

1/ Columbia Gas of Pennsylvania does not forecast the data indicated above beyond the historic test year in the manner requested.

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 (supply sub-accounts, if significant, to clarify basic accounts).
- a. Column 1 - Test Year
  - b. Column 2 and 3 - The two previous years.

Provide the annual recorded expenses by accounts.

Response: See Pages 2 through 7 for a schedule of Operating and Maintenance Expenses for the Twelve Months Ended November 2021, 2020, and 2019.



COLUMBIA GAS OF PENNSYLVANIA, INC  
OPERATING AND MAINTENANCE EXPENSES  
TWELVE MONTHS ENDED NOVEMBER 2021, 2020 AND 2019

	TME Nov. 21 \$	TME Nov. 20 \$	TME Nov. 19 \$
<b>GAS PURCHASED EXPENSE</b>			
401200 Operation	173,678,125	132,603,557	171,635,225
402200 Maintenance	-	-	-
Total	<u>173,678,125</u>	<u>132,603,557</u>	<u>171,635,225</u>
<b>OTHER GAS SUPPLY EXPENSES</b>			
401200 Operation	1,394,155	1,180,450	1,090,796
402200 Maintenance	-	-	-
Total	<u>1,394,155</u>	<u>1,180,450</u>	<u>1,090,796</u>
<b>UNDERGROUND STORAGE</b>			
401300 Operation	17,120	64,745	83,010
402300 Maintenance	-	-	-
Total	<u>17,120</u>	<u>64,745</u>	<u>83,010</u>
<b>DISTRIBUTION</b>			
401400 Operation	44,720,387	41,002,931	49,193,243
402400 Maintenance	24,320,755	21,786,744	20,043,935
Total	<u>69,041,142</u>	<u>62,789,675</u>	<u>69,237,178</u>
<b>CUSTOMERS ACCOUNTS</b>			
401400 Operation	37,056,036	31,168,516	38,444,047
402400 Maintenance	-	-	-
Total	<u>37,056,036</u>	<u>31,168,516</u>	<u>38,444,047</u>
<b>CUSTOMERS SERVICE &amp; INFORMATION</b>			
401400 Operation	5,714,339	5,315,501	9,837,197
402400 Maintenance	-	-	-
Total	<u>5,714,339</u>	<u>5,315,501</u>	<u>9,837,197</u>
<b>SALES</b>			
401400 Operation	157,216	375,960	1,039,007
402400 Maintenance	-	-	-
Total	<u>157,216</u>	<u>375,960</u>	<u>1,039,007</u>
<b>ADMINISTRATIVE &amp; GENERAL</b>			
401400 Operation	89,325,387	78,924,550	65,083,065
402400 Maintenance	4,436,815	3,378,250	3,633,581
Total	<u>93,762,203</u>	<u>82,302,799</u>	<u>68,716,646</u>
<b>GRAND TOTAL O&amp;M</b>	<b>380,820,337</b>	<b>315,801,203</b>	<b>360,083,106</b>

COLUMBIA GAS OF PENNSYLVANIA, INC  
OPERATING AND MAINTENANCE EXPENSES  
TWELVE MONTHS ENDED NOVEMBER 2021, 2020 AND 2019

<b>ACCT NO.</b>	<b><u>OTHER GAS SUPPLY</u></b>	<b>TME Nov. 21 \$</b>	<b>TME Nov. 20 \$</b>	<b>TME Nov. 19 \$</b>
<b>401300 OPERATION</b>				
717	Liquefied Petroleum Gas Expense	0	12,265	82,540
807	Other Purchased Gas Expense	*	1,168,185	1,008,256
807	Other Purchased Gas Expense - Brokerage Fees	*	-	-
	<b>TOTAL OTHER GAS SUPPLY EXPENSE</b>	<b>1,394,155</b>	<b>1,180,450</b>	<b>1,090,796</b>
<b>401999 PURCHASED GAS SOLD</b>				
801	Natural Gas Field Line Purchases	328,887	185,158	319,970
803	Natural Gas Transmission Line Purchases	212,859,056	107,809,294	147,192,371
804	Natural Gas City Gate Purchases	14,595,043	8,903,774	14,864,683
805	Other Gas Purchases	(25,874,349)	749,451	647,654
806	Exchange Gas	3,130,111	(1,687,094)	177,646
807	Other Purchased Gas Expense - Brokerage Fees	*	-	-
808.1	Gas Withheld From Storage Dr	37,991,983	46,963,438	61,507,164
808.2	Gas Delivered To From Storage Cr	(68,756,752)	(29,951,456)	(52,649,473)
812	Gas Used for Other Utility Oper.	(595,855)	(369,008)	(424,790)
813	Exchange Fees	-	-	-
	<b>TOTAL PURCHASED GAS SOLD</b>	<b>173,678,125</b>	<b>132,603,557</b>	<b>171,635,225</b>

\* Account 807 Other Purchased Gas Expense is captured in both Other Gas Supply Expense and Purchased Gas Sold.

COLUMBIA GAS OF PENNSYLVANIA, INC  
OPERATING AND MAINTENANCE EXPENSES  
TWELVE MONTHS ENDED NOVEMBER 2021, 2020 AND 2019

<b>ACCT NO.</b>	<b>UNDERGROUND STORAGE</b>	TME <u>Nov. 21</u> \$	TME <u>Nov. 20</u> \$	TME <u>Nov. 19</u> \$
	<b>401400 OPERATION</b>			
816	Well Expenses	-	-	-
817	Line Expenses	-	-	-
818	Compressor St Exp	9,603	10,410	6,514
819	Compressor St Fuel & Power	-	-	-
820	Meas & Regulator Exp	-	56,922	59,299
821	Purification	-	-	-
823	Gas Losses	1,712	1,579	2,024
825	Storage Well Royalties	5,805	5,364	5,643
845	LNG Fuel	-	(9,530)	9,530
	TOTAL OPERATION	17,120	64,745	83,010
	<b>402400 MAINTENANCE</b>			
832	Maintenance Reservoirs & Wells	0	0	0
834	Compressor Station Equipment	0	0	0
836	Purification Equipment	0	0	0
	TOTAL MAINTENANCE	0	0	0
	TOTAL STORAGE	17,120	64,745	83,010

COLUMBIA GAS OF PENNSYLVANIA, INC  
OPERATING AND MAINTENANCE EXPENSES  
TWELVE MONTHS ENDED NOVEMBER 2021, 2020 AND 2019

<b>ACCT NO.</b>	<b>DISTRIBUTION</b>	TME	TME	TME
		<u>Nov. 21</u>	<u>Nov. 20</u>	<u>Nov. 19</u>
		\$	\$	\$
<b>401600 OPERATION</b>				
850	Op Superv_Eng-Gas Trans	-	11,945	-
852	Communication System Exp Scada	-	1,224	851
857	Measuring_Regulating Stn Exp	-	107	-
870	Operation Supervision & Engineering	8,646,601	7,446,410	12,634,262
871	Distribution Load Dispatching	362,913	270,800	230,210
874	Mains & Services Expenses	22,403,428	19,521,483	21,862,307
875	Meas. & Reg. Station Expense-General	801,184	833,099	748,163
876	Meas. & Reg. Station Expense-Industrial	346,859	343,001	345,295
878	Meter & House Regulators Expense	1,857,774	2,083,627	2,500,353
879	Customer Installation Expense	6,380,850	6,535,310	6,389,141
880	Other Expense	3,930,042	3,931,639	4,462,791
881	Rents	(9,264)	24,287	19,870
	<b>TOTAL OPERATION</b>	<b>44,720,387</b>	<b>41,002,931</b>	<b>49,193,243</b>
<b>402600 MAINTENANCE</b>				
863	Transmission Exp - Maint-Elec	-	120	-
885	Maintenance Supervision & Engineering	158,618	153,738	147,660
886	Maintenance of Structures & Improvements	26,255	63,965	84,636
887	Maintenance of Mains	15,128,965	15,146,214	12,354,885
889	Maint. of Meas. & Reg Station Equipment-General	1,285,785	1,111,434	991,569
890	Maint. of Meas. & Reg Station Equipment-Industrial	157,818	149,670	153,564
892	Maintenance of Services	5,720,931	2,861,643	4,905,626
893	Maintenance of Meter & House Regulators	537,054	982,494	374,412
894	Maintenance of Other Equipment	1,305,329	1,317,465	1,031,583
	<b>TOTAL MAINTENANCE</b>	<b>24,320,755</b>	<b>21,786,744</b>	<b>20,043,935</b>
	<b>TOTAL DISTRIBUTION EXPENSE</b>	<b>69,041,142</b>	<b>62,789,675</b>	<b>69,237,178</b>

COLUMBIA GAS OF PENNSYLVANIA, INC  
OPERATING AND MAINTENANCE EXPENSES  
TWELVE MONTHS ENDED NOVEMBER 2021, 2020 AND 2019

<b>ACCT NO.</b>	<b>CUSTOMER ACCOUNTS</b>	<b>TME Nov. 21 \$</b>	<b>TME Nov. 20 \$</b>	<b>TME Nov. 19 \$</b>
<b>401700 OPERATION</b>				
901	Supervision	868	-	21
902	Meter Reading Expense	673,680	636,863	718,911
903	Customer Records & Collections	7,581,465	6,737,988	8,196,315
904	Uncollectible Accounts	28,796,992	23,790,757	29,526,277
905	Miscellaneous Customer Accounts Expense	3,032	2,908	2,523
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>37,056,036</b>	<b>31,168,516</b>	<b>38,444,047</b>
<b>CUSTOMER SERVICE &amp; INFORMATION</b>				
<b>401800 OPERATION</b>				
907	Supervision	-	-	-
908	Customer Assistance	4,269,470	3,549,631	8,200,058
909	Informational & Instructional Expense	159,653	317,827	162,352
910	Misc Customer Service & Information Expense	1,285,216	1,448,044	1,474,787
	<b>TOTAL CUSTOMER SERVICE EXPENSE</b>	<b>5,714,339</b>	<b>5,315,501</b>	<b>9,837,197</b>
<b>SALES EXPENSE</b>				
<b>401400 OPERATION</b>				
911	Supervision		23,239	34,660
912	Demonstration	7,299	340,972	793,957
913	Advertising	149,653	11,749	210,390
916	Miscellaneous	265	-	-
	<b>TOTAL SALES EXPENSE</b>	<b>157,216</b>	<b>375,960</b>	<b>1,039,007</b>

COLUMBIA GAS OF PENNSYLVANIA, INC  
OPERATING AND MAINTENANCE EXPENSES  
TWELVE MONTHS ENDED NOVEMBER 2021, 2020 AND 2019

<b>ACCT NO.</b>	<b>ADMINISTRATIVE &amp; GENERAL</b>	<b>TME Nov. 21 \$</b>	<b>TME Nov. 20 \$</b>	<b>TME Nov. 19 \$</b>
<b>401900 OPERATION</b>				
920	Administrative & General Salaries	28,684,664	24,030,872	20,028,590
921	Office Supplies & Expenses	5,674,201	4,549,775	4,311,500
922	Administrative Expense-Transfer Credit	-	-	-
923	Outside Services Employed	27,546,583	22,996,091	21,936,868
924	Property Insurance	186,402	210,977	57,561
925	Injuries & Damages	6,617,994	6,148,910	4,699,160
926	Employee Pensions & Benefits	12,214,669	12,571,082	5,273,982
928	Regulatory Commission Expense	2,211,343	2,591,039	2,103,556
930	Miscellaneous General Expense	1,165,486	884,142	842,842
931	Rents	5,024,045	4,941,661	5,829,006
	Total Operation	89,325,387	78,924,550	65,083,065
<b>402900 MAINTENANCE</b>				
932	Maintenance of General Plant	4,436,815	3,377,720	3,633,581
935	Maint General Plant Electric	-	530	-
	Total Maintenance	4,436,815	3,378,250	3,633,581
	<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSE</b>	<b>93,762,203</b>	<b>82,302,799</b>	<b>68,716,646</b>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES  
TWELVE MONTHS ENDED NOVEMBER 30, 2021

	\$
Annual Depreciation Accruals related to Gas Plant in Service at November 30, 2021	85,655,615
Plus: 5 Year Amortization of Negative Net Salvage at November 30, 2021	<u>4,729,294</u>
Total	<u><b>90,384,909</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, 2021

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2021 (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 *	1,932.08	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,250,036.96	2,362,836	887,201	218,415	6.72	4.1
	WELLS							
352	CONSTRUCTION	SQUARE *	1,126,771.93	738,926	387,846	95,059	8.44	4.1
352	EQUIPMENT	50-S2.5 *	1,072,969.88	168,032	904,938	224,384	20.91	4.0
	TOTAL ACCOUNT 352		2,199,741.81	906,958	1,292,784	319,443		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	2	-	4.5
353	LINES	50-S1.5 *	389,345.13	388,491	854	225	0.06	3.8
354	COMPRESSOR STATION EQUIPMENT	55-R2.5 *	948,176.70	816,990	131,187	32,451	3.42	4.0
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	104,476.92	104,477	0	0	-	-
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>		<b>7,100,650.38</b>	<b>4,788,615</b>	<b>2,312,036</b>	<b>570,536</b>	<b>8.03</b>	
<b>DISTRIBUTION PLANT</b>								
	LAND AND LAND RIGHTS							
374.4	LAND RIGHTS	70-R2.5	3,812,368	866,132	2,946,236	63,812	1.67	46.2
374.5	RIGHTS OF WAY	80-S4	3,233,171	1,791,949	1,441,222	34,957	1.08	41.2
	TOTAL ACCOUNT 374		7,045,540	2,658,081	4,387,458	98,769	1.40	
	STRUCTURES AND IMPROVEMENTS							
375.34	MEASURING AND REGULATING	60-R1	6,014,289.33	1,418,913	4,595,376	132,567	2.20	34.7
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	86,228	75,321	10,907	532	0.62	20.5
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	14,905,070.84	3,302,678	11,602,391	422,405	2.83	27.5
	OTHER BUILDINGS	35-R2	3,018,674.28	1,054,096	1,964,578	87,548	2.90	22.4
	TOTAL ACCOUNT 375.70		17,923,745.12	4,356,774	13,566,969	509,953	2.85	26.6
375.8	COMMUNICATION	45-R3	16,515.17	8,256	8,259	358	2.17	23.1
	TOTAL ACCOUNT 375		24,040,777.49	5,859,264	18,181,511	643,410	2.68	



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, 2021

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2021 (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 *	161,465.15	134,755	26,710	13,382	8.29	2.0
	BARE STEEL	71-R1 *	63,279,781.89	42,879,976	20,399,806	1,638,654	2.59	12.4
	OTHER	71-R1	2,103,171,893.33	268,413,585	1,834,758,308	44,797,128	2.13	41.0
	TOTAL ACCOUNT 376		2,166,613,140.37	311,428,316	1,855,184,824	46,449,164	2.14	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-O1	125,955,155.52	21,223,803	104,731,353	4,689,154	3.72	22.3
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	135,966.90	33,640	102,327	11,337	8.34	9.0
380	SERVICES							
	BARE STEEL	50-R0.5 *	800,861.45	580,077	220,784	26,754	3.34	8.3
	OTHER	50-R0.5	687,163,553.40	135,905,920	551,257,633	20,722,730	3.02	26.6
	TOTAL ACCOUNT 380		687,964,414.85	136,485,997	551,478,417	20,749,484	3.02	
381	METERS	44-S1	42,389,554.30	17,559,361	24,830,193	1,025,511	2.42	24.2
381	METERS - AMR	15-S2.5	24,657,115.27	16,965,002	7,692,113	1,396,664	5.66	5.5
382	METER INSTALLATIONS	55-R3	42,326,880.57	15,071,634	27,255,247	793,284	1.87	34.4
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	19,129,585.26	7,894,716	11,234,869	389,770	2.04	28.8
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	6,841,833.15	2,163,531	4,678,302	367,193	5.37	12.7
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	76,007	60,691	4,431	3.24	13.7
387.4	COMMUNICATION EQUIPMENT	25-R2	11,861,577.12	2,515,056	9,346,521	593,310	5.00	15.8
387.5	GPS EQUIPMENT	10-S3	2,201,371.95	1,527,423	673,949	216,274	9.82	3.1
	TOTAL ACCOUNT 387		14,199,647.21	4,118,486	10,081,161	814,015	5.73	
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>3,161,299,610.68</b>	<b>541,461,831</b>	<b>2,619,837,775</b>	<b>77,427,755</b>	<b>2.45</b>	
<b>GENERAL PLANT</b>								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,112,569.94	990,474	1,122,096	84,271	3.99	13.3
391.11	EQUIPMENT	15-SQ	91,303.67	47,107	44,197	5,853	6.41	7.6
391.12	INFORMATION SYSTEMS	5-SQ	2,705,700.42	2,036,706	668,994	453,626	16.77	1.5
	TOTAL ACCOUNT 391		4,909,574.03	3,074,287	1,835,287	543,750	11.08	

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, 2021

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF NOVEMBER 30, 2021 (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	26,344	(727)	0	-	-
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	17,641,803	7,091,300	10,550,503	632,461	3.59	16.7
394.12	CNG FACILITIES	12-S1.5	2,235,476	2,232,424	3,052	3,052	0.14	1.0
	TOTAL ACCOUNT 394		19,877,280	9,323,724	10,553,555	635,513	3.20	
395	LABORATORY EQUIPMENT	20-SQ	266,039	83,099	182,940	13,881	5.22	13.2
396	POWER OPERATED EQUIPMENT	13-L2	948,698	950,570	(1,872)	0	-	-
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	787,916	786,727	1,189	105	0.01	11.3
398	MISCELLANEOUS EQUIPMENT	15-SQ	952,065	478,961	473,104	57,726	6.06	8.2
	<b>TOTAL GENERAL PLANT</b>		<b>27,817,010</b>	<b>14,773,533</b>	<b>13,043,476</b>	<b>1,250,975</b>	<b>4.50</b>	
	<b>SUBTOTAL DEPRECIABLE PLANT</b>		<b>3,196,217,271</b>	<b>561,023,979</b>	<b>2,635,193,287</b>	<b>79,249,266</b>	<b>2.48</b>	
<b>AMORTIZABLE PLANT</b>								
303	MISCELLANEOUS INTANGIBLE PLANT		41,069,860	17,729,680	23,340,180	5,491,032	**	
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		5,766,616	1,006,579	4,760,037	661,848	**	
362.1	ENVIRONMENTAL REMEDIATION			(230,180)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		5,981,680	2,547,985	3,433,695	253,469	**	
	<b>SUBTOTAL AMORTIZABLE PLANT</b>		<b>52,818,157</b>	<b>21,054,064</b>	<b>31,533,912</b>	<b>6,406,349</b>		
	<b>NONDEPRECIABLE PLANT</b>		<b>3,533,241</b>	<b>234,693</b>				
	<b>TOTAL GAS PLANT</b>		<b>3,252,568,669</b>	<b>582,312,736</b>	<b>2,666,727,199</b>	<b>85,655,615</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 NET SALVAGE

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2016	4,171,396	271,675	(3,899,721)
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	<u>5,455,990</u>	<u>0</u>	<u>(5,455,990)</u>
Total	24,158,780	512,306	(23,646,474)

Five Year Amortization of Negative Net Salvage **(4,729,294)**

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. 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 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. 6, Schedule 2, Pages 2 through 4. Please note 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. P.U.C assessment and fees are included in Exhibit No. 4, Schedule No. 1, Pages 2, Line 19.

Columbia Gas Pennsylvania, Inc.  
Statement of Projected Taxes Other Than Income Taxes at Present Rates  
Twelve Months Ended November 30, 2021

Line No.	Description	Per Books	Adjustments	Normalized
		Twelve Months Ended Nov. 30, 2021		Twelve Months Ended Nov. 30, 2021
		\$	\$	\$
1	FICA	2,898,512	(147,718)	2,750,794
2	FUTA & SUTA	95,972	0	95,972
3	Property Tax	521,958	(34)	521,924
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>3,699,459</u>	<u>(147,752)</u>	<u>3,551,707</u>

Columbia Gas Pennsylvania, Inc.  
Taxes Other Than Income Taxes  
To Annualized Increase In FICA Tax  
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
	<u>HTY Experience Ratio Calculation</u>		
1	Labor charged to O&M per Books	39,717,599	Exh 4, Sch 1, Pg 2, Ln 1+2
2	Total FICA charged per Books	<u>2,898,512</u>	Exh 6, Sch 2, Pg 2
3	FICA Experience Factor	7.2978%	Ln 2 / Ln 1
	<u>HTY FICA Adjustment</u>		
4	O&M Payroll Adjustment	425,918	Exh 4, Sch 1, Pg 2, Ln 1
5	O&M Incentive Compensation Adjustment	<u>(2,450,065)</u>	Exh 4, Sch 1, Pg 2, Ln 2
6	Total O&M Payroll & Incentive Adjustment	(2,024,147)	Ln 4 + Ln 5
7	Annualized Payroll Tax FICA Adjustment	<u><u>(147,718)</u></u>	Ln 6 x Ln 3

Columbia Gas Pennsylvania, Inc.  
 Taxes Other Than Income Taxes  
 To Annualized Increase In Property Tax  
 Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Annualized Nov. 30, 2021</u> \$
1	2021 PURTA Tax on property as of 12/31/2020	192,893
2	Locally Assessed PA Property Tax - Latest Paid	72,631
3	WV Tax Year as of 12/31/2018 Assessed Value on Stored Gas	12,051,585
4	2020 WV Tax Year Effective Tax Rate	<u>0.02127519</u>
5	Annualized WV Property Tax on Stored Gas	<u>256,400</u>
6	Total Property Tax Expense - Annualized	Line 1 + Line 2 + Line 5 521,924
7	Property Tax Expense - Per Books	<u>521,958</u>
8	Total Property Tax Adjustment	Line 6 - Line 7 <u><u>(34)</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 taxes.

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

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. 6, Schedule No. 2, Page No. 4, Line No. 5 include property tax for gas storage maintained in West Virginia as follows:

<u>Type of Tax</u>	<u>For the 12 Months Ended</u> <u>11/30/2021</u>
WV Property – Storage	256,400

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 II. RATE OF RETURN  
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. Annualized test year-end
  - c. Proposed test year-end

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	\$58,870,071
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 twelve months historic 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. 7, Page No. 14, Line No. 6.

NiSource Inc. and Subsidiaries  
Columbia Gas of Pennsylvania  
Section 1301.1(b) Differential

Line No.	Description	Ref	(1) 2018	(2) 2019	(3) 2020	(4) Total	(5) Average
1	Columbia Gas of Pennsylvania Taxable Income		92,747,604	50,382,751	52,614,675	195,745,030	<b>65,248,343</b>
2	Consolidated Income Companies Taxable Income		333,405,094	458,227,591	975,727,844	1,767,360,529	<b>589,120,176</b>
3	Taxable Income Percentage to Columbia Gas of Pennsylvania	IF L1 > 0, L1 / L2, 0	28%	11%	5%	11%	<b>11%</b>
4	Consolidated Loss Companies Taxable Loss		144,812,588	99,924,063	358,583,063	603,319,714	<b>201,106,571</b>
5	Columbia Gas of Pennsylvania Allocation of Loss for 2018 to 2020	L3 * L4					<b>22,273,674</b>
6	Tax Rate						<b>21%</b>
7	Section 1301.1(b) Differential	L5 * L6					<b>4,677,471</b>
8	50% for reliability or infrastructure related capital investment	L7 * 50%					<b>2,338,736</b>
9	50% for general corporate purposes	L7 * 50%					<b>2,338,736</b>

NISource Inc and Subsidiaries  
 Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania  
 Modified Effective Tax Rate Method Based on Three Year Average

Line No	Company	2012 Taxable Income 1/	2013 Taxable Income 1/	2014 Taxable Income 1/	2012-2014 Taxable Income
		(1)	(2)	(3)	(4)
	<b>Regulated</b>				
	<b>Positive Regulated Companies</b>				
1	Columbia Gas of Kentucky, Inc.	4,693,457	502,062	144,816	5,340,335
2	Kokomo Gas and Fuel Company	-	-	-	-
3	Northern Indiana Public Service Company	210,808,733	80,743,430	86,682,322	378,234,485
4	NISource Corporate Services Company	(3,839,295)	12,140,384	3,157,437	11,458,526
5	Central Kentucky Transmission Company	48,440	48,493	46,860	143,793
6	Subtotal: Positive Regulated Companies	211,711,335	93,434,369	90,031,435	395,177,139
	<b>Loss Regulated Companies</b>				
9	Columbia Gas of Ohio, Inc.	(3,779,440)	(48,856,838)	(26,148,630)	(78,784,908)
10	Northern Indiana Fuel and Light Company, Inc.	-	-	-	-
11	Columbia Gas of Maryland, Inc.	(1,502,899)	(5,843,279)	(4,980,590)	(12,326,768)
12	Columbia Gas of Virginia, Inc.	142,030	(17,631,341)	(26,663,345)	(44,152,656)
13	Bay State Gas Company	(20,010,181)	5,099,512	(15,278,640)	(30,189,309)
14	Columbia Gas of Pennsylvania, Inc.	(39,340,808)	(6,012,965)	1,851,749	(43,502,024)
15					
16	Subtotal: Loss Regulated Companies	(64,491,298)	(73,244,911)	(71,219,456)	(208,955,665)
17					
18	Total Regulated Companies	147,220,037	20,189,458	18,811,979	186,221,474

NISource Inc and Subsidiaries  
 Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania  
 Modified Effective Tax Rate Method Based on Three Year Average

Line No	Company	2012 Taxable Income 1/	2013 Taxable Income 1/	2014 Taxable Income 1/	2012-2014 Taxable Income
	<b>Non Regulated</b>				
	<b>Non Regulated Profitable Taxable Income Companies</b>				
34	Columbia Insurance Corporation	4,891,106	7,989,406	3,123,616	16,004,128
35	Northern Indiana Trading Company	94,343	-	-	94,343
36	NIPSCO Accounts Receivables Corporation	6,391,608	3,911,553	3,437,640	13,740,801
37	Columbia Gas of Ohio Receivables Corp.	942,530	1,058,770	1,592,736	3,594,036
38	Columbia Gas of Pennsylvania Receivables Corp	392,550	530,969	860,111	1,783,630
39	Subtotal: Positive Unregulated Companies	12,712,137	13,490,698	9,014,103	35,216,938
40					
41	<b>Unregulated Loss Companies of Three Year Period</b>				
42	Eliminations (Inter-Company profit on Columbia Transmission)	(14,819,951)	19,640,967	(2,730,203)	2,090,813
43	EnergyUSA Inc. (MA)	-	-	-	-
44	Indianapolis Water Company	-	-	-	-
45	EnergyUSA Inc. (IN)	(775,856)	(688,801)	(585,654)	(2,050,311)
46	Lake Erie Land Company	(3,899,189)	(6,741,686)	(17,616,892)	(28,257,767)
47	NISource Energy Technologies, Inc.	(1,222,276)	(772,472)	(730,343)	(2,725,091)
48	NISource Capital Markets, Inc.	(2,455,687)	(2,986,342)	(3,455,004)	(8,897,033)
49	IWC Resources Corp.	(2,245,444)	(776,859)	(89,748)	(3,112,051)
50	NISource Finance Corp.	(5,683,810)	180,315	(7,058,074)	(12,561,569)
51	NISource Development Company, Inc.	(3,129,213)	(2,272,418)	(2,376,070)	(7,777,701)
52	Primary Energy, Inc.	-	(1,136,938)	(1,727,397)	(2,864,335)
53	EnergyUSA-TPC Corp.	(21,470,907)	(3,199,372)	(547,250)	(25,217,529)
54	NISource Inc.	(27,850,847)	(29,327,868)	(52,697,869)	(109,876,604)
55	NISource Corporate Group	-	(8,397,810)	-	(8,397,810)
56	NGD Holding Company	-	(8,603,910)	-	(8,603,910)
57	Subtotal: Loss Unregulated Companies	(83,553,180)	(45,083,214)	(89,614,504)	(218,250,898)

NISource Inc and Subsidiaries  
 Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania  
 Modified Effective Tax Rate Method Based on Three Year Average

Line No	Company	2012 Taxable Income 1/	2013 Taxable Income 1/	2014 Taxable Income 1/	2012-2014 Taxable Income
70	NISource Inc. Interest on Columbia Stock Purchase Allocated Under SEC Or	(188,619,685)	(194,483,810)	(177,344,944)	(560,448,439)
71	Subtotal: Interest on Columbia Stock Purchase	(188,619,685)	(194,483,810)	(177,344,944)	(560,448,439)
72					
	<b>Other Companies Sold or In Process of Being Sold or Inactive</b>				
74	NDC Douglas Properties, Inc.	1,761,838	(539,820)	(407,489)	814,529 2/
75	Columbia Energy Services Corporation	-	-	-	- 3/
76	Service Protection Group LLC	-	-	-	- 4/
77	NISource Retail Services, Inc.	-	31,231,228	1,780,747	33,011,975 3/
78	Crossroads Pipeline Company	3,010,003	1,869,638	748,087	5,627,728 4/
79	Columbia Gulf Transmission Company	47,341,084	14,512,128	43,234,658	105,087,870 4/
80	Columbia Hardy Corp.	1,804,936	2,567,494	2,226,517	6,598,947 4/
81	Columbia Energy Group	230,871,449	(162,060,316)	(6,692,837)	62,118,296 4/
82	CNS Microwave, Inc.	848,775	951,189	946,658	2,746,622 4/
83	Columbia Remainder Corporation	(177,273)	(445,433)	(275,876)	(898,582) 4/
84					
85	Subtotal: Unregulated Companies Sold or In Process of Being Sold/o	285,460,812	(111,913,892)	41,560,465	215,107,385
86					
87	Total Consolidated Taxable Income	173,220,121	(317,800,760)	(197,572,901)	(342,153,540)

89 1/ Separate Return amount includes non-deductible Charitable Contributions as a result of Consolidated Net Operating Loss

90 2/ Company in process of being sold. An investment in real estate for benefit of low income housing credits

91 3/ Company sold in 2013

92 4/ Company no longer part of the consolidated group pursuant to a spin off in 2015.

94	Consolidated Income Companies Taxable Income	514,042,882	182,977,538	149,833,954	
95	Consolidated Loss Companies Taxable Loss	(340,822,761)	(500,778,298)	(347,406,855)	
96					
97		173,220,121	(317,800,760)	(197,572,901)	
98		-	-	-	
99					
100					
101					
102					
103					
104					

NISource Inc and Subsidiaries  
 Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania  
 Modified Effective Tax Rate Method Based on Three Year Average

Line No	Company	2014 Taxable Income 1/	2015 Taxable Income 1/	2016 Taxable Income 1/	2014-2016 Taxable Income
		(1)	(2)	(3)	(4)
	<b>Regulated</b>				
	<b>Positive Regulated Companies</b>				
1	Kokomo Gas and Fuel Company	-	-	-	-
2	Northern Indiana Public Service Company	86,682,322	(27,042,518)	(18,374,119)	41,265,685
3	NISource Corporate Services Company	3,157,437	2,956,022	21,087,381	27,200,840
4	Central Kentucky Transmission Company	46,860	33,631	68,729	139,220
5	Subtotal: Positive Regulated Companies	89,886,619	(24,052,865)	2,771,991	68,605,745
7	<b>Loss Regulated Companies</b>				
8	Columbia Gas of Ohio, Inc.	(26,148,630)	9,965,210	(66,018,630)	(82,202,050)
9	Northern Indiana Fuel and Light Company, Inc.	-	-	-	-
10	Columbia Gas of Kentucky, Inc.	144,816	(111,117)	(12,033,547)	(11,999,848)
11	Columbia Gas of Maryland, Inc.	(4,980,590)	(2,630,044)	(4,701,007)	(12,311,641)
12	Columbia Gas of Virginia, Inc.	(26,663,345)	1,262,838	(13,877,899)	(39,278,406)
13	Bay State Gas Company	(15,278,640)	(3,107,284)	(42,158,281)	(60,544,205)
14	Columbia Gas of Pennsylvania, Inc.	1,851,749	12,882,108	(24,798,164)	(10,064,307)
15					
16	Subtotal: Loss Regulated Companies	(71,074,640)	18,261,711	(163,587,528)	(216,400,457)
17					
18	Total Regulated Companies	18,811,979	(5,791,154)	(160,815,537)	(147,794,712)

NISource Inc and Subsidiaries  
 Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania  
 Modified Effective Tax Rate Method Based on Three Year Average

Line No	Company	2014 Taxable Income 1/	2015 Taxable Income 1/	2016 Taxable Income 1/	2014-2016 Taxable Income
	<b>Non Regulated</b>				
	<b>Non Regulated Profitable Taxable Income Companies</b>				
34	NISource Insurance Corporation	3,123,616	8,073,063	9,537,830	20,734,509
35	Northern Indiana Trading Company	-	-	-	-
36	NIPSCO Accounts Receivables Corporation	3,437,640	3,033,138	2,106,266	8,577,044
37	Columbia Gas of Ohio Receivables Corp.	1,592,736	381,098	1,193,763	3,167,597
38	Columbia Gas of Pennsylvania Receivables Corp	860,111	758,446	715,432	2,333,989
39	Subtotal: Positive Unregulated Companies	9,014,103	12,245,745	13,553,291	34,813,139
41	<b>Unregulated Loss Companies of Three Year Period</b>				
42	Eliminations (Inter-Company profit on Columbia Transmission)	(2,730,203)	8,160,489	-	5,430,286
43	EnergyUSA Inc. (MA)	-	-	-	-
44	Indianapolis Water Company	-	-	-	-
45	EnergyUSA Inc. (IN)	(585,654)	(265,008)	(428,542)	(1,279,204)
46	Lake Erie Land Company	(17,616,892)	720,077	(386,767)	(17,283,582)
47	NISource Energy Technologies, Inc.	(730,343)	(596,913)	225,256	(1,102,000)
48	NISource Capital Markets, Inc.	(3,455,004)	(3,680,847)	(4,578,810)	(11,714,661)
49	IWC Resources Corp.	(89,748)	(92,022)	(90,552)	(272,322)
50	NISource Finance Corp.	(7,058,074)	9,604,457	(10,250,156)	(7,703,773)
51	NISource Development Company, Inc.	(2,376,070)	(2,268,585)	(2,387,190)	(7,031,845)
52	Primary Energy, Inc.	(1,727,397)	(1,368,627)	(2,348,188)	(5,444,212)
53	EnergyUSA-TPC Corp.	(547,250)	(476,070)	60,842	(962,478)
54	NISource Inc.	(52,697,869)	(355,245,137)	(143,375,407)	(551,318,413)
55	NISource Corporate Group	-	-	-	-
56	NGD Holding Company	-	-	-	-
57	Subtotal: Loss Unregulated Companies	(89,614,504)	(345,508,186)	(163,559,514)	(598,682,204)

NISource Inc and Subsidiaries  
 Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania  
 Modified Effective Tax Rate Method Based on Three Year Average

Line No	Company	2014 Taxable Income 1/	2015 Taxable Income 1/	2016 Taxable Income 1/	2014-2016 Taxable Income
70	NISource Inc. Interest on Columbia Stock Purchase Allocated Under SEC Or	(177,344,944)	-	(23,440,522)	(200,785,466)
71	Subtotal: Interest on Columbia Stock Purchase	(177,344,944)	-	(23,440,522)	(200,785,466)
73	<b>Other Companies Sold or In Process of Being Sold or Inactive</b>				
74	NDC Douglas Properties, Inc.	(407,489)	3,385,008	(85,085)	2,892,434 2/
75	Columbia Energy Services Corporation	-	-	-	- 3/
76	Service Protection Group LLC	-	-	-	- 4/
77	NISource Retail Services, Inc.	1,780,747	133,982	306,579	2,221,308 3/
78	Crossroads Pipeline Company	748,087	-	-	748,087 4/
79	Columbia Gulf Transmission Company	43,234,658	-	-	43,234,658 4/
80	Columbia Hardy Corp.	2,226,517	-	-	2,226,517 4/
81	Columbia Energy Group	(6,692,837)	(148,957,604)	-	(155,650,441) 4/
82	CNS Microwave, Inc.	946,658	-	-	946,658 4/
83	Columbia Remainder Corporation	(275,876)	-	-	(275,876) 4/
84					
85	Subtotal: Unregulated Companies Sold or In Process of Being Sold/o	41,560,465	(145,438,614)	221,494	(103,656,655)
86					
87	Total Consolidated Taxable Income	(197,572,901)	(484,492,209)	(334,040,788)	(1,016,105,898)
88					
89	1/ Separate Return amount includes non-deductible Charitable Contributions as a result of Consolidated Net Operating Loss				
90	2/ Company in process of being sold. An investment in real estate for benefit of low income housing credits				
91	3/ Company sold in 2013				
92	4/ Company no longer part of the consolidated group pursuant to a spin off in 2015.				
93					
94	Consolidated Income Companies Taxable Income	149,833,954	61,349,567	35,292,078	
95	Consolidated Loss Companies Taxable Loss	(347,406,855)	(545,841,776)	(369,332,866)	
96					
97		(197,572,901)	(484,492,209)	(334,040,788)	
98		-	-	-	
99					
100					
101					
102					
103					
104					

**NISource Inc and Subsidiaries**  
**Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania**  
**Modified Effective Tax Rate Method Based on Three Year Average**

Line No	Company	2018 Taxable Income 1/ (1)	2019 Taxable Income 1/ (2)	2020 Taxable Income 1/ (3)	2018-2020 Taxable Income (4)
	<b>Regulated</b>				
	<b>Positive Regulated Companies</b>				
1	Kokomo Gas and Fuel Company	-	-	-	-
2	NISource Corporate Services Company	23,736,899	15,708,568	11,850,181	51,295,648
3	Columbia Gas of Kentucky, Inc.	25,016,097	5,835,716	3,470,543	34,322,356
4	Columbia Gas of Virginia, Inc.	65,358,338	14,544,718	18,234,496	98,137,552
5	Central Kentucky Transmission Company	81,953	80,746	333,283	495,982
6	Columbia Gas of Ohio, Inc.	107,552,351	92,205,430	42,776,846	242,534,627
7	Columbia Gas of Maryland, Inc.	8,359,652	6,682,702	5,484,694	20,527,048
8	Columbia Gas of Pennsylvania, Inc.	92,747,604	50,382,751	52,614,675	195,745,030
9	Subtotal: Positive Regulated Companies	322,852,894	185,440,631	134,764,718	643,058,243
10					
11	<b>Loss Regulated Companies</b>				
12	Northern Indiana Fuel and Light Company, Inc.	-	-	-	-
13	Northern Indiana Public Service Company	(363,671,957)	37,309,285	221,797,962	(104,564,710)
14					
15					
16	Subtotal: Loss Regulated Companies	(363,671,957)	37,309,285	221,797,962	(104,564,710)
17					
18	Total Regulated Companies	(40,819,063)	222,749,916	356,562,680	538,493,533

**NISource Inc and Subsidiaries**  
**Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania**  
**Modified Effective Tax Rate Method Based on Three Year Average**

Line No	Company	2018 Taxable Income 1/ (1)	2019 Taxable Income 1/ (2)	2020 Taxable Income 1/ (3)	2018-2020 Taxable Income (4)
	<b>Non Regulated</b>				
	<b>Non Regulated Profitable Taxable Income Companies</b>				
34	NISource Insurance Corporation	7,640,365	13,294,677	10,452,710	31,387,752
35	Northern Indiana Trading Company	-	-	-	-
36	NISource Energy Technologies, Inc.	2,385,438	(37,953)	148,559	2,496,044
37	Columbia Gas of Pennsylvania Receivables Corp	526,397	398,873	592,395	1,517,665
38	Subtotal: Positive Unregulated Companies	10,552,200	13,655,597	11,193,664	35,401,461
39					
40	<b>Unregulated Loss Companies of Three Year Period</b>				
41	Eliminations (Inter-Company profit on Columbia Transmission)	-	-	-	-
42	EnergyUSA Inc. (MA)	-	-	-	-
43	Indianapolis Water Company	-	-	-	-
44	EnergyUSA Inc. (IN)	-	-	-	-
45	Lake Erie Land Company	(257,611)	(2,995,266)	(3,064,088)	(6,316,965)
46	NISource Capital Markets, Inc.	-	-	-	-
47	NISource Strategic Sourcing Inc.	-	-	12,054	12,054
48	NISource Finance Corp.	-	-	-	-
49	NISource Development Company, Inc.	(5,225,967)	5,027,205	3,613,101	3,414,339
50	Primary Energy, Inc.	-	-	-	-
51	EnergyUSA-TPC Corp.	-	-	-	-
52	NISource Inc.	(138,670,447)	(95,197,459)	(355,518,975)	(589,386,881)
53	NIPSCO Accounts Receivables Corporation	(312,040)	(1,106,602)	1,565,978	147,336
54	Columbia Gas of Ohio Receivables Corp.	(346,523)	(586,783)	716,592	(216,714)
55	NISource Corporate Group	-	-	-	-
56	NGD Holding Company	-	-	-	-
57	Subtotal: Loss Unregulated Companies	(144,812,588)	(94,858,905)	(352,675,338)	(592,346,831)

**NISource Inc and Subsidiaries**  
**Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania**  
**Modified Effective Tax Rate Method Based on Three Year Average**

Line No	Company	2018 Taxable Income 1/ (1)	2019 Taxable Income 1/ (2)	2020 Taxable Income 1/ (3)	2018-2020 Taxable Income (4)
70	NISource Inc. Interest on Columbia Stock Purchase Allocated Under SEC Ord	-	-	-	-
71	Subtotal: Interest on Columbia Stock Purchase	-	-	-	-
72					
73	<b>Other Companies Sold or In Process of Being Sold/or Inactive</b>				
74	NDC Douglas Properties, Inc.	-	-	-	2/
75	Columbia Energy Services Corporation	-	-	-	3/
76	Service Protection Group LLC	-	-	-	4/
77	NISource Retail Services, Inc.	-	-	-	3/
78	Crossroads Pipeline Company	-	-	-	4/
79	Columbia Gulf Transmission Company	-	-	-	4/
80	Columbia Hardy Corp.	-	-	-	4/
81	Columbia Energy Group	-	-	-	4/
82	CNS Microwave, Inc.	-	-	-	4/
83	Columbia Remainder Corporation	-	-	-	4/
84	Bay State Gas Company	(848,882,706)	216,756,920	602,063,775	(30,062,011)
85	Subtotal: Unregulated Companies Sold or In Process of Being Sold/or	(848,882,706)	216,756,920	602,063,775	(30,062,011)
86					
87	Total Consolidated Taxable Income	(1,023,962,157)	358,303,528	617,144,781	(48,513,848)
88					
89	1/ Separate Return amount includes non-deductible Charitable Contributions as a result of Consolidated Net Operating Loss				
90	2/ Company in process of being sold. An investment in real estate for benefit of low income housing credits				
91	3/ Company sold in 2013				
92	4/ Company no longer part of the consolidated group pursuant to a spin off in 2015.				
93					
94	Consolidated Income Companies Taxable Income	333,405,094	458,227,591	975,727,844	
95	Consolidated Loss Companies Taxable Loss	(1,357,367,251)	(99,924,063)	(358,583,063)	
96					
97		(1,023,962,157)	358,303,528	617,144,781	
98					
99	Adjustment for Excluded Regulated Utility Losses	1,212,554,663	-	-	
100					
101	Adjusted Consolidated Loss Companies Taxable Loss	(144,812,588)	(99,924,063)	(358,583,063)	

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 No. 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. 7, Page 7, showing the computation of deferred income taxes. See also Attachments 1 and 2, reports showing by vintage the estimated tax depreciation used for the 2020 and 2021 accrual for the twelve months ended November 30, 2021. Additional 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 \$86,809,129 is the annual tax depreciation at the end of the test year.
- b. See Exhibit No. 7, Page 7.



COLUMBIA GAS OF PENNSYLVANIA, INC.

IRS REFUNDS RECEIVED IN PAST FIVE YEARS

PRIOR YEARS' CLAIMS

<b>Tax Year Ending</b>	<b>Year Settled</b>	<b>Tax</b>	<b>Interest</b>	<b>Total</b>
12/31/2016	N/A	-	-	-
12/31/2017	N/A	-	-	-
12/31/2018	N/A	-	-	-
12/31/2019	N/A	-	-	-
12/31/2020	N/A	-	-	-
		-	-	-
		-	-	-

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

Tax & Book Depreciation Expense

Exhibit No. 7

Witness: J. Harding

Page 7 of 46

	2020			Fiscal Year Ending 11/2020			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	87,181,317	0.000000001	0	1,629,688	(1,629,688)		N/A
Book Depr. On Basis Diff				23,259,511	(23,259,511)		N/A
ADR	84,327,594	0.000003964	334	N/A	334	0.21	70
ACRS	70,549,960	0.000048884	3,449	N/A	3,449	0.21	724
MACRS	1,036,095,638	0.065940196	68,320,350	N/A	68,320,350	0.21	14,347,273
Other-MAPCO	-	-	-	N/A	-	0.21	-
Book Depr. Normalized	-	-	-	50,013,877	(50,013,877)	0.21	(10,502,914)
<b>Total</b>	<b>1,278,154,509</b>		<b>68,324,133</b>	<b>74,903,076</b>	<b>18,310,256</b>	<b>0.21</b>	<b>3,845,153</b>
		1 Mo Allocation	0.0833	1 Mo Allocation	0.0833		0.0833
		Tax Depreciation	5,693,678		1,525,855	0.21	320,429
	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	1,273,761,655.23	0.069468098	88,485,800.13	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>
		11 Mo Allocation	0.9167	11 Mo Allocation	0.9167		0.9167
		Tax Depreciation	81,115,451		27,761,819	0.21	5,829,982
				Pro Forma Adjustments	(14,990,298)	0.21	(3,147,963)
<b>Total Test Year Tax Depreciation</b>			<b>86,809,129</b>	<b>Total Test Year</b>	<b>14,297,375</b>	<b>0.21</b>	<b>3,002,449</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, pro-forma existing rates, and under proposed rates.

Response:

See Exhibit No. 7, Page 9.

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	Pro-Forma Adjustments Proposed Rates	Pro-Forma Balance 11/30/21	
<u>Account 190 - Deferred Income Taxes</u>						
19005000	Tax Inventory Adj - Fed	6,973,737	-	6,973,737	-	6,973,737
19006000	Tax Inventory Adj - St	3,685,709	-	3,685,709	-	3,685,709
19005000	Capitalized Inventory - Fed	1,015,878	-	1,015,878	-	1,015,878
19006000	Capitalized Inventory - St	536,904	-	536,904	-	536,904
19005000	Customer Advances - Fed	576,188	-	576,188	-	576,188
19006000	Customer Advances - St	304,523	-	304,523	-	304,523
19005000	Federal Net Operating Loss	33,775,318	-	33,775,318	-	33,775,318
19005000	Deficient Deferred Taxes 190- NOL, Inventory & Customer Advances	26,700,995	-	26,700,995	-	26,700,995
	Subtotal Rate Base	73,569,252	-	73,569,252	-	73,569,252
19005400	SFAS 109 Offset - Fed	38,765,479	(38,765,479)	-	-	-
19006400	SFAS 109 Offset - St	10,768,177	(10,768,177)	-	-	-
19006000	Pennsylvania Net Operating Loss	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	(40,576,986)	-	-	-
	Total Account 190	114,146,238	(40,576,986)	73,569,252	-	73,569,252
<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>						
28205000	Excess Accelerated Tax Depreciation - Fed	(481,410,449)	-	(481,410,449)	-	(481,410,449)
	Subtotal Rate Base	(481,410,449)	-	(481,410,449)	-	(481,410,449)
28205000	SFAS 109 Offset - Fed	104,416,004	(104,416,004)	-	-	-
28206000	SFAS 109 Offset - St	(129,168,223)	129,168,223	-	-	-
28205000	Non-Utility Book Gain on Sale Property - Fed	-	-	-	-	-
	Subtotal Non Rate Base	(24,752,219)	24,752,219	-	-	-
	Total Account 282	(506,162,668)	24,752,219	(481,410,449)	-	(481,410,449)
28305000	Pennsylvania Net Operating Loss: Federal Offset	(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)	-	(407,841,197)

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. 7, Page 11.

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT  
AS OF NOVEMBER 30, 2021

<u>Line No.</u>	<u>Vintage Year</u>	<u>J.D.C. 4%</u>	<u>1/</u>	<u>J.D.C. 10%</u>	<u>1/</u>	<u>J.D.C. 8%</u>	<u>1/</u>	<u>Amortizable Credit</u>	<u>Amortization</u>
	<u>(1)</u>	<u>(2)</u>		<u>(3)</u>		<u>(4)</u>		<u>(5)</u>	
	<u>\$</u>	<u>\$</u>		<u>\$</u>		<u>\$</u>		<u>\$</u>	
1	1971	0		0		0		0	-
2	1973	2,419		0		0		2,419	4,248
3	1974	29,458		0		0		29,458	5,292
4	1978	0		0		0		0	14,348
5	1979	0		0		0		0	-
6	1980	0		334,994		0		334,994	34,968
7	1981	0		109,948		0		109,948	42,588
8	1982	0		199,170		0		199,170	43,452
9	1983	0		21,587		131,335		152,922	33,348
10	1984	0		430		87,525		87,955	34,020
11	1985	0		0		61,931		61,931	39,132
12	1986	0		29,274		0		29,274	8,148
13	Total	<u>31,877</u>		<u>695,403</u>		<u>280,791</u>		<u>1,008,071</u>	<u>259,544</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  
53.53 III. BALANCE SHEET AND OPERATING STATEMENT  
A. ALL UTILITIES

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. 7, Pages 13 & 14.

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS  
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES  
TWELVE MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description	Per Books (1) \$	Pro Forma Reference (2)	Adjustments @ Present Rates (3) \$	Pro Forma Test Year @ Present Rates (4) \$	Adjustments @ Proposed Rates	Pro Forma Test Year @ Proposed Rates
1	Operating Revenues	652,705,000	(1)	139,970,603	792,675,603	(26,825,376)	765,850,227
2	Net Gas Purchased for Resale	(173,678,777)	(1)	(52,502,870)	(226,181,647)	0	(226,181,647)
3	Operation and Maintenance Expense	(207,141,559)	(2)	(10,825,422)	(217,966,981)	336,397	(217,630,584)
4	Depreciation & Amortization Expense	(86,865,263)	(3)	(3,519,646)	(90,384,909)	0	(90,384,909)
5	Taxes Other Than Income Taxes	(3,699,459)	(4)	147,752	(3,551,707)	0	(3,551,707)
6	Net Operating Income Before Income Taxes	181,319,942		73,270,417	254,590,359	(26,488,979)	228,101,380
7	Investment in Subsidiary Income	0		0	0	0	0
8	Non-Utility Income - Net	0	(5)	0	0	0	0
9	Interest Charges	0	(5)	0	0	0	0
10	Net Income Before Income Taxes	181,319,942		73,270,417	254,590,359	(26,488,979)	228,101,380
11	Less: Investment in Subsidiary Income	0		0	0	0	0
12	Net Income Before Income Taxes	181,319,942		73,270,417	254,590,359	(26,488,979)	228,101,380
13	Statutory Adjustments (Page 14, Line 36)	(56,904,426)	Exh 7 pg 14	(50,523,509)	(107,427,935)	0	(107,427,935)
14	Deductible State Income Tax	(4,209,641)	Exh 7 pg 20	(3,849,572)	(8,059,213)	1,587,749	(6,471,464)
15	Taxable Income	120,205,876		18,897,335	139,103,211	(24,901,230)	114,201,981
16	Federal Income Tax	25,243,234		3,968,438	29,211,672	(5,229,258)	23,982,414
17	Federal Net Operating Loss Carryforward	(923,459)	Exh 7 pg 19	923,459	0	0	0
18	Prior Year Adjustments	179,618	Exh 7 pg 19	(179,618)	0	0	0
19	Job Development Credit Allowance	0		0	0	0	0
20	Federal Income Tax	24,499,393		4,712,279	29,211,672	(5,229,258)	23,982,414
21	Deferred Federal Income Tax - Net	13,423,522	Exh 7 pg 19	765,591	14,189,113	0	14,189,113
22	Other Direct Federal Deferred Adjustments	(10,555,998)	Exh 7 pg 19	10,555,998	0	0	0
23	Amortization of Tax Refund	0	Exh 7 pg 19	0	0	0	0
24	Federal Net Operating Loss Carryforward	923,459	Exh 7 pg 19	(923,459)	0	0	0
25	Flow Back of Excess Deferred Income Taxes	(2,467,701)	Exh 7 pg 19	0	(2,467,701)	0	(2,467,701)
26	Effect of CNIT Deferred Tax	(2,022,633)	Exh 7 pg 19	2,106,183	83,550	0	83,550
27	Total Federal Income Tax	23,800,042	Exh 7 pg 19	17,216,592	41,016,634	(5,229,258)	35,787,376
28	Deferral of Current Job Development Credit	0		0	0	0	0
29	Amortization of Investment Tax Credits	(259,544)		0	(259,544)	0	(259,544)
30	Net Federal Income Tax Expense	23,540,498	Exh 7 pg 19	17,216,592	40,757,090	(5,229,258)	35,527,832
31	State Income Tax Expense	6,444,384	Exh 7 pg 19	1,216,972	7,661,356	(1,587,749)	6,073,607
32	Total Income Tax Expense	29,984,882	Exh 7 pg 19	18,433,565	48,418,446	(6,817,007)	41,601,439
33	<b>NET INCOME</b>	<u>151,335,060</u>	Exh 2 pg 3	<u>54,836,853</u>	<u>206,171,913</u>	<u>(19,671,972)</u>	<u>186,499,941</u>



**COLUMBIA GAS OF PENNSYLVANIA, INC.**

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS  
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES  
TWELVE MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description	Per Books (1) \$	Pro Forma Adjustments		Pro Forma at Test Year Base Rates (4=1+3) \$
			Reference (2)	Amount (3) \$	
1	<u>Flow Through Adjustments</u>				
2	Book/Tax Depreciation, Net	5,274,676		-	5,274,676
3	Book Depreciation- Net Salvage Amts	4,958,395		-	4,958,395
4	Property Removal Costs - ADR Property	(552,359)		-	(552,359)
5	Loss on Retirement - ACRS/MACRS Removal Costs	(3,878,008)		-	(3,878,008)
6	Interest on Debt	-	(7)	(45,932,535)	(45,932,535)
7	Political Action Expenses (Sec. 162E)	731,417	(6)	(731,417)	-
8	Employee Business Expense Disallowance	208,006		-	208,006
9	Employee Stock Purchase Plan	66,310		-	66,310
10	NCS Allocation- Perm Taxes	-		-	-
11	Parking	(5,217)		-	(5,217)
12	AFUDC Equity	(878,764)	(6)	878,764	-
13	Penalties	1,092,652	(8)	(1,092,652)	-
14	Total Flow Through Adjustments	7,017,108		(46,877,840)	(39,860,732)
15	<u>Deferred Adjustments</u>				
16	Excess Tax Depreciation Over Book	(14,297,375)		-	(14,297,375)
17	Repairs on Gas Pipeline	(55,031,543)		-	(55,031,543)
18	Bonus Depreciation	-		-	-
19	Sec 263A Mixed Service Costs	(1,559,268)		-	(1,559,268)
20	Avoided Cost Interest	(49,097)		-	(49,097)
21	Loss on Retirement - ACRS/MACRS Property Basis	(3,863,500)		-	(3,863,500)
22	Builder Incentives Capitalized	(4,186)		-	(4,186)
23	Stored Gas Losses	1,712		-	1,712
24	Contributions In Aid of Construction	3,253,485		-	3,253,485
25	Tax Inventory Adj	4,460,926		-	4,460,926
26	Capitalized Inventory	317,098		-	317,098
27	Customer Advances	(795,457)		-	(795,457)
28	Deferred Compensation	5,209,530	(6)	(5,209,530)	-
29	Off System Sales	1,708,029	(6)	(1,708,029)	-
30	Customer Assistance Plan (Cap)	1,176,644	(6)	(1,176,644)	-
31	Uncollectible	(20,413)	(6)	20,413	-
32	OPEB	(1,531,411)	(6)	1,531,411	-
33	Accrued Interest Income	(192,531)	(6)	192,531	-
34	Other	(2,704,179)	(6)	2,704,179	-
35	Total Deferred Adjustments	(63,921,534)		(3,645,669)	(67,567,203)
36	Total Statutory Adjustments	(56,904,426)		(50,523,509)	(107,427,935)

( ) Denotes Credit

COLUMBIA GAS OF PENNSYLVANIA, INC

DESCRIPTION OF PRO FORMA ADJUSTMENTS  
AS REFERENCED ON PAGES 13 AND 14, HEREIN

- (1) See Exhibit No. 3.
- (2) See Exhibit No. 4.
- (3) See Exhibit No. 5.
- (4) This adjustment represents the annualized payroll tax adjustment for FICA and property tax related to stored gas. See Exhibit No. 6, Schedule 2, Page 2, Lines 1 and 3.
- (5) This adjustment has been eliminated because it is a non-operating income item and, therefore, not applicable for rate purposes. See adjustment (7) for interest expense imputed for tax calculation purposes.
- (6) This statutory adjustment has been eliminated as inappropriate for recovery from the Pennsylvania ratepayer.
- (7) Interest has been included as a deduction in calculating tax expense to reflect the imputed level of interest based on the Company's debt/capitalization ratio and embedded cost of debt included in rate of return claim. See Exhibit No. 7, page 1, for details.

COLUMBIA GAS OF PENNSYLVANIA, INC

DESCRIPTION OF PRO FORMA ADJUSTMENTS  
AS REFERENCED ON PAGES 13 AND 14, HEREIN

- (8) Adjusted as inappropriate to the rate proceeding.
- (9) To recognize flow back of excess deferred income taxes related to accelerated depreciation using the “average rate assumption” method for the test year.
- (10) Adjustment reflects the pro forma level of deferred state income taxes.

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

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 gas stored underground in other states. The Company also makes off-system gas sales that in some instances 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 jurisdictions 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  
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. 7, Pages 13, 14, 19 and 20 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.**

**CALCULATION OF FEDERAL AND STATE INCOME TAXES  
 PRO FORMA AT TEST YEAR BASE RATES AND PROPOSED BASE RATES  
TWELVE MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description	Pro Forma At Test Year Base Rates (1) \$	Pro Forma At Proposed Base Rates (2) \$
1	Operating Income Before Income Taxes (Exhibit No. 2, Sch 3, Pg 3)	254,590,359	228,101,380
2	Pennsylvania Corporate Net Income Tax Deductible (P20, L8)	<u>(8,059,213)</u>	<u>(6,471,464)</u>
3	<u>Statutory Adjustments</u>		
4	<u>Flow-Through Adjustments</u>		
5	Book/ Tax Depreciation, Net	5,274,676	5,274,676
6	Book Depreciation- Net Salvage Amts	4,958,395	4,958,395
7	Property Removal Costs - ADR	(552,359)	(552,359)
8	Loss on Retirement - ACRS/MACRS Removal Costs	(3,878,008)	(3,878,008)
9	Interest on Debt (1)	(45,932,535)	(45,932,535)
10	Employee Business Expense Disallowance	208,006	208,006
11	AFUDC Equity	0	0
12	Employee Stock Purchase Plan	66,310	66,310
13	NCS Allocation- Perm Taxes	0	0
14	Parking	<u>(5,217)</u>	<u>(5,217)</u>
15	Total Flow Through Adjustments	(39,860,732)	(39,860,732)
16	<u>Deferred Adjustments</u>		
17	Excess Tax Depreciation Over Book	(14,297,375)	(14,297,375)
18	Repairs on Gas Pipeline	(55,031,543)	(55,031,543)
19	Bonus Depreciation	0	0
20	Sec 263A Mixed Service Costs	(1,559,268)	(1,559,268)
21	Loss On Retirement - ACRS/MACRS Property Basis	(49,097)	(49,097)
22	Avoided Cost Interest	(3,863,500)	(3,863,500)
23	Builder Incentives Capitalized	(4,186)	(4,186)
24	Stored Gas Losses	1,712	1,712
25	Contributions In Aid of Construction	3,253,485	3,253,485
26	Tax Inventory Adj	4,460,926	4,460,926
27	Capitalized Inventory	317,098	317,098
28	Customer Advances	<u>(795,457)</u>	<u>(795,457)</u>
29	Total Deferred Adjustments	(67,567,203)	(67,567,203)
30	Taxable Income (Lines 1,2,15,29)	139,103,211	114,201,981
31	Federal Income Tax Payable @ 21%	29,211,674	23,982,416
32	Deferred Income Taxes (Line 29 @ 21%)	14,189,113	14,189,113
33	Amortization of Tax Refund	0	0
34	Flow Back Of Excess Deferred Taxes	(2,467,701)	(2,467,701)
35	Effect of CNIT Deferred Tax on FIT (P20, Lines 9-12 @21%)	<u>83,550</u>	<u>83,550</u>
36	Net Federal Income Tax Expense (Lines 31-35)	41,016,636	35,787,378
37	State Income Tax Expense (P20, L13)	<u>7,661,354</u>	<u>6,073,605</u>
38	Total Income Tax Expense	<u><u>48,677,990</u></u>	<u><u>41,860,983</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 \$2,308,167,584 = \$45,932,535

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

**CALCULATION OF FEDERAL AND STATE INCOME TAXES  
 PRO FORMA AT TEST YEAR BASE RATES AND PROPOSED BASE RATES  
TWELVE MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description	Pro Forma At Test Year Base Rates	Pro Forma At Proposed Base Rates
		(1)	(2)
		\$	\$
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>		
2	Operating Income Before Income Taxes (Page 19, Line 1)	254,590,359	228,101,380
3	Statutory Adjustments (Page 19, Lines 15 & 29)	(107,427,935)	(107,427,935)
4	Pennsylvania Bonus Depreciation Adj	<u>(12,707,746)</u>	<u>(12,707,746)</u>
5	CNIT Taxable Income	134,454,678	107,965,699
6	Net Operating Loss Deduction	53,781,871	43,186,279
7	PA Taxable Income	80,672,807	64,779,420
8	CNIT Payable at Base Rate of 9.99%	8,059,213	6,471,464
9	Deferred Tax On Net Operating Loss Deduction (amounts from above @ 9.99%)	0	0
10	Deferred Tax on Inventory Adj (\$6,4094,233 @ 9.99%)	(445,647)	(445,647)
11	Deferred Tax on Capitalized Inventory (\$157,677 @ 9.99%)	(31,678)	(31,678)
12	Deferred Tax on Customer Advances (\$784,275 @ 9.99%)	<u>79,466</u>	<u>79,466</u>
13	Pennsylvania Corporate Income Tax Expense	<u><u>7,661,354</u></u>	<u><u>6,073,605</u></u>

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 has been deducted as a current expense as required 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 No. 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. 7, Page 7. 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 non-increasing 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.7, Page 7. 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:

The Company incurred a tax loss for federal purposes in tax years 2008, 2010, 2011, 2012, 2013, 2016 and 2017. Some of the loss for federal purposes offset income from prior years and some has been carried forward. For state income purposes losses were incurred in tax years 2008, 2010 and 2011, see Exhibit No.7, Page 23. The Company notes that the State net operating loss carryforward is fully utilized in the Fully Projected Future Test Year.

	ORIGINAL NOL INCURRED IN:													NOV YTD 2020	HTY 2021	FTY 2022	FPFTY 2023	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019						
Original NOL Amount (Enter as positive amt)	144,975,996		3,663,502	69,764,304														
Year Utilized (Enter amt used each year as negative)																		
2009		(3,282,934)																
2010			-															
2011				-														
2012					(3,000,000)													
2013						(8,917,559)												
2014							(17,621,904)											
2015								(20,264,264)										
2016									(13,096,855)									
2017										(8,070,124)								
2018											(26,495,177)							
2019												(12,265,535)						
2020													(670,221)					
2021														(53,781,871)				
2022															(43,139,432)			
2023																	(7,797,926)	
Cumulative NOL used:	-	(3,282,934)	(3,282,934)	(3,282,934)	(6,282,934)	(15,200,493)	(32,822,397)	(53,086,661)	(66,183,516)	(74,253,640)	(100,748,817)	(113,014,352)	(113,684,573)	(167,466,444)	(210,605,876)	(175,264,370)		
NOL Carryforward	144,975,996	141,693,062	145,356,564	215,120,868	212,120,868	203,203,309	185,581,405	165,317,141	152,220,286	144,150,162	117,654,985	105,389,450	104,719,229	50,937,358	7,797,926	-		

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 eliminate tax savings by payment of actual interest on CWIP. 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 recorded.

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

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:

Refer to Exhibit No.7, Pages 26 through 28.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCRUED TAXES AND BASIS FOR ACCRUALS  
AS OF NOVEMBER 30, 2021

<u>Taxes Accrued Balance</u>	<u>Amount</u> \$	<u>Basis for Accrued Tax</u>
Federal Income Tax	(14,838,240)	Tax is based on the taxable net income generated from Company operations as defined by and reported to the Internal Revenue Service. The tax rate at the end of the historic test year is 21%. The monthly accrual is based on the taxable income or loss achieved from that month's operations.
Social Security Taxes (FICA)	(5,501,415)	Social Security tax for 2019 is based on the first \$132,900 of taxable wages paid to an employee at a rate of 6.20% (for 2020, \$137,700 wage base, and rate of 6.20%). The wage base for the 1.45% Medicare tax was applied to total taxable wages.
Federal Unemployment Insurance (FUTA)	(35,965)	Tax is based on the first \$7,000 of wages paid to an employee at a rate of 6.0%. A credit is allowed for state unemployment taxes paid for the first 5.4%, thus making the effective federal rate .8%. Taxes are accrued monthly based on taxable wages paid.
Pennsylvania Corporate Net Income Tax	(3,863,352)	Tax is based on the taxable net income as defined by the Federal Income Tax Code before the deduction for Pennsylvania State Income Taxes. To this taxable income, adjustments are made as provided by the Commonwealth of Pennsylvania Tax Code. The tax rate is 9.99% of taxable income. The monthly accrual is based on the taxable income or loss achieved from that month's operations.
Pennsylvania PURTA (Public Utility Realty Tax Act), local property tax and WV stored gas property tax	(522,181)	PURTA is based on the market value of public utility land, buildings, and other structures. One-twelfth (1/12) of the total amount of estimated annual PURTA plus local property tax is amortized to the property tax expense. WV stored gas property tax is based on the assessed value per the property tax return. One-twelfth (1/12) of the total amount of estimated WV stored gas property tax is expensed per month.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCRUED TAXES AND BASIS FOR ACCRUALS  
AS OF NOVEMBER 30, 2021

<u>Taxes Accrued Balance</u>	<u>Amount</u>	<u>Basis for Accrued Tax</u>
	\$	
Federal Corporate Net Income Tax Prior Years' Adjustment Non-Current	-	Federal tax accrual for prior year returns due to adjustments to the return as filed. Amounts are settled with IRS during federal income tax audits.
Pennsylvania Corporate Net Income Tax Prior Years' Adjustment Non-Current	-	State tax accrual for prior year returns due to adjustments to the return as filed. Amounts are settled with the state after the federal return is settled.
Pennsylvania Unemployment Compensation Tax (SUTA)	(148,332)	Tax is based on the first \$10,000 of wages paid to an employee in a calendar year. Taxes are accrued at various rates depending upon experience. The monthly accrual is based on payroll data for the period.
Pennsylvania Sales and Use tax	(27,656)	Tax is based on the value of a product or service sold at retail for users as defined by the State. The current tax rate is 6% of the sales price. Monthly accrual is based on the analysis of the Company's actual purchases. Quarterly accrual for current sales tax audit.
License and Franchise and Other Local Taxes	-	The Company pays miscellaneous local taxes such as franchise and license fees as assessed by local governments. The accrual is made for these taxes when the taxes are paid.
<b>TOTAL ACCRUED TAXES</b>	<u><u>(24,937,141)</u></u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 MONTHLY TAX ACCRUALS  
 TWELVE MONTHS ENDED NOVEMBER 30, 2021

Line No.	Month	Federal Taxes				Pennsylvania State and Other Taxes							
		Income Tax		Social Security FICA (3) \$	Unemployment FUTA (4) \$	Corporate Net Income		Property (7) \$	Capital Stock Tax (8) \$	Unemployment SUTA (9) \$	Sales and Use (10) \$	License & Franchise (11) \$	All Other (12) \$
		Current (1) \$	Prior Years (2) \$			Current (5) \$	Prior Years (6) \$						
1	December-2020	(7,627,383)	-	(102,523)	(128)	(2,211,747)	-	(41,940)	-	(541)	27,347	-	0
2	January	(6,702,384)	-	(356,319)	(28,061)	(2,110,541)	-	(289,865)	-	(95,200)	0	-	-
3	February	(5,844,427)	-	(470,566)	(4,444)	(1,831,725)	-	(19,038)	-	(128,996)	-	-	-
4	March	(5,903,368)	-	(1,580,203)	(309)	(1,872,893)	-	(19,038)	-	88,385	(14,740)	-	-
5	April	(332,859)	-	(372,130)	(539)	(47,935)	-	(19,038)	-	(2,009)	-	-	-
6	May	1,755,613	-	(341,192)	(440)	630,768	-	(19,038)	-	(2,003)	-	-	-
7	June	3,116,898	-	(375,680)	(82)	1,073,154	-	(19,038)	-	(585)	(20,055)	-	-
8	July	3,100,358	-	(345,736)	(88)	1,067,779	-	(19,038)	-	(436)	-	-	-
9	August	3,379,623	-	(356,947)	(322)	1,158,532	-	(19,038)	-	(1,022)	-	-	-
10	September	2,514,182	-	(431,454)	(486)	877,286	-	(19,038)	-	(1,745)	(20,208)	-	-
11	October	970,795	-	(381,985)	(458)	375,721	-	(19,038)	-	(1,877)	-	-	-
12	November-2021	<u>(3,265,288)</u>	-	<u>(386,680)</u>	<u>(608)</u>	<u>(971,751)</u>	-	<u>(19,038)</u>	-	<u>(2,302)</u>	-	-	-
13	TOTAL	<u>(14,838,240)</u>	<u>0</u>	<u>(5,501,415)</u>	<u>(35,965)</u>	<u>(3,863,352)</u>	<u>0</u>	<u>(522,181)</u>	<u>0</u>	<u>(148,332)</u>	<u>(27,656)</u>	<u>0</u>	<u>0</u>

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:

- a. The amount of Federal Income Taxes paid during the test year was \$0.
- b. Federal Income Tax expense for the normalization of the excess of accelerated tax depreciation over book depreciation is \$3,002,449. See Exhibit No. 7, Page 7.
- c. None.
- d. For the twelve months ended November 30, 2021 the amount of the credit to federal income taxes due to the yearly amortization debit to the reserve for the Job Development Credit (JDC) is \$259,544. (Note: This amortization includes portions of JDC accrued at 4%, 10%, and 8%) on Exhibit No. 7, Page 11.
- e. None.



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 ENDED NOVEMBER 30, 2021

Accounting entries per Books for:

a. Accelerated Depreciation Deferred

Cr. 28205000 Deferred Federal Income Tax	\$3,002,449
Dr. 41011000 Accumulated Deferred Income Taxes	\$3,002,449

b. Amortization of Job Development Credits

Dr. 25500000 Deferred Investment Tax Credit	\$ 259,544
Cr. 41141000 Deferred Federal Income Tax	\$ 259,544

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. 7, Pages 19 and 20	Calculation of Income Taxes
Exhibit No. 7, Pages 13 and 14	Reconciliation of Taxable Net Income Per Books and Pro Forma
Exhibit No. 7, Page 29 (question 67a)	Income Taxes Paid

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, then additional separate worksheets must be provided in addition to those for total company.]

Response: See Exhibit No. 2, Page 3 and Exhibit No. 7, Pages 19 and 20, for the income tax results of the various annualization and adjustments made to the historic test year twelve months ended November 30, 2021.

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. 7, Pages 13, 14, 19 and 20, for explanation of the adjustments to the twelve months ended November 30, 2021.

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.

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

Response:

- a. For Earnings and Profits purposes under Section 1552, the company has not made an election. Under the law, if no election is made the tax liability shall be apportioned among the members of the group in accordance with the ratio which that portion of the consolidated taxable income attributable to each member of the group having taxable income bears to the consolidated taxable income. The company would only use this allocation for earnings and profits purposes.
- b. The amended and restated intercompany income tax allocation agreement approved by state regulatory commissions dictate the terms of the allocation of tax liability which is in effect beginning with the Historic Test Year. Under the agreement each company is allocated tax based on a standalone return tax liability. Attached is the companies' tax sharing agreement (Exhibit No. 7, pages 34 - 46) which was revised effective March 27, 2020, as approved by the Commission in Docket No. G-2020-3019409. In 2016, Act 40 was passed which eliminated the consolidated tax savings adjustment. Please see schedule for the participating members updated for requirements under Section 1301.1 in Exhibit No. 7, Pages 2 – 4.
- c. In 2016, Act 40 was passed which eliminated the consolidated tax savings adjustment. Please see schedule for the participating members updated for requirements under Section 1301.1 in Exhibit No. 7, Pages 2 – 4 discussed in b, above.
- d. The income tax return(s) for 2018, 2019 and 2020 were provided with response to SDR-GASRR-055.

March 27, 2020

**NISOURCE INC., AND SUBSIDIARY COMPANIES**

**AMENDED AND RESTATED**

**INTERCOMPANY INCOME TAX ALLOCATION AGREEMENT**

WHEREAS, NiSource Inc., a corporation organized under the laws of the State of Delaware (“NiSource”) and a holding company under the Public Utility Holding Company Act of 2005 (“Act”), together with its subsidiary companies, direct and indirect, listed as parties hereto in Exhibit A, comprise the members of the NiSource consolidated group which will join annually in the filing of a consolidated U.S. federal income tax return, and it is now the intention of NiSource and its subsidiaries, direct and indirect, to enter into an agreement for the allocation of current U.S. federal income taxes; and

WHEREAS, certain members of the Consolidated Group (as defined below) will join annually in the filing of certain consolidated state income tax returns (to the extent permitted or required under applicable state income tax laws), and it is now the intention of the Consolidated Group to enter into an agreement for the allocation of current state income taxes; and

WHEREAS, the members of the Consolidated Group as of September 30, 2002 entered into that Intercompany Income Tax Allocation Agreement dated September 30, 2002, for the allocation of U.S. federal income taxes (the “2002 Agreement”); and

WHEREAS, NiSource entered into that Separation and Distribution Agreement with Columbia Pipeline Group, Inc., dated as of June 30, 2015; and

WHEREAS, the members of the Consolidated Group as of April 7, 2016 entered into that Amended and Restated Intercompany Income Tax Allocation Agreement dated April 7, 2016, for the allocation of U.S. federal income taxes and the members of the Consolidated Group as of August 17, 2016 ratified the First Amendment to Amended and Restated Intercompany Income Tax Allocation Agreement dated August 17, 2016 (together the “2016 Agreement”); and

WHEREAS, the Parties desire to amend and restate the 2016 Agreement as set forth herein in order to amend certain provisions therein, including, but not limited to, adopting certain

obligations with respect to the allocation of income taxes among the Members; and

NOW THEREFORE, each member of the Consolidated Group does hereby covenant and agree with one another that the current consolidated income tax liabilities of the Consolidated Group shall be allocated as follows:

## ARTICLE I.

### **Definitions and Interpretation**

Section 1.1 Definitions. For all purposes of this Agreement, except as otherwise expressly provided, the following terms shall have the following respective meanings:

“Code” means the Internal Revenue Code of 1986, as amended.

“Consolidated Group” means NiSource and all of its subsidiaries which, from time to time, may be included in any (i) U.S. federal income tax return filed by NiSource in accordance with Sections 1501 and 1502 of the Code or (ii) Other Return.

“Consolidated Return” means, with reference to any Taxable Period, any consolidated U.S. federal income tax return or Other Return filed by NiSource whether before or after the date hereof, which includes one or more Members of the Consolidated Group in a consolidated, combined, composite or unitary group of which NiSource is a common parent.

“Consolidated Return Year” means any Taxable Period for which NiSource files a Consolidated Return or Other Return that includes one or more Members of the Consolidated Group in a consolidated, combined, composite or unitary group of which NiSource is a common parent.

“Consolidated Tax Liability” means, with reference to any Taxable Period, the consolidated, combined, composite or unitary U.S. federal income tax liability or liability relating to Other Taxes, as the case may be (including any interest, additions to tax and penalties), of the Consolidated Group for such Taxable Period.

“Designated Official” means the Vice President, Corporate Tax of NiSource Corporate Services Company or such other official assigned the responsibilities of Vice President, Corporate Tax of NiSource Corporate Services Company.

“Includible Corporation” has the meaning attributed to that term in Section 1504(b) of the Code.

“Member” means, for any Taxable Period, any entity that is treated as a corporation for federal tax purposes (or any predecessor or successor in interest to such corporation under Section 381 of the Code which was or is, as the case may be, an Includible Corporation) which at any time during such Taxable Period is an Includible Corporation that is included in the

Consolidated Group, including NiSource. Provided, however, that Northern Indiana Public Service Company LLC will also be treated as a Member for purposes of this agreement.

“Other Return” means any consolidated, combined, composite or unitary tax return of Other Taxes filed by NiSource or another Member of the Consolidated Group, whether before or after the date hereof, which includes the operations, income or assets of one or more Members of the Consolidated Group.

“Other Taxes” means any taxes (including any interest and penalties) payable by NiSource or another Member of the Consolidated Group to any taxing authority of any state, municipal or other political subdivision, including all agencies and instrumentalities of such taxing authority, other than those taxes subject to Section 2.1.

“Person” means any individual, partnership, firm, corporation, limited liability company, joint stock company, unincorporated association, joint venture, trust or other entity or enterprise, or any government or political subdivision or agency, department or instrumentality thereof.

“Regulations” means the Treasury Regulations promulgated under the Code.

“Standalone” means, with reference to any Member’s tax items or attributes, such tax items or attributes shall be taken into consideration as though such Member were not a Member of the Consolidated Group.

“Standalone Return Tax Liability” means, in the case of each Member of the Consolidated Group for any Taxable Period of the Consolidated Group, the U.S. federal income tax liability of such Member for such Taxable Period computed on a Standalone basis as though such Member were not a Member of the Consolidated Group, except that in making such computation for any such Taxable Period, such liability shall be determined: (1) to the extent the corporate alternative minimum tax is applicable in a Taxable Period, then on the assumption that the "exemption amount" previously specified in Section 55(d)(2) of the Code which is applicable to such Member for such Taxable Period is zero, and (2) on the further assumption that any tax credit or tax deduction will only be taken into account to the extent allowed on a consolidated basis.

“Taxable Period” shall mean any (i) period of 12 consecutive months or (ii) period of less than 12 consecutive months, for which a Consolidated Return is or will be filed by the Consolidated Group.

Section 1.2 Reference, Etc. The words “*hereof*”, “*herein*” and “*hereafter*” and words of similar import when used in this Agreement shall refer to this Agreement as a whole and not to any particular provision of this Agreement. All terms defined herein in the singular shall have the same meanings in the plural and *vice versa*. All References herein to any Person includes such Person’s successors and assigns. All references herein to Articles and Sections shall, unless the context requires a different construction, be deemed to be references to the Articles and Sections of this Agreement. In this Agreement, unless a clear contrary intention appears the word “*including*” (and with correlative meaning “*include*”) means “including but not limited to”.

## ARTICLE II.

### **Preparation and Filing of Tax Returns; Allocation of Taxes**

#### Section 2.1 Federal Returns.

(a) A Consolidated Return shall be prepared and filed by NiSource for each Taxable Period in respect of which this Agreement is in effect and for which the Consolidated Group is required or permitted to file a consolidated U.S. federal income tax return. NiSource and all its Members shall execute and file such consents, elections and other documents that may be required or appropriate for the proper filing of such returns.

(b) The U.S. federal Consolidated Tax Liability of the Consolidated Group for each Taxable Period of the Consolidated Group shall be borne by the Members in an amount equal to each Member's Standalone Return Tax Liability. If any Member's Standalone Return Tax Liability does not result in a positive tax liability, the amount of such Standalone Return Tax Liability will be treated as zero. The general effect of the foregoing is that each Member will pay its Standalone Return Tax Liability.

(c) The amounts determined for each Member under Section 2.1(b) shall be used in determining the amounts to be paid (as provided in Sections 3.2(a) and 3.4 of this Agreement) by each Member to NiSource with respect to each Member's share of the Consolidated Group's U.S. federal Consolidated Tax Liability.

(d) In the case of any Member whose Standalone Return Tax Liability for such Taxable Period is greater than zero, such Member shall make a payment of its Standalone Return Tax Liability for such Taxable Period to NiSource, pursuant to Section 3.2(a) hereof.

(e) To the extent the Consolidated Group is subject to a limitation on interest deductions under Section 163(j) and corresponding regulations, the tax liability associated with the Consolidated Group's section 163(j) limitation will be allocated among the Members consistent with the principles of Section 2.1(b), and payments associated with such liability shall be required under the principles of Sections 2.1(c) and (d). Similar allocation and payment principles shall be applied to any interest deduction carryforwards that are permitted under Section 163(j) and corresponding regulations.

(f) For purposes of calculating a Member's Standalone net operating loss ("NOL") for any Taxable Period under this Agreement, such NOL shall be determined by taking such Member's NOL determined on a Standalone basis as of the beginning of the Taxable Period (determined by computing NOLs by reference to only such Member's items of income, gain, deduction and loss). To the extent any NOL of the Consolidated Group may be carried back or carried forward, a Member shall be allocated for use by such Member the percentage of such carryback or carryforward, as the case may be, in the amount calculated by dividing such Member's Standalone NOL by the NOL of the Consolidated Group as of the beginning of the Taxable Period. Notwithstanding the language in Section 4.2 herein, each Member's Standalone



NOL as of the relevant effective date of this Agreement shall be equal to the amount allocated to such Member under the 2002 Agreement or 2016 Agreement, as applicable, immediately prior to the time such prior Agreement was superseded.

(g) To the extent of a tax refund, NOL carryback or other adjustment that subsequently reduces a Member's tax liability as calculated under Section 2.1(b), NiSource shall credit such amount to future payments due from the affected Member. To the extent of audits and other upward adjustments in a Member's tax liability as calculated under Section 2.1(b), such Member is required to make a corresponding payment (as provided in Section 3.4 of this Agreement) to NiSource taking into account such adjustments. Any tax carryforward shall be carried forward for use by the respective Member in calculating its Standalone Return Tax Liability in the subsequent year, and no payment shall be made to NiSource by such Member until such carryforward is fully utilized.

## Section 2.2 Other Taxes.

(a) Wherever appropriate, Other Taxes shall be shared among the applicable Members of the Consolidated Group in a manner that is consistent with the method set forth in Section 2.1 hereof, and amounts due to NiSource, with respect to Other Taxes, shall be determined in a manner consistent with Section 2.1. NiSource will prepare and file (or cause to be prepared and filed) all returns of Other Taxes which are required to be filed with respect to the operations of NiSource, the Consolidated Group and its Members (as Members of the Consolidated Group). In the event any taxing authority permits, but does not require, that a consolidated, combined, composite or unitary return be filed for Other Taxes, which return includes both NiSource and a Member, NiSource may elect to file such return and shall have the right to require any Member to be included in such return. NiSource will notify each of its Members included in each Other Return.

(b) Each Member of the Consolidated Group that is included on a return other than pursuant to an Other Return with any other Member of the Consolidated Group shall be solely responsible and obligated to pay the tax liability with respect to such return from its own funds. Such returns shall be prepared and filed by NiSource or the Member included on such Other Return, as determined by NiSource.

(c) If any Member of the Consolidated Group is required to file a consolidated, combined, composite or unitary return for Other Taxes with another Member of the Consolidated Group, but not with NiSource, then NiSource shall be required to prepare and file such tax returns and shall apportion among and, collect and remit from, the applicable Members such Other Taxes in a manner consistent with Section 2.1. If the right to file a consolidated, combined, composite, or unitary return for such Other Taxes is optional, then NiSource shall

decide which of the Members should, to the extent permitted by law, join in filing each such return.

Section 2.3 Member Tax Information. The Members of the Consolidated Group shall submit or make available the tax information requested by the Designated Official of NiSource in the manner and by the date requested, in order to enable the Designated Official to fulfill its rights and obligations pursuant to Article 2 hereof.

### ARTICLE III.

#### **Responsibility for Tax; Intercompany Payments**

Section 3.1 Responsibility. NiSource will be solely responsible for, and will indemnify and hold each Member of the Consolidated Group harmless, to the extent such Member has complied with its rights and obligations hereunder (including its payment obligations under this Article III), with respect to the payment of: (a) the Consolidated Tax Liability for each Taxable Period for which, as determined under Section 2.1 hereof, NiSource did file, elected to file or was required to file a Consolidated Return for U.S. federal income taxes; and (b) any and all Other Taxes for each Taxable Period for which, as determined under Section 2.2 hereof, NiSource did file, elected to file or was required to file any Other Return. No Member shall at any time be required pursuant to this Agreement to remit, as part of any payment that such Member makes pursuant to this Agreement, any amount of penalty or interest that the Consolidated Group may incur for any Taxable Period by reason of NiSource's failure to properly calculate or timely pay any Consolidated Tax Liability of the Consolidated Group for such Taxable Period or to file timely the Consolidated Group's Consolidated Return for any such Taxable Period.

Section 3.2 Federal Tax Payments. (a) With respect to each Consolidated Return Year, the Designated Official of NiSource shall estimate each Member's share of quarterly estimated U.S. federal tax payments to be made for each Consolidated Return Year. In making this determination, NiSource shall elect a reasonable method for determining estimated tax and each Member shall follow that method. At the direction of the Designated Official, such Members will pay to NiSource such estimates not later than the 15<sup>th</sup> day of the 4<sup>th</sup>, 6<sup>th</sup>, 9<sup>th</sup>, and 12<sup>th</sup> months of such Consolidated Return Year, or at such intervals as directed by the Designated Official. The difference between (1) a Member's estimated tax payments used for computation of the quarterly estimated payments and (2) such Member's actual tax liability for any Consolidated Return Year as determined under Section 2.1 hereof, shall be paid to NiSource within sixty (60) days after the filing of the U.S. federal Consolidated Return, or applied as a credit against such Member's next estimated tax payment due under this Section 3.2(a), as the case may be.

(b) NiSource shall have sole authority, to the exclusion of all other Members of the Consolidated Group, to agree to any adjustment proposed by the Internal Revenue Service

or any other taxing authority with respect to any U.S. federal Consolidated Return, including interest or penalties, attributable to any Member of the Consolidated Group during any Consolidated Return Year in which such Member was a Member of the Consolidated Group notwithstanding that such adjustment may increase the amounts payable by Members of the Consolidated Group under this Agreement. In the event of any adjustment to the U.S. federal Consolidated Tax Liability attributable to any Member of the Consolidated Group by reason of an amended return, claim for refund or audit by the Internal Revenue Service or any other taxing authority, the liability of all other Members of the Consolidated Group hereunder shall be redetermined to give effect to such adjustment as if such adjustment had been made as a part of the original computation of such liability, and payment by a Member to NiSource (or credit against such Member's next estimated tax payment due under Section 3.2(a), as the case may be) shall be promptly made (or applied as a credit, as the case may be) after any payments are made to the Internal Revenue Service or any other taxing authority, refund is received or final determination of the matter is made in the case of contested proceedings. In such event, any payments between the parties shall bear interest at the then prevailing rate or rates on deficiencies assessed by the Internal Revenue Service or any other relevant taxing authority, during the period from the due date of such Consolidated Return (determined without regard to extensions of time for the filing thereof) for the Consolidated Return Year to which the adjustments were made to the date of payment.

Section 3.3 Other Tax Payments. Wherever appropriate, payments by a Member with respect to Other Taxes and required estimates thereof shall be calculated and made by such Member in a manner consistent with the method set forth in Section 3.2. The principles set forth in Section 3.2 governing the determination and adjustment of payments as well as the method of payment by such Member with respect to U.S. federal income taxes shall be equally applicable in determining and adjusting the amount of and due date of payments to be made by such Member with respect to Other Taxes and estimates thereof. Wherever appropriate, each Member shall pay, directly to the appropriate taxing authority, all taxes for which such Member is liable and for which no other Member has joint and several liability.

Section 3.4 Payment Mechanics. (a) Any payments to be made by a Member of the Consolidated Group pursuant to this Agreement shall be made by such Member to NiSource by either promptly crediting as an offset against amounts owed to such Member by NiSource or to the extent no amounts are owed to such Member by NiSource, by cash payments to NiSource.

(b) Tax payments by NiSource with respect to any Consolidated Tax Liability shall be paid by NiSource and shall be debited to the Member of the Consolidated Group for their respective shares of such Consolidated Tax Liability as determined pursuant to Articles II and III hereof. Tax refunds received by NiSource with respect to any Consolidated Tax Liability shall be credited by NiSource against the future tax liability of the Member entitled to such tax refund, as determined pursuant to Article II.

(c) NiSource shall be responsible for maintaining the books and records reflecting the intercompany accounts reflecting the amounts owned, collected and paid with respect to taxes pursuant to this Agreement.

(d) NiSource may delegate to other Members of the Consolidated Group responsibilities for the collection and disbursement of funds as required under this Agreement as well as responsibilities for maintaining books and records as required under this Agreement.

**Section 3.5 Departing Members.** In the event that any Member of the Consolidated Group at any time leaves the Consolidated Group and, under any applicable statutory provision or regulation, NiSource shall, to the extent required or permitted by applicable statutory provision or regulation, file the appropriate tax returns with respect to such departing Member or the Consolidated Group, as the case may be, and shall calculate the applicable Consolidated Tax Liability of the Members included in such return in the manner as set forth in this Agreement, in each case as reasonably determined by NiSource. If, under applicable statutory provision or regulation, such departing Member is deemed to take with it all or a portion of any of the tax attributes of the Consolidated Group (including but not limited to NOLs, alternative minimum tax credit carry forwards under Section 53, and other applicable credit carry forwards), then the departing Member shall make a payment to NiSource if such tax attributes of the departing Member differ from the attributes previously allocated to such Member under this Agreement. Such settlement shall consist of payment (1) on a dollar for dollar basis for all differences in credits, and, (2) in the case of NOL differences (or other differences related to other deductions), in a dollar amount computed by reference to the amount of NOL (or other deduction) multiplied by the applicable tax rate relating to such NOL (or other deduction). The settlement payment shall be paid to NiSource within sixty days after the Member leaves the Consolidated Group. The settlement amounts shall be allocated among the remaining Members of the Consolidated Group in proportion to the relative attributes possessed by each Member.

**Section 3.6 Administration.** The provisions of this Agreement shall be administered by the Designated Official of NiSource. The interpretations of this Agreement by the Designated Official of NiSource shall be conclusive.

**Section 3.7 Refunds.** For the avoidance of doubt, NiSource will be entitled to receive any and all federal income tax refunds and will be the owner thereof and not the Members that may have generated losses or other tax attributes giving rise to the refund. NiSource will then treat refunds received according to Article II and Sections 3.2, 3.3, and 3.4(b) of this Agreement.

## **ARTICLE IV.**

### **Miscellaneous Provisions**

Section 4.1 Effect. The provisions hereof shall fix the rights and obligations of the parties as to the matters covered hereby whether or not such are followed for U.S. federal income tax or other purposes by the Consolidated Group, including the computation of earnings and profits for U.S. federal income tax purposes.

Section 4.2 Effective Date. This Agreement shall be effective with respect to all Taxable Periods ending on or after July 1, 2020 for the portion of such Taxable Period beginning on such date, in which any subsidiary of NiSource is a Member of the Consolidated Group for any portion of such Taxable Period, and thereafter the 2002 Agreement and 2016 Agreement shall be deemed to have been superseded and replaced in their entirety by this Agreement. It is the intent of the parties hereto that any payments previously made or received by the Members under the 2002 Agreement or 2016 Agreement shall not be taken into account under this Agreement including for purposes of determining each Member's obligations under this Agreement, and that the rights and obligations of the parties under the 2002 Agreement and 2016 Agreement shall survive only with respect to Taxable Periods or portions thereof ending prior to July 1, 2020, except as otherwise noted in this Agreement. In the event that a party to this Agreement ceases to be a Member of the Consolidated Group, the rights and obligations of such party and each other party to this Agreement shall survive, but only with respect to Taxable Periods including or ending before the date such party ceases to be a Member of the Consolidated Group.

Section 4.3 State Public Utility Commission Requirements. Section 4.3 State Public Utility Commission Requirements. This Agreement shall only be effective once filed with the Massachusetts Department of Public Utilities and the Indiana Utility Regulatory Commission under Indiana Code 8-1-2-49(2) and Indiana Utility Regulatory Commission General Administrative Order 2016-5, and approved by the Virginia State Corporation Commission under Virginia Code Sections 56-76, et seq., and approved by the Pennsylvania Public Utility Commission under 66 Pennsylvania Consolidated Statutes § 2102. Pursuant to Indiana Utility Regulatory Commission General Administrative Order 2016-5, this agreement shall terminate 5 years from the effective date in Section 4.2.

Section 4.4 Notices. Any and all notices, requests or other communications hereunder shall be given in writing (a) if to NiSource to Attention: Vice President, Tax, Facsimile Number 614-460-8415 and (b) if to any other person, at such other address as shall be furnished by such person by like notice to the other parties.

Section 4.5 Expenses. Each party hereto shall pay its own expenses incident to this Agreement and the transactions contemplated hereby, including all legal and accounting fees and disbursements.

Section 4.6 Benefit and Burden. This Agreement shall inure to the benefit of, and shall be binding upon, the parties hereto and their respective successors.

Section 4.7 Amendments and Waiver. No amendment, modification, change or cancellation of this Agreement shall be valid unless the same is in writing and signed by the parties hereto. No waiver of any provision of this Agreement shall be valid unless in writing and signed by the person against whom that waiver is sought to be enforced. The failure of any party at any time to insist upon strict performance of any condition, promise, agreement or understanding set forth herein shall not be construed as a waiver or relinquishment of the right to insist upon strict performance of the same or any other condition, promise, agreement or understanding at the future time.

Section 4.8 Assignments. Neither this Agreement nor any right, interest or obligation hereunder may be assigned by any party hereto and any attempt to do so shall be null and void.

Section 4.9 Tax Reporting. Notwithstanding the terms of this Agreement, earnings and profits of the Consolidated Group shall be allocated to the Members pursuant to the methods under Sections 1.1552-1(a)(2) and 1.1502-33(d)(3) of the Treasury Regulations, and stock basis shall be determined pursuant to Section 1.1502-32 of the Treasury Regulations.

Section 4.10 Severability. The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions hereof, and this Agreement shall be construed in all respects as if such invalid or unenforceable provision were omitted.

Section 4.11 Entire Agreement. **THIS AGREEMENT SETS FORTH ALL OF THE PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES AND REPRESENTATIONS AMONG THE PARTIES WITH RESPECT TO THE TRANSACTIONS CONTEMPLATED HEREBY, AND SUPERSEDES ALL PRIOR AGREEMENTS, ARRANGEMENTS AND UNDERSTANDINGS BETWEEN THE PARTIES HERETO, WHETHER WRITTEN, ORAL OR OTHERWISE, THERE ARE NO PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES OR REPRESENTATIONS, ORAL OR WRITTEN, EXPRESS OR IMPLIED, AMONG THE PARTIES EXCEPT AS SET FORTH HEREIN.**

Section 4.12 Applicable Law. **THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF INDIANA.**

Section 4.13 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall constitute an original and together which shall constitute one instrument. The parties hereto specifically recognize that from time to time other corporations may become Members of the Consolidated Group and thereby agree that such new Members may become Members to this Agreement by executing a copy of this Agreement and it will be effective as if all the Members had re-signed.

Section 4.14 Attorneys' Fees. If any Member or former member hereto commences an action against another party to enforce any of the terms, covenants, conditions or provisions of this Agreement, or because of a default by a party under this Agreement, the prevailing party in any such action shall be entitled to recover its costs, expenses and losses, including attorneys' fees, incurred in connection with the prosecution or defense of such action from the losing party.

Section 4.15 No Third Party Rights. Nothing in this Agreement shall be deemed to create any right in any creditor or other person or entity not a party hereto and this Agreement shall not be construed in any respect to be a contract in whole or in part of the benefit of any third party.

Section 4.16 Further Documents. The parties agree to execute any and all documents, and to perform any and all other acts, reasonably necessary to accomplish the purposes of this Agreement.

Section 4.17 Headings and Captions. The headings and captions contained in this Agreement are inserted and included solely for convenience and shall not be considered or given any effect in construing the provisions hereof if any question of intent should arise.

EXECUTED as of the date and year first above written.

By: Donald E. Brown  
Printed Name: Donald E. Brown  
Title: Executive Vice President  
NiSource Inc.

By: Sandra Brummitt  
Printed Name: Sandra Brummitt  
Title: Vice President and Chief Tax Officer  
[List of companies attached as Exhibit A to  
Agreement]

By: Joseph W. Mulpas  
Printed Name: Joseph W. Mulpas  
Title: Vice President and Chief Accounting Officer  
NiSource Insurance Corporation, Inc.



Exhibit A

NiSource Inc. - Subsidiaries

As of March 27, 2020

1. NiSource Gas Distribution Group, Inc.
2. NiSource Corporate Group, LLC
3. Northern Indiana Public Service Company LLC
4. NIPSCO Accounts Receivable Corporation
5. NiSource Corporate Services Company
6. NiSource Energy Technologies, Inc.
7. Columbia Gas of Ohio, Inc.
8. Columbia Gas of Ohio Receivables Corporation
9. Bay State Gas Company dba Columbia Gas of Massachusetts
10. Columbia Gas of Kentucky, Inc.
11. Central Kentucky Transmission Company
12. Columbia Gas of Maryland, Inc.
13. Columbia Gas of Pennsylvania. Inc.
14. Columbia Gas of Pennsylvania Receivables Corporation
15. Columbia Gas of Virginia, Inc.
16. NiSource Development Company, Inc.
17. Lake Erie Land Company
18. NiSource Retail Services, Inc.
19. EnergyUSA-TPC Corp.
20. NiSource Insurance Corporation, Inc.
21. NiSource Strategic Sourcing Inc.

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 response to 53.53 I.A.2 at Exhibit No. 8, Page 2.

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, 2021 per books, pro forma at present rates and pro forma at proposed rates is found at Exhibit No. 2, Schedule No. 3, Page 3.

See the attached Exhibit No. 8, Page 3, for Columbia's adjusted rate base at November 30, 2021, and Exhibit No. 8, Page 4, for Columbia's rate base using a fully projected future test year ending December 31, 2022 from the last base rate case R-2021-3024296, which was a negotiated settlement.

Columbia Gas of Pennsylvania, Inc.  
Statement of Rate Base at Present Rates  
November 30, 2021

Line No.	Acct. No.	Description	Per Books (1) \$	Adjustments (2) \$	Pro Forma (3) \$	Reference (4)
1		<b>Property Plant and Equipment</b>				
2	101	Gas Plant in Service - excluding leases	3,112,715,080	0	3,112,715,080	Exh 8, Schedule 1
3	106	Completed Construction Not Classified	139,853,589	0	139,853,589	Exh 8, Schedule 1
4	101	Gas Plant in Service - Leases	31,101,165	(31,101,165)	0	
5	107	Construction Work in Progress	103,631,256	(103,631,256)	0	Exh 8, Schedule 2
6	117/191	Gas Stored Underground - Non-Current	3,794,693	0	3,794,693	
7	108-111	Depreciation Reserve	(586,090,378)	3,777,642	(582,312,736)	Exh 8, Schedule 3
8	117	Accum. Provision Gas Lost - Underground Storage	(163,467)	0	(163,467)	Exh 1, Schedule 1
9		Net Plant in Service	<u>2,804,841,939</u>	<u>(130,954,780)</u>	<u>2,673,887,159</u>	
10		<b>Working Capital</b>				
11	154-163-186	Materials and Supplies	1,315,943	(79,204)	1,236,739	Exh 8, Schedule 5
12	165	Prepayments	6,667,675	(2,735,105)	3,932,570	Exh 8, Schedule 6
13	164	Gas Storage Underground	72,970,484	(32,532,795)	40,437,689	Exh 8, Schedule 7
14		Cash Allowance	0	0	0	Exh 8, Schedule 4
15		Total Working Capital	<u>80,954,101</u>	<u>(35,347,103)</u>	<u>45,606,998</u>	
16		<b>Deferred Income Taxes</b>				
17	190	Income Taxes	73,569,252	0	73,569,252	Exh 8, Schedule 8
18	282	Depreciation	(481,410,449)	0	(481,410,449)	Exh 8, Schedule 8
19	283	Other	0	0	0	Exh 8, Schedule 8
20		Total Deferred Income Taxes	<u>(407,841,197)</u>	<u>0</u>	<u>(407,841,197)</u>	
21						
22	235	<b>Customer Deposits</b>	(3,870,887)	383,679	(3,487,208)	Exh 8, Schedule 9
23		<b>Customer Advances for Construction</b>				
24	252/186	Cash Deposits	<u>1,832</u>	<u>0</u>	<u>1,832</u>	Exh 8, Schedule 10
25		<b>Total Rate Base</b>	<u>2,474,085,788</u>	<u>(165,918,204)</u>	<u>2,308,167,584</u>	

Columbia Gas of Pennsylvania, Inc.  
Statement of Rate Base at Present Rates  
Forecasted December 2022 per Case No. R2021-3024296

Line No.	Acct. No.	Description	Amount	1/
			(1)	
			\$	
1		<b>Property Plant and Equipment</b>		
2	101, 106	Gas Plant in Service	3,669,424,653	
3	101	Gas Plant in Service - Leases	0	
4	107	Construction Work in Progress - In Service	0	
5	117/191	Gas Stored Underground - Non-Current	3,794,693	
6	108-111	Depreciation Reserve	(614,186,255)	
7	117	Accum. Provision Gas Lost - Underground Storage	(163,467)	
8		Net Plant in Service	<u>3,058,869,624</u>	
9		<b>Working Capital</b>		
10	154-163-186	Materials and Supplies	1,212,895	
11	165	Prepayments	3,707,519	
12	164/242	Gas Storage Underground	34,854,214	
13		Cash Allowance	0	
14		Total Working Capital	<u>39,774,628</u>	
15		<b>Deferred Income Taxes</b>		
16	190	Income Taxes	70,060,268	
17	282	Depreciation	(492,255,641)	
18	283	Other	0	
19		Total Deferred Income Taxes	<u>(422,195,373)</u>	
20		<b>Customer Deposits</b>		
21	235	13 Month Average	(3,456,339)	
22		<b>Customer Advances for Construction</b>		
23	252	Cash Deposits	<u>19,525</u>	
24		<b>Total Rate Base</b>	<u><u>2,673,012,065</u></u>	

Note:

1/ Rate base for the Fully Projected Future Test Year from the company's last rate case at R-2021-3024296. See Exhibit No. 108, Page 3 of 11, Column 5 of that case. Case was a negotiated settlement.

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 the 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. 8, 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 rate 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 an exhibit indicating the spot trended original cost at test year end by vintage by account and include 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. 41 57 - 41 58).

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 - cumulation 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 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 dates and estimated total amounts to be spent on each project.

Response: CPA is not making a claim for construction work in progress as of November 30, 2021. Please see Exhibit No.8, Schedule No.2.

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: CPA is not making a claim for non-revenue producing construction work in progress for the Historic 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 brief 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: CPA is not making a claim for plant held for future use for the Historic Test Year.

15. If materials and supplies comprise part of cash working capital claim, attach an 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 Historic 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: CPA is not making a claim for fuel stock for the Historic 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.8, Schedule No.8, for deferred taxes, Exhibit No.8, Schedule No.9, for customer deposits, and Exhibit No.8, 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 claims.

Response:

The rate base claim at original cost as of November 30, 2021 is found above under Regulation 53.53 I.A.2 at Exhibit No. 8, 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.8, Schedule No.4, for cash working capital (lead/lag), Exhibit No.8, Schedule No.6, for prepayments working capital, and Exhibit No.8, Schedule No.7, for Gas Stored Underground working capital.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.52 C 3

3. A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

		As of November 30, 2021									
Line No.	Account No.	Description	Gas Plant In Service Account 101-1000 (1)	Contribution In Aid of Construction Account 101-2000 (2)	Contribution In Aid of Affiliated Companies Account 101-3000 (3)	Non-Taxable Relocation Reimbursements Account 101-4000 (4)	Customer Advances for Construction (Deposits) Account 101-4005 (6)	Completed Construction Not Classified Account 106 (7)	Construction Work In Progress Account 107 (8)	1/	Total Gas Plant In Service (9)=(1 thru 8)
			\$	\$	\$	\$	\$	\$	\$		\$
<b>Intangible Plant</b>											
1	301.00	Organization Costs	100,099	0	0	0	0	0	0		100,099
2	302.10	Franchises/Consent, Perpetual	26,216	0	0	0	0	0	0		26,216
3	303.00	Intangible Plant, General	4,809,062	0	0	0	0	0	0		4,809,062
4	303.30	Intangible Plant, Miscellaneous Software	36,260,798	0	0	0	0	0	0		36,260,798
5	303.99	Intangible Plant, Miscellaneous Cloud	5,613,167	0	0	0	0	153,449	0		5,766,616
6		Total Intangible Plant	46,809,343	0	0	0	0	153,449	0		46,962,792
<b>Underground Storage Plant</b>											
7	350.10	Land	23,882	0	0	0	0	0	0		23,882
8	350.20	Rights of Way	1,932	0	0	0	0	0	0		1,932
9	351.20	Compressor Station Structures	3,220,858	0	0	0	0	29,179	0		3,250,037
10	352.01	Wells Construction	738,941	0	0	0	0	387,831	0		1,126,772
11	352.02	Wells Equipment	168,032	0	0	0	0	904,938	0		1,072,970
12	352.10	Storage Leasehold and Rights	139,442	0	0	0	0	0	0		139,442
13	352.12	Other Leases	67,498	0	0	0	0	0	0		67,498
14	353.00	Lines	389,345	0	0	0	0	0	0		389,345
15	354.00	Compressor Station Equipment	948,177	0	0	0	0	0	0		948,177
16	355.00	Measuring & Regulating Equipment	104,477	0	0	0	0	0	0		104,477
17		Total Underground Storage Plant	5,802,585	0	0	0	0	1,321,947	0		7,124,532
<b>Distribution Plant</b>											
18	374.10	Land, City Gate/Main Line Industrial	21,944	0	0	0	0	0	0		21,944
19	374.20	Land, Other Distribution System	3,361,100	0	0	0	0	0	0		3,361,100
20	374.30	Land Rights, City Gate/Main Line	95,361	0	0	0	0	0	0		95,361
21	374.40	Land Rights, City Other Distribution System	3,722,289	(11,729)	0	(106,236)	0	112,671	0		3,716,994
22	374.41	Land Rights, City Other Distribution System, Loc	13	0	0	0	0	0	0		13
23	374.50	Rights of Way	3,257,482	(19,163)	0	(5,147)	0	0	0		3,233,171
24	375.20	Structures, City Gate Measurement & Regulating	7,026	0	0	0	0	0	0		7,026
25	375.31	Structures, General Meas & Reg Local Gas	4,012	0	0	0	0	0	0		4,012
26	375.40	Structures, Regulating	6,053,781	(82,237)	0	(40,624)	0	72,330	0		6,003,251
27	375.60	Structures, Distribution Industrial M&R	86,228	0	0	0	0	0	0		86,228
28	375.70	Structures, Other Distribution System	17,907,440	0	0	0	0	16,305	0		17,923,745
29	375.71	Structures, Other Distribution System, Leased	5,981,680	0	0	0	0	0	0		5,981,680
30	375.80	Structures, Communication	16,515	0	0	0	0	0	0		16,515
31	376.00	Mains	1,990,233,571	(8,654,232)	(8,637)	(3,662,314)	(19,760)	101,670,766	0		2,079,559,395
32	376.08	Mains - CSL Replacements	23,515,481	0	0	0	0	0	0		23,515,481
33	376.30	Mains - Bare Steel	63,368,272	0	0	0	0	0	0		63,368,272
34	376.80	Mains - Cast Iron	169,992	0	0	0	0	0	0		169,992
35	378.10	Measuring & Regulating Equipment General	1,608,065	(162,340)	0	(1,068)	0	0	0		1,444,656
36	378.20	Measuring & Regulating Equipment Regulating	89,875,911	(133,773)	0	(180,688)	0	34,529,812	0		124,091,263
37	378.30	Measuring & Regulating Equipment Local Gas	605,549	(190,096)	0	0	0	3,784	0		419,236
38	379.10	Measuring & Regulating Equipment City Gate	136,417	0	0	0	0	0	0		136,417
39	379.11	Measuring & Regulating Equipment Exchange Gas	9,244	(9,694)	0	0	0	0	0		(450)
40	380.00	Services	688,586,925	(832,898)	0	(17,664)	0	228,053	0		687,964,415

1/ See Exhibit 8, Schedule 2

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.52 C 3

3. A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

			As of November 30, 2021							
Line No.	Account No.	Description	Gas Plant In Service Account 101-1000 (1) \$	Contribution In Aid of Construction Account 101-2000 (2) \$	Contribution In Aid of Construction Affiliated Companies Account 101-3000 (3) \$	Non-Taxable Relocation Reimbursements Account 101-4000 (4) \$	Customer Advances for Construction (Deposits) Account 101-4005 (6) \$	Completed Construction Not Classified Account 106 (7) \$	Construction Work In Progress Account 107 (8) \$	1/ Total Gas Plant In Service (9)=(1 thru 8) \$
1	381.00	Meters	42,384,883	0	0	0	0	4,671	0	42,389,554
2	381.10	Auto Meter Reading Devices	24,658,144	0	0	0	0	(1,029)	0	24,657,115
3	382.00	Meter Installations	42,379,840	(52,412)	0	(547)	0	0	0	42,326,881
4	383.00	House Regulators	15,683,974	(38,809)	0	(368)	0	0	0	15,644,797
5	384.00	House Regulators Installations	3,492,526	(6,880)	0	(858)	0	0	0	3,484,788
6	385.00	Industrial M&R Equipment. Station Equipment	5,702,717	(137,663)	0	(15,248)	0	269,600	0	5,819,406
7	385.10	Industrial M&R Equipment. Large Volume	1,068,891	(26,526)	0	(19,937)	0	0	0	1,022,427
8	387.10	Other Equipment	19,450	0	0	0	0	0	0	19,450
9	387.20	Other Equipment, Odorization	117,248	0	0	0	0	0	0	117,248
10	387.42	Other Equipment, Radio	119,609	0	0	0	0	0	0	119,609
11	387.44	Other Equipment, Other Communications	622,664	0	0	0	0	0	0	622,664
12	387.45	Other Equipment, Telemetering	9,454,286	0	0	0	0	1,405,582	0	10,859,868
13	387.46	Other Equipment, Customer Information Service	259,436	0	0	0	0	0	0	259,436
14	387.50	GPS Pipe Locators	2,201,372	0	0	0	0	0	0	2,201,372
15		Total Distribution Plant	3,046,789,337	(10,358,452)	(8,637)	(4,050,699)	(19,760)	138,312,545	0	3,170,664,334
<b>General Plant</b>										
16	390.10	Structures, Communications	52,901	(3,080)	0	0	0	0	0	49,821
17	391.10	Office Furniture & Equipment, Unspecified	2,109,563	0	0	0	0	0	0	2,109,563
18	391.11	Office Furniture & Equipment, Data handling Equip	91,304	0	0	0	0	0	0	91,304
19	391.12	Office Furniture & Equipment, Information Systems	2,705,700	0	0	0	0	0	0	2,705,700
20	391.20	Office Furniture & Equipment, Air Condition Equip	3,007	0	0	0	0	0	0	3,007
21	392.20	Transportation Equipment, Trailers > \$1,000	14,787	0	0	0	0	0	0	14,787
22	392.21	Transportation Equipment, Trailers \$1,000 or <	10,830	0	0	0	0	0	0	10,830
23	393.00	Stores Equipment	0	0	0	0	0	0	0	0
24	394.10	Tools, Garage & Service Equipment	57,140	0	0	0	0	0	0	57,140
25	394.11	Tools, CNG Equipment, Stationary	2,235,476	0	0	0	0	0	0	2,235,476
26	394.12	Tools, CNG Equipment, Portable	0	0	0	0	0	0	0	0
27	394.20	Tools, Shop Equipment	17,534	0	0	0	0	0	0	17,534
28	394.30	Tools and Other	17,490,635	0	0	0	0	65,647	0	17,556,282
29	394.31	Tools, High Pressure Stopping	10,847	0	0	0	0	0	0	10,847
30	395.00	Laboratory Equipment Gas	266,039	0	0	266,039	0	0	0	266,039
31	396.00	Power Operated Equipment	948,698	0	0	0	0	0	0	948,698
32	397.00	Communication Equipment	0	0	0	0	0	0	0	0
33	397.10	Communication Equipment, Telephone	0	0	0	0	0	0	0	0
34	397.20	Communication Equipment, Radio	0	0	0	0	0	0	0	0
35	397.40	Communication Equipment, Other	0	0	0	0	0	0	0	0
36	397.50	Communication Equipment, Telemetering	787,916	0	0	0	0	0	0	787,916
37	398.00	Miscellaneous Equipment	952,065	0	0	0	0	0	0	952,065
38		Total General Plant	27,754,442	(3,080)	0	0	0	65,647	0	27,817,010
39		<b>Total Gas Plant in Service</b>	<b>3,127,155,707</b>	<b>(10,361,531)</b>	<b>(8,637)</b>	<b>(4,050,699)</b>	<b>(19,760)</b>	<b>139,853,589</b>	<b>0</b>	<b>3,252,568,669</b>

COLUMBIA GAS OF PENNSYLVANIA, INC  
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ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	As of November 30, 2021		
			Construction Work In Progress Account 107 Per Books \$	Construction Work In Progress Account 107 Not In Rate Base \$	Construction Work In Progress Account 107 In Rate Base \$
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	7,650,257	7,650,257	0
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	52,633	52,633	0
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

Line No.	Account No.	Description	As of November 30, 2021		
			Construction Work In Progress Account 107 Per Books \$	Construction Work In Progress Account 107 Not In Rate Base \$	Construction Work In Progress Account 107 In Rate Base \$
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 at November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$
1	Amortizable Plant	(21,054,064)
2	Underground Storage Plant	(4,788,615)
3	Distribution Plant	(541,461,831)
4	General Plant	(14,773,533)
5	Non Depreciable Plant	<u>(234,693)</u>
6	Total (Exhibit 5)	<u>(582,312,736)</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. Explain

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 ENDED  
NOVEMBER 30, 2021

<u>Line</u> <u>No.</u>	<u>Month</u>	<u>Amount</u> \$
1	Nov-20	1,181,787
2	Dec-20	1,214,645
3	Jan-21	1,231,625
4	Feb-21	1,226,834
5	Mar-21	1,231,849
6	Apr-21	1,234,152
7	May-21	1,238,999
8	Jun-21	1,235,039
9	Jul-21	1,238,512
10	Aug-21	1,183,201
11	Sep-21	1,190,666
12	Oct-21	1,354,351
13	Nov-21	<u>1,315,943</u>
14	Total	16,077,602
15	13 Month Average Balance	<u><u>1,236,739</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC  
PREPAYMENTS  
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDED  
NOVEMBER 30, 2021

Accounts							
Line 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-20	(175,699)	3,021,453	1,350,411	1,171,795	94,402	5,462,362
2	Dec-20	13,494	2,598,079	1,103,287	1,004,396	107,542	4,826,797
3	Jan-21	(77,498)	2,199,866	1,162,454	836,997	110,242	4,232,061
4	Feb-21	(188,882)	1,801,652	956,196	669,597	125,457	3,364,021
5	Mar-21	148,140	1,618,490	1,148,441	502,198	169,192	3,586,461
6	Apr-21	52,043	1,194,397	897,905	334,799	215,000	2,694,144
7	May-21	141,189	770,304	647,369	167,399	224,370	1,950,632
8	Jun-21	146,002	520,031	419,731	0	241,136	1,326,901
9	Jul-21	155,377	2,224,622	602,315	0	247,857	3,230,171
10	Aug-21	187,029	3,124,379	1,588,115	0	239,997	5,139,520
11	Sep-21	215,510	2,758,122	1,391,713	0	190,065	4,555,411
12	Oct-21	219,702	2,382,558	1,192,055	1,591,211	29,076	5,414,602
13	Nov-21	<u>177,660</u>	<u>2,777,962</u>	<u>992,398</u>	<u>1,392,309</u>	<u>-</u>	5,340,329
14	Total	1,014,068	26,991,915	13,452,391	7,670,701	1,994,337	51,123,412
15	13 Month Average Balance						<u><u>3,932,570</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC  
GAS STORED UNDERGROUND  
AVERAGE OF TWELVE MONTHLY BALANCES ENDED  
NOVEMBER 30, 2021

Line No.	Month	Injections DTH (A)	ACOG \$ (B)	Injection Activity \$ (C = A * B)	Monthly WACOG \$ (D)	Withdrawals DTH (E)	Withdrawal Activity \$ (F = D * E)	Ending Cumulative Balance \$ (G)	Ending Cumulative Balance DTH (H)	Monthly Average Rate \$ (I = G / H)
1	11/30/2020 Balance							42,207,427	24,800,803	
2	Dec-20	4,458	2.2524	10,041	1.7020	4,515,846	(7,685,970)	34,531,498	20,289,414	1.7019
3	Jan-21	(4,522)	2.3532	(10,641)	1.7018	5,373,919	(9,145,336)	25,376,711	14,910,973	1.7019
4	Feb-21	(2,020)	3.0246	(6,110)	1.7016	5,917,879	(10,069,863)	15,299,548	8,991,074	1.7016
5	Mar-21	201,145	2.4635	495,521	1.7183	2,881,842	(4,951,869)	10,843,199	6,310,377	1.7183
6	Apr-21	2,580,899	2.2361	5,771,148	1.8686	416,671	(778,592)	15,835,755	8,474,604	1.8686
7	May-21	4,308,866	2.4420	10,522,251	2.0619	(1,197)	2,468	26,360,474	12,784,667	2.0619
8	Jun-21	3,550,262	2.5007	8,878,140	2.1573	78	(169)	35,238,445	16,334,851	2.1573
9	Jul-21	4,140,150	3.0261	12,528,508	2.3329	67	(156)	47,766,797	20,474,934	2.3329
10	Aug-21	2,929,373	2.8832	8,445,968	2.4018	67	(160)	56,212,605	23,404,240	2.4018
11	Sep-21	3,223,018	3.6173	11,658,623	2.5489	67	(170)	67,871,058	26,627,191	2.5489
12	Oct-21	1,896,882	4.8868	9,269,683	2.7044	72,121	(195,043)	76,945,697	28,451,953	2.7044
13	Nov-21	244,484	4.8822	1,193,620	2.7230	1,898,213	(5,168,833)	72,970,484	26,798,224	2.7230
				68,746,710.88						
14	Twelve Month Average ((Lns. 3 thru 14)/12)							40,437,689		

COLUMBIA GAS OF PENNSYLVANIA, INC  
DEFERRED INCOME TAXES  
BALANCE ENDED  
NOVEMBER 30, 2021

Line No.	Acct		Pro Forma Balance 11/30/21 (\$)	Reference
1		<u>Account 190 - Deferred Income Taxes</u>		
2	19001000	LIFO Inventory Adj - Federal	6,973,737	
3	19002000	LIFO Inventory Adj - State	3,685,709	
4	19001000	Capitalized Inventory - Fed	1,015,878	
5	19002000	Capitalized Inventory - St	536,904	
6	19005000	Cust. Advances - Fed	576,188	
7	19006000	Cust. Advances - St	304,523	
8	19005000	Federal Net Operating Loss	33,775,318	
9	19005000	Deficient Deferred Taxes 190- NOL, Inventory & Customer Advances	26,700,995	
10		Total Account 190	<u>73,569,252</u>	
11		<u>Account 282 - Deferred Income Taxes-Depreciation</u>		
12	28205000	Excess Accelerated Tax Depreciation - Fed	(481,410,449)	
13		Total Account 282	<u>(481,410,449)</u>	
14		<u>Account 283 - Deferred Income Taxes - Other</u>		
15	28305000	Legal Liability-Lease on G.O. Bldg. - Fed	0	
16	28306000	Legal Liability-Lease on G.O. Bldg. - St	0	
17		Total Account 283	<u>0</u>	
18		Total Accumulated Deferred Taxes	<u>(407,841,197)</u>	Exhibit 7, Pg. 8 & 9

COLUMBIA GAS OF PENNSYLVANIA, INC  
CUSTOMER DEPOSITS  
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDED  
NOVEMBER 30, 2021

<u>Line No.</u>	<u>Month</u>	Acct-23500300 <u>Other Deposits</u> (1) \$	Acct-23500000 <u>Security Deposits</u> (2) \$	Total Account <u>235</u> (3) \$
1	Nov-20	(140,000)	(3,360,935)	(3,500,935)
2	Dec-20	(140,000)	(3,339,442)	(3,479,442)
3	Jan-21	(140,000)	(3,310,725)	(3,450,725)
4	Feb-21	(140,000)	(3,276,009)	(3,416,009)
5	Mar-21	(140,000)	(3,248,265)	(3,388,265)
6	Apr-21	(140,000)	(3,253,165)	(3,393,165)
7	May-21	(140,000)	(3,205,375)	(3,345,375)
8	Jun-21	(140,000)	(3,223,912)	(3,363,912)
9	Jul-21	(140,000)	(3,256,638)	(3,396,638)
10	Aug-21	(140,000)	(3,319,032)	(3,459,032)
11	Sep-21	(140,000)	(3,408,129)	(3,548,129)
12	Oct-21	(140,000)	(3,581,183)	(3,721,183)
13	Nov-21	<u>(140,000)</u>	<u>(3,730,887)</u>	<u>(3,870,887)</u>
14	Total	(1,820,000)	(43,513,698)	(45,333,698)
15	13 Month Average Balance	<u><u>(140,000)</u></u>	<u><u>(3,347,208)</u></u>	<u><u>(3,487,208)</u></u>



COLUMBIA GAS OF PENNSYLVANIA, INC  
CUSTOMER ADVANCES  
NOVEMBER 30, 2021

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

3. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of factors which were considered in arriving at estimates of service life and dispersion by account. Provide dates of all field inspections and facilities visited.

Response:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 109 in the section titled, "Calculation of Annual and Accrued Depreciation" beginning on page IV-2. The factors considered in arriving at estimates of service life and dispersion by account, begin in the section on page III-2 and the section on page III-8.

Field trips and facilities visited over the years for Columbia Gas of Pennsylvania are presented in Exhibit No. 109, in the section "Field Trips", beginning on page III-2.

4. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account, where the retirement rate method of analysis is utilized.
  - a. If any utility plant was excluded from the measures of value because it was deemed not to be "used and useful" in the public service; supply a detailed description of each item of property.
  - b. Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and annuities.
    - (i) These calculations should be provided for plant in service as well as other categories of plant, including, but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with any construction work in progress claims (if applicable).

Response:

The charts depicting the original and estimated survivor curves, and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized, is presented in Exhibit No. 109 in the section beginning on page VI-2.

- a. There were no assets deemed not to be "used or useful" in the depreciation study.
- b. The detailed calculations which set forth the surviving original cost as of November 30, 2021, by vintage by account and including applicable depreciation reserves and accruals begin on page II-8.



## **2021 DEPRECIATION STUDY**

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO GAS PLANT  
AS OF NOVEMBER 30, 2021

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

COLUMBIA GAS OF PENNSYLVANIA, INC.  
Pittsburgh, Pennsylvania

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO GAS PLANT  
AS OF NOVEMBER 30, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
Camp Hill, Pennsylvania



Corporate Headquarters  
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Camp Hill, PA 17011  
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[gannettfleming.com](http://gannettfleming.com)

March 8, 2022

Columbia Gas of Pennsylvania, Inc.  
121 Champion Way, Suite 100  
Canonsburg, PA 15317

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of November 30, 2021. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2022".

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS  
President

JJS:mle

070578.000

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## **PART I. RESULTS OF STUDY**



**COLUMBIA GAS OF PENNSYLVANIA, INC.  
DEPRECIATION STUDY**

**PART I. RESULTS OF STUDY**

**DESCRIPTION OF SUMMARY TABULATIONS**

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Gas Plant in Service as of November 30, 2021. Table 2 presents the experienced gross salvage and cost of removal associated with regular retirements during the five-year period, 2016-2020 and the annual amortization of net salvage.

**DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS**

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2016 through 2020, beginning on beginning on pages III-2 through III-6.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2021 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
<b>DEPRECIABLE PLANT</b>							
<b>UNDERGROUND STORAGE PLANT</b>							
350.2	RIGHTS OF WAY						
351	COMPRESSOR STATION STRUCTURES	1,932.08	1,931	1	0	-	-
		3,250,036.96	2,362,836	887,201	218,415	6.72	4.1
	WELLS						
352.01	CONSTRUCTION	1,126,771.93	738,926	387,846	95,059	8.44	4.1
352.02	EQUIPMENT	1,072,969.88	168,032	904,938	224,384	20.91	4.0
	TOTAL ACCOUNT 352	2,199,741.81	906,958	1,292,784	319,443		
352.1	STORAGE LEASEHOLDS AND RIGHTS	206,940.78	206,932	9	2	0.00	4.5
353	LINES	389,345.13	388,491	854	225	0.06	3.8
354	COMPRESSOR STATION EQUIPMENT	948,176.70	816,990	131,187	32,451	3.42	4.0
355	MEASURING AND REGULATING EQUIPMENT	104,476.92	104,477	0	0	-	-
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>7,100,650.38</b>	<b>4,788,615</b>	<b>2,312,036</b>	<b>570,536</b>	<b>8.03</b>	
<b>DISTRIBUTION PLANT</b>							
<b>LAND AND LAND RIGHTS</b>							
374.4	LAND RIGHTS	3,812,368.37	866,132	2,946,236	63,812	1.67	46.2
374.5	RIGHTS OF WAY	3,233,171.42	1,791,949	1,441,222	34,957	1.08	41.2
	TOTAL ACCOUNT 374	7,045,539.79	2,658,081	4,387,458	98,769	1.40	
<b>STRUCTURES AND IMPROVEMENTS</b>							
375.34	MEASURING AND REGULATING	6,014,289.33	1,418,913	4,595,376	132,567	2.20	34.7
375.6	INDUSTRIAL MEASURING AND REGULATING	86,227.87	75,321	10,907	532	0.62	20.5
375.7	OTHER DISTRIBUTION SYSTEMS						
	DISTRIBUTION SYSTEM STRUCTURES	14,905,070.84	3,302,678	11,602,391	422,405	2.83	27.5
	OTHER BUILDINGS	3,018,674.28	1,054,096	1,964,578	87,548	2.90	22.4
	TOTAL ACCOUNT 375.70	17,923,745.12	4,356,774	13,566,969	509,953	2.85	26.6
375.8	COMMUNICATION	16,515.17	8,256	8,259	358	2.17	23.1
	TOTAL ACCOUNT 375	24,040,777.49	5,859,264	18,181,511	643,410	2.68	
376	MAINS						
	CAST IRON	161,465.15	134,755	26,710	13,382	8.29	2.0
	BARE STEEL	63,279,781.89	42,879,976	20,399,806	1,638,654	2.59	12.4
	OTHER	2,103,171,893.33	268,413,585	1,834,758,308	44,797,128	2.13	41.0
	TOTAL ACCOUNT 376	2,166,613,140.37	311,428,316	1,855,184,824	46,449,164	2.14	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2021 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	125,955,155.52	21,223,803	104,731,353	4,689,154	3.72	22.3
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	135,966.90	33,640	102,327	11,337	8.34	9.0
380	SERVICES						
	BARE STEEL	800,861.45 *	580,077	220,784	26,754	3.34	8.3
	OTHER	687,163,553.40	135,905,920	551,257,633	20,722,730	3.02	26.6
	TOTAL ACCOUNT 380	687,964,414.85	136,485,997	551,478,417	20,749,484	3.02	
381	METERS						
381.1	METERS - AMR	42,389,554.30	17,559,361	24,830,193	1,025,511	2.42	24.2
382	METER INSTALLATIONS	24,657,115.27	16,965,002	7,692,113	1,396,664	5.66	5.5
383	HOUSE REGULATORS AND INSTALLATIONS	42,326,880.57	15,071,634	27,255,247	793,284	1.87	34.4
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	19,129,585.26	7,894,716	11,234,869	389,770	2.04	28.8
	TOTAL ACCOUNT 387	6,841,833.15	2,163,531	4,678,302	367,193	5.37	12.7
387	OTHER EQUIPMENT						
387.4	GENERAL	136,698.14	76,007	60,691	4,431	3.24	13.7
387.5	COMMUNICATION EQUIPMENT	11,861,577.12	2,515,056	9,346,521	593,310	5.00	15.8
	GPS EQUIPMENT	2,201,371.95	1,527,423	673,949	216,274	9.82	3.1
	TOTAL ACCOUNT 387	14,199,647.21	4,118,486	10,081,161	814,015	5.73	
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>3,161,299,610.68</b>	<b>541,461,831</b>	<b>2,619,837,775</b>	<b>77,427,755</b>	<b>2.45</b>	
	<b>GENERAL PLANT</b>						
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	49,821.42	49,821	0	0	-	-
391.1	OFFICE FURNITURE AND EQUIPMENT						
391.11	FURNITURE	2,112,569.94	990,474	1,122,096	84,271	3.99	13.3
391.12	EQUIPMENT	91,303.67	47,107	44,197	5,853	6.41	7.6
	INFORMATION SYSTEMS	2,705,700.42	2,036,706	668,994	453,626	16.77	1.5
	TOTAL ACCOUNT 391	4,909,574.03	3,074,287	1,835,287	543,750	11.08	
392	TRANSPORTATION EQUIPMENT - TRAILERS	25,616.89	26,344	(727)	0	-	-
394	TOOLS, SHOP AND GARAGE EQUIPMENT						
394.12	EQUIPMENT	17,641,803.32	7,091,300	10,550,503	632,461	3.59	16.7
	CNG FACILITIES	2,235,476.33	2,232,424	3,052	3,052	0.14	1.0
	TOTAL ACCOUNT 394	19,877,279.65	9,323,724	10,553,555	635,513	3.20	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2021 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
395	LABORATORY EQUIPMENT	266,039.42	83,099	182,940	13,881	5.22	13.2
396	POWER OPERATED EQUIPMENT	948,698.04	950,570	(1,872)	0	-	-
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	787,915.68	786,727	1,189	105	0.01	11.3
398	MISCELLANEOUS EQUIPMENT	952,065.04	478,961	473,104	57,726	6.06	8.2
	<b>TOTAL GENERAL PLANT</b>	<b>27,817,010.17</b>	<b>14,773,533</b>	<b>13,043,476</b>	<b>1,250,975</b>	<b>4.50</b>	
	<b>SUBTOTAL DEPRECIABLE PLANT</b>	<b>3,196,217,271.23</b>	<b>561,023,979</b>	<b>2,635,193,287</b>	<b>79,249,266</b>	<b>2.48</b>	
	<b>AMORTIZABLE PLANT</b>						
303	MISCELLANEOUS INTANGIBLE PLANT	41,069,860.27	17,729,680	23,340,180	5,491,032	**	
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	5,766,616.45	1,006,579	4,760,037	661,848	**	
362.1	ENVIRONMENTAL REMEDIATION	(230,180)	(230,180)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	5,981,679.83	2,547,985	3,433,695	253,469	**	
	<b>SUBTOTAL AMORTIZABLE PLANT</b>	<b>52,818,156.55</b>	<b>21,054,064</b>	<b>31,533,912</b>	<b>6,406,349</b>		
	<b>NONDEPRECIABLE PLANT</b>	<b>3,533,240.78</b>	<b>234,693</b>				
	<b>TOTAL GAS PLANT</b>	<b>3,252,568,668.56</b>	<b>582,312,736</b>	<b>2,666,727,199</b>	<b>85,655,615</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. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2016		2017		2018		2019		2020		NET SALVAGE (12)	SALVAGE ACCURAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
351.20					21,434.00						(21,434.00)	(4,287)
353.00					633.71						(854.11)	(171)
362.10	27,770.30		56,417.81		101,148.90		84,433.04		66,230.55		(336,000.60)	(67,200)
374.20	192.38										(192.38)	(38)
374.40	17.13		38,240.05		3,646.96		4,027.90		181.75		(46,113.79)	(9,223)
375.34	26,961.80		36,137.31		35,116.51		13,446.58		53,446.96		(165,109.16)	(33,022)
375.60							518.68				(518.68)	(104)
375.70									6.91		(6.91)	(1)
376.00	1,131,099.09	3,855.00	1,258,205.78	1,297.00	1,441,406.34		1,562,758.41		908,940.08		(6,297,257.70)	(1,259,452)
378.00	63,141.34		247,333.58		370,922.18		197,320.30		137,617.14		(1,016,334.54)	(203,267)
379.10					76,321.00						(76,321.00)	(15,264)
380.00	2,853,156.51		2,142,798.48		3,052,049.09		3,345,786.25		4,200,676.28		(15,594,466.61)	(3,118,893)
381.00	675.71	215,365.51	4,899.87	34,508.89		60,956.85		675.26			304,580.41	60,916
382.00					10.01						(10.01)	(2)
383.00									925.21		(925.21)	(185)
385.00	64,142.79		113,814.22		124,888.37		187,266.09		82,945.35		(573,056.82)	(114,611)
387.40	1,807.70		459.97		5,150.01		2,001.41		1,780.14		(11,199.23)	(2,240)
392.00											13,954.79	2,791
394.00	2,431.14		1,648.52			13,348.29		606.50			2,183.22	437
394.12						6,262.88			3,239.63		(3,239.63)	(648)
396.00		52,454.60				123,650.81					176,105.41	35,221
397.50			257.12								(257.12)	(51)
<b>TOTAL</b>	<b>4,171,395.89</b>	<b>271,675.11</b>	<b>3,900,212.71</b>	<b>35,805.89</b>	<b>5,232,727.08</b>	<b>204,218.83</b>	<b>5,398,454.32</b>	<b>606.50</b>	<b>5,455,990.00</b>	<b>0.00</b>	<b>(23,646,473.67)</b>	<b>(4,729,294)</b>

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## **PART II. DETAILED DEPRECIATION CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1883	866	866				0.0
1884	2,319	2,319				0.0
1885	952	952				0.0
1886	9,401	9,401				0.0
1887	6,698	6,698				0.0
1888	7,418	7,418				0.0
1889	7,449	7,449				0.0
1890	5,619	5,619				0.0
1891	8,617	8,617				0.0
1892	2,295	2,295				0.0
1893	1,132	1,132				0.0
1894	3,312	3,313		1-	1-	0.0
1895	1,502	1,502			1-	0.0
1896	4,809	4,809			1-	0.0
1897	2,713	2,713			1-	0.0
1898	3,450	3,450			1-	0.0
1899	2,675	2,675			1-	0.0
1900	12,214	12,213		1		0.0
1901	433,661	342,446	91,215		91,215	0.0
1902	44,716	36,864	7,852		99,067	0.0
1903	43,186	37,284	5,902		104,969	0.0
1904	31,805	27,025	4,780		109,749	0.0
1905	40,301	34,420	5,881		115,630	0.0
1906	24,444	20,481	3,963		119,593	0.0
1907	46,091	36,765	9,326		128,919	0.0
1908	25,869	21,590	4,279		133,198	0.0
1909	23,297	19,569	3,728		136,926	0.0
1910	18,377	14,632	3,745		140,671	0.0
1911	19,672	15,664	4,008		144,679	0.0
1912	13,601	11,050	2,551		147,230	0.0
1913	28,613	23,162	5,451		152,681	0.0
1914	30,209	24,776	5,433		158,114	0.0
1915	28,302	24,107	4,195		162,309	0.0
1916	19,937	15,815	4,122		166,431	0.0
1917	23,398	18,618	4,780		171,211	0.0
1918	8,066	6,679	1,387		172,598	0.0
1919	12,113	9,690	2,423		175,021	0.0
1920	15,228	12,343	2,885		177,906	0.0
1921	34,945	28,522	6,423		184,329	0.0
1922	55,843	43,218	12,625		196,954	0.0
1923	36,186	29,107	7,079		204,033	0.0
1924	59,280	45,239	14,041		218,074	0.0
1925	81,028	63,117	17,911		235,985	0.0
1926	99,906	75,713	24,193		260,178	0.0
1927	73,826	56,630	17,196		277,374	0.0
1928	119,401	90,506	28,895		306,269	0.0



COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1929	158,239	121,638	36,601		342,870	0.0
1930	139,952	104,245	35,707		378,577	0.0
1931	143,978	107,306	36,672		415,249	0.0
1932	28,293	21,481	6,812		422,061	0.0
1933	30,599	23,613	6,986		429,047	0.0
1934	37,201	28,620	8,581		437,628	0.0
1935	31,932	23,402	8,530		446,158	0.0
1936	44,085	33,370	10,715		456,873	0.0
1937	71,718	54,344	17,374		474,247	0.0
1938	59,809	47,968	11,841		486,088	0.0
1939	145,428	117,222	28,206		514,294	0.0
1940	145,409	109,825	35,584		549,878	0.0
1941	193,843	143,749	50,094		599,972	0.0
1942	110,073	83,563	26,510		626,482	0.0
1943	56,647	43,579	13,068		639,550	0.0
1944	31,583	25,282	6,301		645,851	0.0
1945	28,005	22,000	6,005		651,856	0.0
1946	91,199	69,073	22,126		673,982	0.0
1947	104,742	79,637	25,105		699,087	0.0
1948	275,880	205,740	70,140		769,227	0.0
1949	617,637	446,490	171,147		940,374	0.0
1950	1,146,362	822,924	323,438		1,263,812	0.0
1951	957,643	690,824	266,819		1,530,631	0.1
1952	2,042,362	1,429,501	612,861		2,143,492	0.1
1953	1,415,483	1,001,399	414,084		2,557,576	0.1
1954	1,850,495	1,302,598	547,897		3,105,473	0.1
1955	4,565,975	3,162,352	1,403,623		4,509,096	0.2
1956	2,830,053	1,947,472	882,581		5,391,677	0.2
1957	3,697,593	2,550,533	1,147,060		6,538,737	0.2
1958	4,423,932	3,050,276	1,373,656		7,912,393	0.3
1959	3,700,358	2,524,605	1,175,753		9,088,146	0.3
1960	3,851,991	2,624,815	1,227,176		10,315,322	0.4
1961	4,226,966	2,854,845	1,372,121		11,687,443	0.4
1962	3,968,074	2,653,312	1,314,762		13,002,205	0.5
1963	4,910,236	3,255,620	1,654,616		14,656,821	0.6
1964	5,060,296	3,366,570	1,693,726		16,350,547	0.6
1965	4,156,757	2,752,410	1,404,347		17,754,894	0.7
1966	5,554,653	3,646,636	1,908,017		19,662,911	0.7
1967	5,474,993	3,560,210	1,914,783		21,577,694	0.8
1968	4,841,323	3,062,982	1,778,341		23,356,035	0.9
1969	4,037,106	2,467,240	1,569,866		24,925,901	0.9
1970	4,031,277	2,808,052	1,223,225		26,149,126	1.0
1971	5,923,420	3,714,591	2,208,829		28,357,955	1.1
1972	3,331,022	1,926,913	1,404,109		29,762,064	1.1
1973	3,684,597	1,799,802	1,884,795		31,646,859	1.2
1974	3,159,203	1,341,043	1,818,160		33,465,019	1.3

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1975	3,163,132	1,345,617	1,817,515		35,282,534	1.3
1976	2,900,946	1,544,991	1,355,955		36,638,489	1.4
1977	6,491,289	3,427,335	3,063,954		39,702,443	1.5
1978	6,510,271	3,363,937	3,146,334		42,848,777	1.6
1979	8,062,060	4,184,145	3,877,915		46,726,692	1.8
1980	10,813,288	5,589,037	5,224,251		51,950,943	2.0
1981	12,566,718	6,507,450	6,059,268		58,010,211	2.2
1982	11,333,286	5,624,626	5,708,660		63,718,871	2.4
1983	9,920,501	4,862,806	5,057,695		68,776,566	2.6
1984	11,407,873	5,552,121	5,855,752		74,632,318	2.8
1985	11,691,721	5,679,419	6,012,302		80,644,620	3.1
1986	13,098,433	6,245,673	6,852,760		87,497,380	3.3
1987	13,981,638	6,671,155	7,310,483		94,807,863	3.6
1988	16,245,677	7,504,149	8,741,528		103,549,391	3.9
1989	15,166,000	6,938,209	8,227,791		111,777,182	4.2
1990	13,504,524	6,117,490	7,387,034		119,164,216	4.5
1991	13,393,227	5,949,649	7,443,578		126,607,794	4.8
1992	14,972,955	6,434,683	8,538,272		135,146,066	5.1
1993	15,916,592	6,684,412	9,232,180		144,378,246	5.5
1994	19,037,532	7,709,016	11,328,516		155,706,762	5.9
1995	19,324,289	8,286,663	11,037,626		166,744,388	6.3
1996	20,296,052	8,433,041	11,863,011		178,607,399	6.8
1997	21,971,796	8,733,213	13,238,583		191,845,982	7.3
1998	20,289,943	7,741,246	12,548,697		204,394,679	7.8
1999	19,073,435	7,018,784	12,054,651		216,449,330	8.2
2000	20,712,255	7,950,488	12,761,767		229,211,097	8.7
2001	21,092,410	7,329,117	13,763,293		242,974,390	9.2
2002	17,144,979	5,953,133	11,191,846		254,166,236	9.6
2003	20,839,697	6,888,472	13,951,225		268,117,461	10.2
2004	29,118,060	8,789,623	20,328,437		288,445,898	10.9
2005	34,400,810	9,356,387	25,044,423		313,490,321	11.9
2006	22,620,291	6,074,594	16,545,697		330,036,018	12.5
2007	55,449,370	13,709,653	41,739,717		371,775,735	14.1
2008	78,268,841	18,387,070	59,881,771		431,657,506	16.4
2009	53,178,505	11,823,729	41,354,776		473,012,282	17.9
2010	67,968,473	14,321,718	53,646,755		526,659,037	20.0
2011	124,197,099	28,743,800	95,453,299		622,112,336	23.6
2012	134,326,505	27,217,068	107,109,437		729,221,773	27.7
2013	164,164,274	26,167,665	137,996,609		867,218,382	32.9
2014	182,437,194	28,249,524	154,187,670	1,021,406,052		38.8
2015	185,920,905	25,033,008	160,887,897	1,182,293,949		44.9
2016	219,268,759	24,448,349	194,820,410	1,377,114,359		52.3
2017	262,416,818	26,314,491	236,102,327	1,613,216,686		61.2
2018	231,989,160	18,466,029	213,523,131	1,826,739,817		69.3

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2019	330,426,041	19,362,210	311,063,831		2,137,803,648	81.1
2020	316,158,566	11,848,041	304,310,518		2,442,114,168	92.7
2021	196,021,919	2,942,798	193,079,121		2,635,193,289	100.0
SUBTOTAL	3,196,217,271	561,023,979	2,635,193,287			
AMORTIZABLE PLANT	52,818,157	21,054,064	31,764,093			
NONDEPRECIABLE PLANT	3,533,241	234,693	3,298,548			
TOTAL	3,252,568,669	582,312,736	2,670,255,928			

**UTILITY PLANT IN SERVICE**

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1972	1,896.43	1,752	1,895	1	4.08	
1973	35.65	33	36			
	1,932.08	1,785	1,931	1		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	114,572	115,102	9,145	3.94	2,321
1971	44,955.88	41,397	41,589	3,367	3.95	852
1972	14,771.99	13,582	13,645	1,127	3.96	285
1973	1,046.90	961	965	82	3.96	21
1996	107,318.16	92,465	92,893	14,425	4.08	3,536
1997	932.86	799	803	130	4.07	32
1998	7,804.72	6,653	6,684	1,121	4.05	277
2001	87,639.68	73,179	73,518	14,122	4.03	3,504
2003	212,167.85	173,872	174,677	37,491	4.06	9,234
2004	195,419.81	158,603	159,337	36,083	4.04	8,931
2008	670,893.34	514,844	517,227	153,666	4.07	37,756
2009	11,299.51	8,516	8,555	2,745	4.06	676
2012	59,116.96	41,305	41,496	17,621	4.06	4,340
2013	744,499.18	501,941	504,265	240,234	4.07	59,026
2014	847,869.30	547,724	550,259	297,610	4.06	73,303
2015	51,937.15	31,796	31,943	19,994	4.06	4,925
2016	9,550.22	5,452	5,477	4,073	4.07	1,001
2018	29,388.01	13,416	13,478	15,910	4.07	3,909
2019	29,178.67	10,872	10,923	18,256	4.07	4,486
	3,250,036.96	2,351,949	2,362,836	887,201		218,415

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.1 6.72

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	302,276	298,453	27,807	4.08	6,815
1971	246,359.45	227,917	225,035	21,324	4.08	5,226
1972	166,322.06	153,638	151,695	14,627	4.08	3,585
2020	162,265.00	41,796	41,267	120,998	4.08	29,656
2021	225,565.57	22,764	22,476	203,090	4.08	49,777
	1,126,771.93	748,391	738,926	387,846		95,059
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.1						8.44

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	62,707.48	57,873	31,826	30,881	3.60	8,578
1971	60,755.98	56,010	30,801	29,955	3.62	8,275
1972	42,286.87	38,936	21,412	20,875	3.64	5,735
1978	2,281.54	2,100	1,155	1,127	3.75	301
2020	378,618.34	97,532	53,634	324,984	4.08	79,653
2021	526,319.67	53,106	29,204	497,116	4.08	121,842
	1,072,969.88	305,557	168,032	904,938		224,384
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0						20.91



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	191,729	206,932	9	4.08	2
	206,940.78	191,729	206,932	9		2
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	238,681	260,069	258	3.73	69
1972	56,823.89	52,042	56,705	119	3.74	32
1973	54,831.76	50,146	54,640	192	3.76	51
1984	13,885.22	12,573	13,699	186	3.90	48
1989	3,477.25	3,100	3,378	99	3.95	25
	389,345.13	356,542	388,491	854		225
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.8 0.06

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1950	5,342.87	5,016	5,324	19	3.32	6
1952	23,888.55	22,393	23,768	121	3.38	36
1957	363.93	340	361	3	3.51	1
1967	1,175.28	1,087	1,154	21	3.74	6
1969	2,168.00	2,000	2,123	45	3.78	12
1970	490,705.66	451,955	479,697	11,009	3.80	2,897
1971	21,258.89	19,552	20,752	507	3.82	133
1972	4,125.93	3,790	4,023	103	3.83	27
1979	1,860.35	1,704	1,809	51	3.88	13
1987	19,667.77	17,599	18,679	989	4.05	244
1991	11,137.86	9,858	10,463	675	3.95	171
1993	1,506.99	1,319	1,400	107	4.05	26
2013	280,679.09	189,234	200,850	79,829	4.07	19,614
2017	84,295.53	43,893	46,587	37,709	4.07	9,265
	948,176.70	769,740	816,990	131,187		32,451

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0 3.42

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 37-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	56,228.75	51,208	56,229			
1975	2,685.09	2,426	2,685			
1981	13,738.52	12,605	13,739			
1986	29,489.73	26,738	29,490			
1987	2,334.83	2,105	2,334			
	104,476.92	95,082	104,477			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1920	1,634.55	1,470	1,396	239	7.06	34
1953	2.00	2	2			
1957	3,252.89	2,348	2,230	1,023	19.48	53
1961	830.30	573	544	286	21.69	13
1962	323.98	221	210	114	22.27	5
1963	5,711.86	3,847	3,654	2,058	22.86	90
1964	3,704.51	2,463	2,339	1,366	23.46	58
1965	1,144.03	751	713	431	24.07	18
1966	2,376.11	1,538	1,461	915	24.69	37
1967	11,428.60	7,295	6,929	4,500	25.32	178
1968	1,995.68	1,256	1,193	803	25.96	31
1969	12,192.74	7,558	7,178	5,015	26.61	188
1970	8,052.25	4,915	4,668	3,384	27.27	124
1971	20,679.96	12,426	11,802	8,878	27.94	318
1972	11,643.50	6,883	6,537	5,106	28.62	178
1973	5,483.64	3,188	3,028	2,456	29.30	84
1974	16,686.28	9,537	9,058	7,628	29.99	254
1975	25,272.60	14,189	13,476	11,797	30.70	384
1976	24,345.48	15,148	14,387	9,958	27.58	361
1977	54,513.13	33,171	31,504	23,009	28.58	805
1978	21,191.48	12,698	12,060	9,131	29.04	314
1979	36,560.99	21,556	20,473	16,088	29.53	545
1980	22,985.03	13,327	12,657	10,328	30.01	344
1981	39,985.17	22,624	21,487	18,498	31.01	597
1982	62,650.36	34,821	33,072	29,578	31.50	939
1983	40,223.76	21,942	20,840	19,384	32.01	606
1984	44,787.52	23,966	22,762	22,026	32.51	678
1985	66,040.22	34,394	32,666	33,374	33.51	996
1986	39,814.42	20,305	19,285	20,529	34.03	603
1987	63,884.90	31,879	30,277	33,608	34.55	973
1988	98,844.45	48,226	45,803	53,041	35.08	1,512
1989	131,102.83	62,470	59,332	71,771	35.61	2,015
1990	83,991.22	38,787	36,838	47,153	36.61	1,288
1991	49,174.56	22,138	21,026	28,149	37.15	758
1992	13,465.78	5,902	5,605	7,861	37.70	209
1993	43,267.14	18,440	17,514	25,753	38.25	673
1994	35,296.72	14,514	13,785	21,512	39.25	548
1995	19,271.18	7,687	7,301	11,970	39.81	301
1996	46,023.19	17,779	16,886	29,137	40.38	722
1997	37,722.81	14,093	13,385	24,338	40.94	594
1998	9,183.56	3,312	3,146	6,038	41.52	145
1999	6,027.94	2,081	1,976	4,052	42.52	95
2000	14,218.67	4,721	4,484	9,735	43.10	226

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
2001	13,623.43	4,339	4,121	9,502	43.69	217
2002	3,026.59	923	877	2,150	44.28	49
2003	43,663.62	12,706	12,068	31,596	44.87	704
2004	45,205.64	12,517	11,888	33,318	45.48	733
2005	25,590.76	6,723	6,385	19,206	46.08	417
2006	34,886.10	8,606	8,174	26,712	47.08	567
2007	66,976.43	15,545	14,764	52,212	47.70	1,095
2008	28,129.15	6,115	5,808	22,321	48.31	462
2009	154,820.42	31,336	29,762	125,058	48.93	2,556
2010	80,507.25	15,071	14,314	66,193	49.56	1,336
2011	76,852.69	13,288	12,620	64,233	49.83	1,289
2012	208,077.90	32,731	31,086	176,992	50.46	3,508
2013	199,508.04	28,210	26,793	172,715	51.11	3,379
2014	95,872.29	12,013	11,409	84,463	51.76	1,632
2015	135,848.29	14,903	14,154	121,694	52.06	2,338
2016	172,118.26	16,041	15,235	156,883	52.72	2,976
2017	340,390.50	26,142	24,829	315,562	53.06	5,947
2018	193,139.81	11,685	11,098	182,042	53.08	3,430
2019	199,608.06	8,683	8,247	191,361	53.14	3,601
2020	224,281.44	5,854	5,559	218,722	52.93	4,132
2021	233,253.71	2,076	1,972	231,282	50.83	4,550
	3,812,368.37	911,948	866,132	2,946,236		63,812

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.2 1.67

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	862	866			
1884	2,319.40	2,293	2,319			
1885	952.00	938	952			
1886	9,401.15	9,248	9,401			
1887	4,690.00	4,609	4,690			
1888	6,579.75	6,457	6,580			
1889	6,551.18	6,423	6,551			
1890	1,679.50	1,644	1,680			
1891	8,350.23	8,163	8,350			
1892	1,354.95	1,323	1,355			
1893	650.85	635	651			
1894	1,616.78	1,575	1,617			
1895	1,133.20	1,102	1,133			
1896	4,260.56	4,140	4,261			
1897	2,267.65	2,200	2,268			
1898	1,633.73	1,583	1,634			
1899	934.25	904	934			
1900	8,185.42	7,909	8,185			
1901	15,227.76	14,693	15,228			
1902	7,330.74	7,062	7,331			
1903	15,446.32	14,855	15,446			
1904	8,443.31	8,109	8,443			
1905	13,211.32	12,668	13,211			
1906	5,826.89	5,579	5,827			
1907	4,318.72	4,127	4,319			
1908	5,084.82	4,851	5,085			
1909	5,578.23	5,313	5,578			
1910	944.58	898	945			
1911	1,805.52	1,713	1,806			
1912	1,590.08	1,506	1,590			
1913	4,199.64	3,970	4,200			
1914	6,522.34	6,153	6,522			
1915	9,299.36	8,753	9,299			
1916	2,133.53	2,004	2,134			
1917	2,947.27	2,762	2,947			
1918	969.85	907	970			
1919	713.16	665	712	1	5.37	
1920	1,116.43	1,039	1,113	3	5.54	1
1921	2,386.50	2,216	2,374	12	5.72	2
1922	5,478.84	5,073	5,435	44	5.92	7
1923	5,748.64	5,309	5,688	61	6.12	10
1924	2,962.36	2,728	2,923	39	6.32	6
1925	8,085.67	7,427	7,957	129	6.52	20

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1926	3,690.49	3,380	3,621	69	6.74	10
1927	3,441.21	3,141	3,365	76	6.97	11
1928	3,616.30	3,291	3,526	90	7.19	13
1929	9,736.71	8,832	9,462	275	7.43	37
1930	3,705.73	3,350	3,589	117	7.68	15
1931	4,695.61	4,230	4,532	164	7.93	21
1932	2,031.20	1,823	1,953	78	8.19	10
1933	2,540.95	2,272	2,434	107	8.47	13
1934	4,020.82	3,581	3,836	185	8.75	21
1935	866.62	769	824	43	9.04	5
1936	4,994.63	4,412	4,727	268	9.34	29
1937	3,607.79	3,172	3,398	210	9.66	22
1938	1,245.49	1,090	1,168	77	9.98	8
1939	956.06	833	892	64	10.32	6
1940	13,850.45	12,003	12,859	991	10.67	93
1941	4,887.61	4,214	4,515	373	11.03	34
1942	8,169.68	7,005	7,505	665	11.41	58
1943	1,693.42	1,444	1,547	146	11.80	12
1944	978.40	829	888	90	12.21	7
1945	1,004.81	846	906	99	12.63	8
1946	344.00	288	309	35	13.06	3
1947	142.29	118	126	16	13.52	1
1948	3,080.71	2,542	2,723	358	13.99	26
1949	16,198.32	13,266	14,212	1,986	14.48	137
1950	20,911.66	16,996	18,208	2,704	14.98	181
1951	11,956.42	9,640	10,328	1,628	15.50	105
1952	8,038.39	6,426	6,884	1,154	16.05	72
1953	5,949.87	4,715	5,051	899	16.61	54
1954	21,585.01	16,947	18,156	3,429	17.19	199
1955	32,149.56	25,000	26,783	5,367	17.79	302
1956	51,558.51	39,687	42,517	9,042	18.42	491
1957	19,916.61	15,171	16,253	3,664	19.06	192
1958	63,499.25	47,847	51,259	12,240	19.72	621
1959	28,371.09	21,133	22,640	5,731	20.41	281
1960	26,305.63	19,364	20,745	5,561	21.11	263
1961	15,768.03	11,463	12,281	3,487	21.84	160
1962	18,087.78	12,983	13,909	4,179	22.58	185
1963	27,374.57	19,384	20,766	6,609	23.35	283
1964	40,027.79	27,955	29,949	10,079	24.13	418
1965	17,574.04	12,098	12,961	4,613	24.93	185
1966	18,597.25	12,611	13,510	5,087	25.75	198
1967	96,910.77	64,700	69,314	27,597	26.59	1,038
1968	82,637.79	54,283	58,154	24,484	27.45	892



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1969	46,057.56	29,753	31,875	14,183	28.32	501
1970	45,097.36	28,637	30,679	14,418	29.20	494
1971	54,600.87	34,057	36,486	18,115	30.10	602
1972	80,822.88	49,484	53,013	27,810	31.02	897
1973	31,060.02	18,659	19,990	11,070	31.94	347
1974	42,716.26	25,165	26,960	15,756	32.87	479
1975	53,203.52	30,712	32,902	20,302	33.82	600
1976	46,796.87	27,418	29,373	17,424	32.10	543
1977	50,016.13	28,659	30,703	19,313	33.10	583
1978	27,600.77	15,459	16,562	11,039	34.10	324
1979	28,400.77	15,541	16,649	11,752	35.10	335
1980	24,054.08	12,852	13,769	10,285	36.10	285
1981	55,235.53	28,800	30,854	24,382	37.10	657
1982	47,534.94	24,172	25,896	21,639	38.10	568
1983	27,148.25	13,455	14,415	12,733	39.10	326
1984	30,306.87	14,629	15,672	14,635	40.10	365
1985	72,105.59	33,875	36,291	35,815	41.10	871
1986	17,533.91	8,011	8,582	8,952	42.10	213
1987	27,416.83	12,173	13,041	14,376	43.10	334
1988	11,339.22	4,888	5,237	6,102	44.10	138
1989	70,129.19	29,328	31,420	38,709	45.10	858
1990	44,760.66	18,141	19,435	25,326	46.10	549
1991	35,224.46	13,822	14,808	20,416	47.10	433
1992	54,141.31	20,547	22,012	32,129	48.10	668
1993	58,993.43	21,627	23,169	35,824	49.10	730
1994	184,531.84	65,269	69,924	114,608	50.10	2,288
1995	584,928.49	199,344	213,561	371,367	51.10	7,267
1996	126,940.88	41,624	44,593	82,348	52.10	1,581
1997	68,030.65	21,430	22,958	45,073	53.10	849
1998	40,132.45	12,124	12,989	27,143	54.10	502
2000	15,568.19	4,301	4,608	10,960	56.10	195
2001	39,714.12	10,461	11,207	28,507	57.10	499
2002	181,571.19	45,484	48,727	132,844	58.10	2,286
2003	1,938.28	461	494	1,444	59.10	24
	3,233,171.42	1,677,884	1,791,949	1,441,222		34,957

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.2 1.08

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1913	430.94	402	416	15	4.00	4
1914	264.24	245	253	11	4.30	3
1925	211.96	185	191	21	7.63	3
1928	563.20	482	498	65	8.60	8
1929	4,189.96	3,566	3,687	503	8.93	56
1930	4,757.35	4,022	4,158	599	9.27	65
1931	1,147.03	964	997	150	9.60	16
1932	2,321.06	1,936	2,001	320	9.95	32
1933	2,564.07	2,124	2,196	368	10.29	36
1934	1,102.49	907	938	164	10.64	15
1935	15.51	13	13	3	11.00	
1936	1,998.78	1,621	1,676	323	11.35	28
1938	618.55	494	511	108	12.08	9
1939	4,678.94	3,707	3,832	847	12.46	68
1940	554.29	436	451	103	12.83	8
1941	897.54	700	724	174	13.21	13
1942	116.21	90	93	23	13.60	2
1943	695.22	533	551	144	13.99	10
1945	639.53	482	498	142	14.78	10
1946	1,024.41	765	791	233	15.18	15
1947	2,307.10	1,708	1,766	541	15.59	35
1948	6,715.12	4,924	5,091	1,624	16.00	102
1949	1,156.73	840	868	289	16.42	18
1950	5,042.16	3,627	3,750	1,292	16.84	77
1951	7,765.78	5,531	5,718	2,048	17.27	119
1952	15,602.82	11,000	11,372	4,231	17.70	239
1953	22,977.37	16,031	16,573	6,404	18.14	353
1954	14,248.42	9,836	10,169	4,079	18.58	220
1955	12,140.88	8,290	8,570	3,571	19.03	188
1956	22,115.23	14,935	15,440	6,675	19.48	343
1957	29,374.58	19,613	20,276	9,099	19.94	456
1958	37,539.43	24,770	25,608	11,931	20.41	585
1959	24,741.65	16,132	16,677	8,065	20.88	386
1960	26,480.82	17,058	17,635	8,846	21.35	414
1961	38,520.33	24,505	25,334	13,186	21.83	604
1962	41,962.68	26,353	27,244	14,719	22.32	659
1963	25,402.50	15,745	16,277	9,126	22.81	400
1964	41,732.87	25,520	26,383	15,350	23.31	659
1965	27,828.79	16,785	17,353	10,476	23.81	440
1966	27,208.84	16,180	16,727	10,482	24.32	431
1967	18,571.27	10,883	11,251	7,320	24.84	295
1968	8,481.65	4,897	5,063	3,419	25.36	135
1969	15,875.23	9,025	9,330	6,545	25.89	253

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1970	5,033.19	2,817	2,912	2,121	26.42	80
1971	20,648.66	11,371	11,756	8,893	26.96	330
1972	10,177.69	5,513	5,699	4,479	27.50	163
1973	12,609.98	6,715	6,942	5,668	28.05	202
1974	12,610.14	6,597	6,820	5,790	28.61	202
1975	16,872.99	8,670	8,963	7,910	29.17	271
1976	22,562.45	14,449	14,938	7,624	25.50	299
1977	14,410.77	9,089	9,396	5,015	26.01	193
1978	21,032.60	13,059	13,501	7,532	26.51	284
1979	33,072.13	20,200	20,883	12,189	27.03	451
1980	12,380.66	7,435	7,686	4,695	27.55	170
1981	27,705.54	16,460	17,017	10,689	27.61	387
1982	37,398.35	21,818	22,556	14,842	28.15	527
1983	15,103.94	8,645	8,937	6,167	28.70	215
1984	14,547.02	8,219	8,497	6,050	28.81	210
1985	12,792.93	7,081	7,320	5,473	29.38	186
1986	26,393.61	14,303	14,787	11,607	29.94	388
1987	3,272.42	1,746	1,805	1,467	30.10	49
1988	16,513.79	8,609	8,900	7,614	30.69	248
1989	14,462.96	7,360	7,609	6,854	31.28	219
1990	8,288.97	4,140	4,280	4,009	31.48	127
1991	35,776.94	17,413	18,002	17,775	32.08	554
1992	129.79	62	64	66	32.31	2
1993	21,326.29	9,938	10,274	11,052	32.56	339
1995	13,604.01	6,002	6,205	7,399	33.46	221
1996	11,828.32	5,080	5,252	6,576	33.76	195
1997	16,887.61	7,010	7,247	9,641	34.41	280
1998	59,658.50	24,030	24,843	34,816	34.72	1,003
1999	2,550.99	995	1,029	1,522	35.06	43
2000	23,235.27	8,757	9,053	14,182	35.40	401
2001	26,614.83	9,672	9,999	16,616	35.76	465
2002	14,721.25	5,173	5,348	9,373	35.83	262
2003	62,637.02	21,109	21,823	40,814	36.23	1,127
2004	25,048.70	8,116	8,390	16,659	36.34	458
2005	48,475.82	14,960	15,466	33,010	36.78	897
2006	65,438.12	19,272	19,924	45,514	36.94	1,232
2007	109,457.61	30,615	31,650	77,808	37.13	2,096
2008	360,664.78	95,324	98,547	262,118	37.35	7,018
2009	100,851.22	25,172	26,023	74,828	37.33	2,005
2010	175,158.80	40,794	42,173	132,986	37.60	3,537
2011	199,439.56	43,219	44,680	154,760	37.66	4,109
2012	228,719.76	45,881	47,433	181,287	37.53	4,830
2013	228,047.63	41,847	43,262	184,786	37.45	4,934

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2014	377,846.86	62,496	64,609	313,238	37.43	8,369
2015	890,971.25	130,884	135,310	755,661	37.25	20,286
2016	405,324.26	52,044	53,804	351,520	36.78	9,557
2017	390,173.26	42,373	43,806	346,367	36.24	9,558
2018	157,931.33	13,866	14,335	143,596	35.49	4,046
2019	661,834.33	43,483	44,953	616,881	34.35	17,959
2020	297,703.40	12,474	12,896	284,807	32.37	8,798
2021	141,757.50	2,282	2,359	139,398	28.03	4,973
	6,014,289.33	1,372,501	1,418,913	4,595,376		132,567
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.7 2.20

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND  
 REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1922	114.31	107	114			
1928	87.15	79	87			
1930	127.57	114	128			
1931	263.40	233	263			
1934	783.68	680	784			
1935	147.25	127	147			
1936	21.46	18	21			
1937	618.76	525	619			
1938	1,463.03	1,234	1,463			
1940	440.04	366	440			
1942	1,018.37	833	1,018			
1944	2,850.41	2,294	2,850			
1946	377.07	298	377			
1947	568.77	446	569			
1948	482.71	375	481	2	12.22	
1950	1,857.60	1,419	1,820	38	13.00	3
1951	3,131.90	2,369	3,039	93	13.40	7
1952	3,969.07	2,973	3,813	156	13.80	11
1953	4,259.74	3,159	4,052	208	14.21	15
1955	4,904.63	3,563	4,570	335	15.04	22
1956	2,507.83	1,803	2,313	195	15.46	13
1957	14,375.38	10,222	13,111	1,264	15.89	80
1958	1,667.93	1,173	1,504	164	16.32	10
1959	5,902.55	4,104	5,264	639	16.76	38
1960	1,345.00	924	1,185	160	17.20	9
1961	1,954.81	1,327	1,702	253	17.65	14
1963	3,416.99	2,263	2,903	514	18.57	28
1967	1,614.49	1,013	1,299	315	20.48	15
1970	2,450.11	1,471	1,887	563	21.98	26
1971	7,721.50	4,564	5,854	1,868	22.49	83
1972	1.00	1	1			
1980	3,885.67	2,478	3,178	708	23.52	30
1988	11,897.69	6,600	8,465	3,433	26.83	128
	86,227.87	59,155	75,321	10,907		532

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.5 0.62

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
 STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GETTYSBURG GARAGE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1934	778.19	778	778			
1955	80.00	80	80			
1957	860.20	860	860			
1971	1,426.78	1,427	1,427			
	3,145.17	3,145	3,145			
WARREN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	23,203.80	19,323	21,887	1,317	10.95	120
1959	530.28	441	500	31	10.96	3
1978	1,767.28	1,404	1,590	177	11.23	16
1985	19,951.17	15,259	17,283	2,668	11.20	238
1987	7,647.96	5,764	6,529	1,119	11.25	99
1995	8,147.09	5,703	6,460	1,687	11.32	149
1998	14,593.54	9,842	11,148	3,446	11.31	305
1999	5,204.23	3,465	3,925	1,280	11.25	114
2003	17,099.66	10,612	12,020	5,080	11.26	451
2007	4,558.44	2,556	2,895	1,663	11.29	147
2010	1,391.88	699	792	600	11.31	53
2012	15,971.90	7,264	8,228	7,744	11.29	686
2014	1,825.22	724	820	1,005	11.27	89
2015	221,738.88	80,380	91,044	130,695	11.28	11,586
2016	69,144.37	22,437	25,414	43,731	11.28	3,877
2019	16,304.76	2,896	3,280	13,025	11.19	1,164
	429,080.46	188,769	213,813	215,267		19,097
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1928	539.04	486	539			
1933	401.96	361	402			
1937	77.17	69	77			
1955	4,931.58	4,313	4,885	46	8.21	6

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
 STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1957	17,943.97	15,641	17,716	228	8.23	28
1958	1,091.86	950	1,076	16	8.24	2
1962	275.80	238	270	6	8.28	1
1963	17,141.83	14,771	16,731	411	8.28	50
1964	81,035.39	69,674	78,919	2,116	8.29	255
1965	2,232.00	1,915	2,169	63	8.30	8
1968	462.64	394	446	16	8.32	2
1969	861.74	732	829	33	8.33	4
1973	1,166.63	980	1,110	57	8.35	7
1976	1,998.47	1,688	1,912	86	8.34	10
1978	1,705.03	1,429	1,619	86	8.40	10
1982	1,111.41	916	1,038	74	8.43	9
1984	4,760.67	3,883	4,398	362	8.45	43
1985	911.17	740	838	73	8.43	9
1987	180,447.17	145,332	164,616	15,831	8.32	1,903
1995	194,747.16	147,657	167,250	27,497	8.43	3,262
1996	41,750.41	31,409	35,577	6,174	8.37	738
1997	51,204.74	38,009	43,052	8,152	8.48	961
1998	27,872.99	20,495	23,214	4,658	8.43	553
2005	152,784.63	100,838	114,218	38,566	8.46	4,559
2006	8,853.44	5,719	6,478	2,376	8.45	281
2008	7,810.00	4,788	5,423	2,387	8.47	282
2010	86,191.80	49,595	56,176	30,016	8.42	3,565
2011	15,761.85	8,702	9,857	5,905	8.45	699
2013	102,652.64	51,234	58,032	44,620	8.45	5,280
2015	29,890.28	12,907	14,620	15,271	8.44	1,809
2016	11,433.54	4,472	5,065	6,368	8.43	755
2017	165,917.86	57,092	64,668	101,250	8.42	12,025
2018	119,361.36	34,460	39,033	80,329	8.42	9,540
2019	344,054.27	76,896	87,099	256,955	8.39	30,626
2020	72,348.61	10,498	11,891	60,458	8.35	7,240
	1,751,731.11	919,283	1,041,244	710,487		84,522

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
 STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD OFFICE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1958	20,999.60	21,000	21,000			
1959	135.56	136	136			
1960	720.61	721	721			
1964	300.54	301	301			
1965	4,024.39	4,024	4,024			
1993	27,303.35	27,303	27,303			
1999	1,735.00	1,735	1,735			
	55,219.05	55,220	55,219			
BRADFORD OFFICE (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2019	1,853,669.43	112,888	128,173	1,725,496	37.27	46,297
	1,853,669.43	112,888	128,173	1,725,496		46,297
MONACA OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2019	7,174,359.54	436,918	496,079	6,678,281	37.27	179,187
2021	26,416.85	357	405	26,012	33.44	778
	7,200,776.39	437,275	496,484	6,704,292		179,965
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	1,087	1,202			
1949	338.10	302	338			
1979	85,249.40	72,684	82,533	2,716	7.33	371
1983	5,480.40	4,590	5,212	268	7.45	36
1991	1,625.41	1,305	1,482	144	7.46	19
1992	3,087.69	2,462	2,796	292	7.48	39



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1998	249,117.92	189,006	214,617	34,501	7.45	4,631
2000	1,971.28	1,461	1,659	312	7.49	42
2007	8,637.28	5,690	6,461	2,176	7.47	291
2009	8,908.99	5,565	6,319	2,590	7.46	347
2013	76,855.87	40,687	46,200	30,656	7.48	4,098
2014	4,037.54	2,012	2,285	1,753	7.46	235
2015	4,344.34	2,007	2,279	2,065	7.47	276
2016	18,864.29	7,929	9,003	9,861	7.47	1,320
2017	23,434.00	8,715	9,896	13,538	7.46	1,815
2019	76,365.58	18,710	21,245	55,120	7.45	7,399
2020	9,024.62	1,448	1,644	7,380	7.41	996
2021	19,599.83	1,156	1,313	18,287	7.31	2,502
	598,144.45	366,816	416,484	181,660		24,417

JEANNETTE SERVICE CENTER AND SHOP  
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2056  
NET SALVAGE PERCENT.. 0

1981	593,681.70	343,148	389,611	204,070	29.51	6,915
1986	14,531.65	7,875	8,941	5,590	29.94	187
1987	10,690.59	5,703	6,475	4,215	30.10	140
1988	10,177.82	5,339	6,062	4,116	30.28	136
1996	15,873.85	7,223	8,201	7,673	30.45	252
1997	7,912.22	3,516	3,992	3,920	30.53	128
1998	1,295.01	561	637	658	30.64	21
2000	2,043.39	840	954	1,090	30.67	36
2003	23,934.57	8,949	10,161	13,774	30.84	447
2006	122,192.82	40,690	46,200	75,993	30.88	2,461
2007	83,513.69	26,607	30,210	53,304	30.83	1,729
2009	23,195.60	6,652	7,553	15,643	30.87	507
2010	4,267.07	1,155	1,311	2,956	30.78	96
2013	784,265.50	169,009	191,893	592,372	30.64	19,333
2015	1,037,129.72	180,357	204,778	832,352	30.48	27,308
2016	79,468.00	12,055	13,687	65,781	30.30	2,171
2017	9,316.95	1,189	1,350	7,967	30.19	264

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANNETTE SERVICE CENTER AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2018	86,622.59	8,879	10,081	76,541	29.92	2,558
2019	60,812.45	4,597	5,219	55,593	29.53	1,883
2021	42,379.59	704	799	41,580	27.09	1,535
	3,013,304.78	835,048	948,116	2,065,189		68,107

OTHER BUILDINGS  
SURVIVOR CURVE.. IOWA 35-R2  
NET SALVAGE PERCENT.. 0

1919	142.68	143	143			
1931	4,005.57	4,006	4,006			
1948	244.11	244	244			
1950	56.50	56	57			
1951	94.17	94	94			
1953	2,600.92	2,601	2,601			
1954	2,263.57	2,264	2,264			
1955	7,045.40	7,045	7,045			
1956	294.53	295	295			
1961	5,869.31	5,670	5,869			
1966	2,114.98	1,958	2,115			
1969	1,259.56	1,135	1,260			
1971	106,649.53	94,309	106,650			
1972	9,337.50	8,177	9,319	19	4.35	4
1975	5,803.33	4,931	5,619	184	5.26	35
1976	6,723.83	6,016	6,724			
1984	43,036.41	35,587	40,561	2,475	7.83	316
1985	3,259.62	2,659	3,031	229	8.23	28
1987	14,383.92	11,386	12,978	1,406	9.06	155
1988	14,889.44	11,593	13,213	1,676	9.50	176
1989	11,476.85	8,780	10,007	1,470	9.96	148
1990	32,260.00	24,324	27,724	4,536	10.25	443
1993	8,113.24	5,741	6,543	1,570	11.74	134
1994	15,147.02	10,465	11,928	3,219	12.27	262
1995	27,857.47	18,840	21,473	6,384	12.64	505
1996	2,392.16	1,575	1,795	597	13.19	45
1997	1,337.50	856	976	362	13.75	26
1998	56,879.39	35,430	40,382	16,497	14.18	1,163
1999	23,666.45	14,271	16,266	7,401	14.76	501

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2000	187,147.80	109,014	124,252	62,896	15.35	4,097
2001	9,051.12	5,100	5,813	3,238	15.82	205
2003	12,533.29	6,532	7,445	5,088	16.92	301
2006	1,753.31	795	906	847	18.60	46
2007	26,323.12	11,308	12,889	13,434	19.14	702
2008	132,433.81	53,662	61,163	71,271	19.70	3,618
2009	76,246.04	28,973	33,023	43,223	20.26	2,133
2010	11,740.04	4,155	4,736	7,004	20.84	336
2011	8,340.00	2,728	3,109	5,231	21.43	244
2012	10,145.94	3,048	3,474	6,672	21.93	304
2013	565,538.18	154,222	175,779	389,759	22.45	17,361
2014	196,019.90	47,829	54,515	141,505	22.98	6,158
2015	154,103.38	33,132	37,763	116,340	23.43	4,965
2016	416,198.18	76,872	87,617	328,581	23.91	13,742
2017	90,145.26	13,891	15,833	74,313	24.24	3,066
2018	75,032.14	9,154	10,434	64,599	24.59	2,627
2019	423,219.69	37,624	42,883	380,337	24.76	15,361
2020	164,137.78	8,946	10,196	153,941	24.56	6,268
2021	49,360.34	953	1,086	48,274	23.29	2,073
	3,018,674.28	928,389	1,054,096	1,964,578		87,548
	17,923,745.12	3,846,833	4,356,774	13,566,969		509,953
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.6 2.85

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2001	16,515.17	7,756	8,256	8,259	23.06	358
	16,515.17	7,756	8,256	8,259		358
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.1 2.17

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.1 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1901	18,909.31	18,407	15,851	3,058	1.88	1,627
1902	207.30	202	174	33	1.89	17
1903	383.48	373	321	62	1.89	33
1904	776.41	756	651	125	1.90	66
1905	397.36	387	333	64	1.91	34
1908	6.70	7	7			
1911	34.80	34	29	6	1.94	3
1912	62.67	61	53	10	1.95	5
1913	103.35	100	86	17	1.95	9
1914	111.28	108	93	18	1.96	9
1915	448.79	436	375	74	1.96	38
1917	1,022.70	994	856	167	1.97	85
1918	36.45	35	30	6	1.97	3
1919	36.74	36	31	6	1.98	3
1920	1,081.46	1,050	904	177	1.98	89
1921	16,652.38	16,171	13,925	2,727	1.98	1,377
1922	332.90	323	278	55	1.99	28
1923	479.46	465	400	79	1.99	40
1924	1,053.15	1,022	880	173	1.99	87
1925	1,397.01	1,356	1,168	229	1.99	115
1926	2,069.04	2,008	1,729	340	2.00	170
1927	253.59	246	212	42	2.00	21
1928	748.11	726	625	123	2.00	62
1929	10,255.33	9,948	8,566	1,689	2.00	844
1930	1,271.39	1,233	1,062	209	2.01	104
1931	900.09	873	752	148	2.01	74
1932	0.23					
1933	1,320.55	1,280	1,102	219	2.01	109
1934	487.56	472	406	82	2.02	41
1937	78.18	76	65	13	2.02	6
1938	3,092.26	2,994	2,578	514	2.02	254
1939	76,508.59	74,069	63,783	12,726	2.02	6,300
1940	2,484.31	2,404	2,070	414	2.03	204
1941	2,162.12	2,092	1,801	361	2.03	178
1942	86.45	84	72	14	2.03	7
1943	1,846.89	1,786	1,538	309	2.03	152
1944	2,481.50	2,399	2,066	416	2.03	205
1945	1,778.83	1,720	1,481	298	2.03	147
1946	1,130.78	1,093	941	190	2.03	94
1947	252.20	244	210	42	2.04	21
1948	8,365.18	8,078	6,957	1,408	2.04	690

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.1 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1949	2.85	3	3			
1951	18.79	18	15	4	2.04	2
1982	336.63	320	276	61	2.08	29
	161,465.15	156,489	134,755	26,710		13,382
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						8.29

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1901	399,524.33	361,585	311,367	88,157	6.74	13,080
1902	35,024.43	31,594	27,206	7,818	6.95	1,125
1903	25,875.05	23,268	20,036	5,839	7.15	817
1904	20,412.02	18,300	15,758	4,654	7.34	634
1905	25,251.88	22,571	19,436	5,816	7.53	772
1906	17,042.15	15,189	13,079	3,963	7.71	514
1907	39,740.05	35,318	30,413	9,327	7.89	1,182
1908	18,069.90	16,015	13,791	4,279	8.06	531
1909	15,610.12	13,799	11,883	3,727	8.22	453
1910	15,553.24	13,713	11,808	3,745	8.38	447
1911	16,488.19	14,499	12,485	4,003	8.54	469
1912	10,387.29	9,112	7,846	2,541	8.69	292
1913	21,991.03	19,245	16,572	5,419	8.83	614
1914	21,756.52	18,992	16,354	5,403	8.98	602
1915	16,484.75	14,358	12,364	4,121	9.11	452
1916	16,378.12	14,233	12,256	4,122	9.24	446
1917	18,209.53	15,789	13,596	4,614	9.37	492
1918	5,411.95	4,682	4,032	1,380	9.50	145
1919	9,414.76	8,127	6,998	2,417	9.62	251
1920	9,551.22	8,229	7,086	2,465	9.73	253
1921	14,177.32	12,188	10,495	3,682	9.85	374
1922	46,570.74	39,953	34,404	12,167	9.96	1,222
1923	23,892.94	20,459	17,618	6,275	10.06	624
1924	49,825.54	42,581	36,667	13,159	10.16	1,295
1925	61,409.15	52,377	45,103	16,306	10.26	1,589
1926	84,755.21	72,144	62,124	22,631	10.36	2,184
1927	59,060.34	50,172	43,204	15,856	10.46	1,516
1928	100,924.16	85,574	73,689	27,235	10.55	2,582
1929	119,411.34	101,053	87,018	32,393	10.64	3,044
1930	123,967.12	104,721	90,177	33,790	10.72	3,152
1931	129,949.39	109,555	94,340	35,609	10.81	3,294
1932	22,024.78	18,533	15,959	6,066	10.89	557
1933	20,911.40	17,563	15,124	5,787	10.97	528
1934	27,332.24	22,911	19,729	7,603	11.05	688
1935	28,646.32	23,969	20,640	8,006	11.12	720
1936	32,904.83	27,481	23,664	9,241	11.19	826
1937	56,691.27	47,248	40,686	16,005	11.27	1,420
1938	31,112.11	25,879	22,285	8,827	11.34	778
1939	39,223.68	32,568	28,045	11,179	11.40	981
1940	108,734.22	90,097	77,584	31,150	11.47	2,716
1941	156,975.73	129,820	111,790	45,186	11.53	3,919
1942	73,768.37	60,875	52,420	21,348	11.60	1,840

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1943	37,348.65	30,758	26,486	10,863	11.66	932
1944	14,373.22	11,812	10,171	4,202	11.72	359
1945	12,702.95	10,417	8,970	3,733	11.78	317
1946	58,398.42	47,794	41,156	17,242	11.83	1,457
1947	52,396.25	42,784	36,842	15,554	11.89	1,308
1948	180,871.41	147,374	126,906	53,965	11.94	4,520
1949	500,411.63	406,745	350,255	150,157	12.00	12,513
1950	967,110.52	784,307	675,379	291,732	12.05	24,210
1951	747,993.17	605,171	521,122	226,871	12.10	18,750
1952	1,656,452.78	1,336,890	1,151,217	505,236	12.15	41,583
1953	1,189,065.03	957,257	824,309	364,756	12.20	29,898
1954	1,527,839.01	1,227,038	1,056,622	471,217	12.24	38,498
1955	3,918,462.90	3,138,571	2,702,673	1,215,790	12.29	98,925
1956	2,259,780.17	1,805,022	1,554,333	705,447	12.34	57,168
1957	3,065,766.83	2,442,343	2,103,140	962,627	12.38	77,757
1958	3,581,219.67	2,845,064	2,449,930	1,131,290	12.42	91,086
1959	2,810,482.32	2,226,436	1,917,219	893,263	12.46	71,690
1960	3,089,821.19	2,439,970	2,101,097	988,724	12.51	79,035
1961	3,290,581.38	2,591,070	2,231,211	1,059,370	12.54	84,479
1962	2,901,747.52	2,277,756	1,961,412	940,336	12.58	74,748
1963	3,774,050.54	2,952,742	2,542,653	1,231,398	12.62	97,575
1964	3,651,557.24	2,847,156	2,451,731	1,199,826	12.66	94,773
1965	2,926,651.93	2,273,891	1,958,083	968,569	12.70	76,265
1966	4,129,143.44	3,197,154	2,753,120	1,376,023	12.73	108,093
1967	3,921,060.88	3,024,510	2,604,453	1,316,608	12.77	103,102
1968	3,013,215.48	2,315,626	1,994,022	1,019,193	12.80	79,624
1969	2,174,272.46	1,664,471	1,433,302	740,970	12.83	57,753
1970	1,061,226.56	809,153	696,775	364,452	12.86	28,340
1971	2,539,347.03	1,928,101	1,660,318	879,029	12.89	68,195
1972	925,600.93	699,754	602,569	323,032	12.92	25,002
1973	616,246.54	463,775	399,364	216,883	12.95	16,748
1974	1,343.82	1,007	867	477	12.98	37
1975	814.03	607	523	291	13.01	22
1976	259.38	203	175	84	12.72	7
1977	2,084.99	1,611	1,387	698	13.06	53
1978	175,486.56	135,616	116,781	58,706	12.76	4,601
1979	18,317.33	14,062	12,109	6,208	12.83	484
1980	211,560.34	161,230	138,838	72,722	12.93	5,624
1981	60.06	45	39	21	13.06	2
1983	7,789.49	5,806	5,000	2,789	13.13	212
1984	207.92	154	133	75	13.09	6
1985	36.16	27	23	13	13.09	1



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1986	83.84	61	53	31	13.13	2
1988	0.10					
1989	911.06	647	557	354	13.25	27
1990	11,903.30	8,376	7,213	4,690	13.23	354
1992	45,851.46	31,697	27,294	18,557	13.14	1,412
1997	4,061.62	2,628	2,263	1,799	13.32	135
1998	670.88	429	369	302	13.21	23
2008	78.49	39	34	44	13.32	3
2011	32,618.28	14,339	12,347	20,271	13.28	1,526
	63,279,781.89	49,795,835	42,879,976	20,399,806		1,638,654
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.4 2.59

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 71-R1						
NET SALVAGE PERCENT.. 0						
1952	122,055.51	75,898	65,357	56,699	26.85	2,112
1954	27,690.98	16,829	14,492	13,199	27.85	474
1955	102,488.01	61,565	53,015	49,473	28.35	1,745
1956	73,116.81	43,396	37,369	35,748	28.86	1,239
1957	88,594.96	51,934	44,721	43,874	29.38	1,493
1958	78,028.37	45,168	38,895	39,133	29.90	1,309
1959	80,976.48	46,282	39,854	41,122	30.42	1,352
1960	59,760.34	33,701	29,020	30,740	30.96	993
1961	18,714.21	10,414	8,968	9,746	31.49	309
1962	75,811.54	41,611	35,832	39,980	32.03	1,248
1963	101,852.33	55,115	47,460	54,392	32.58	1,669
1964	163,429.71	87,170	75,063	88,367	33.13	2,667
1965	59,603.99	31,330	26,979	32,625	33.68	969
1966	104,470.67	54,090	46,578	57,893	34.24	1,691
1967	59,188.85	30,178	25,987	33,202	34.80	954
1968	278,512.79	139,766	120,355	158,158	35.37	4,472
1969	606,376.13	299,344	257,770	348,606	35.95	9,697
1970	620,038.79	301,023	259,216	360,823	36.53	9,877
1971	1,308,367.20	624,510	537,775	770,592	37.11	20,765
1972	1,018,659.24	477,761	411,408	607,251	37.70	16,107
1973	2,225,684.00	1,025,373	882,965	1,342,719	38.29	35,067
1974	2,696,064.94	1,219,295	1,049,954	1,646,111	38.89	42,327
1975	2,602,410.30	1,154,950	994,546	1,607,864	39.49	40,716
1976	2,228,908.55	1,275,381	1,098,251	1,130,658	33.95	33,304
1977	4,436,332.69	2,502,535	2,154,972	2,281,361	34.32	66,473
1978	4,767,352.93	2,649,218	2,281,283	2,486,070	34.71	71,624
1979	5,771,879.66	3,158,373	2,719,725	3,052,155	35.10	86,956
1980	7,411,718.82	3,990,469	3,436,256	3,975,463	35.51	111,953
1981	8,060,665.82	4,268,123	3,675,348	4,385,318	35.92	122,086
1982	7,989,353.80	4,156,861	3,579,538	4,409,816	36.34	121,349
1983	6,754,422.50	3,450,834	2,971,567	3,782,856	36.77	102,879
1984	7,604,487.90	3,812,890	3,283,339	4,321,149	37.21	116,129
1985	7,064,971.44	3,473,140	2,990,775	4,074,196	37.66	108,184
1986	7,966,846.00	3,837,630	3,304,643	4,662,203	38.11	122,335
1987	7,966,258.79	3,756,091	3,234,429	4,731,830	38.58	122,650
1988	9,159,661.15	4,224,436	3,637,728	5,521,933	39.04	141,443
1989	8,165,299.71	3,705,413	3,190,789	4,974,511	39.01	127,519
1990	6,675,636.53	2,957,307	2,546,584	4,129,053	39.50	104,533
1991	6,779,176.30	2,927,926	2,521,283	4,257,893	40.01	106,421
1992	7,701,222.66	3,239,904	2,789,932	4,911,291	40.51	121,237
1993	8,150,547.33	3,358,025	2,891,648	5,258,899	40.55	129,689
1994	10,169,852.92	4,070,992	3,505,595	6,664,258	41.08	162,226
1995	10,081,679.36	3,914,716	3,371,023	6,710,656	41.61	161,275

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 71-R1						
NET SALVAGE PERCENT.. 0						
1996	10,275,351.10	3,891,275	3,350,838	6,924,513	41.70	166,055
1997	12,745,905.80	4,667,551	4,019,302	8,726,604	42.25	206,547
1998	10,864,555.06	3,866,695	3,329,672	7,534,883	42.38	177,793
1999	9,388,511.19	3,240,914	2,790,802	6,597,709	42.52	155,167
2000	9,391,885.73	3,118,106	2,685,050	6,706,836	43.10	155,611
2001	11,151,089.21	3,573,924	3,077,562	8,073,527	43.28	186,542
2002	7,360,792.13	2,272,277	1,956,693	5,404,099	43.48	124,289
2003	10,806,969.85	3,204,267	2,759,245	8,047,725	43.70	184,158
2004	16,642,326.16	4,724,756	4,068,562	12,573,764	43.93	286,223
2005	22,840,215.81	6,187,414	5,328,079	17,512,137	44.19	396,292
2006	11,892,212.65	3,080,083	2,652,308	9,239,905	44.11	209,474
2007	36,638,371.84	8,980,065	7,732,875	28,905,497	44.41	650,878
2008	56,565,651.88	13,128,888	11,305,492	45,260,160	44.39	1,019,603
2009	34,419,949.06	7,520,759	6,476,244	27,943,705	44.40	629,363
2010	45,444,574.24	9,288,871	7,998,793	37,445,781	44.45	842,425
2011	83,572,585.70	15,845,362	13,644,690	69,927,896	44.53	1,570,355
2012	90,579,496.25	15,869,528	13,665,500	76,913,996	44.34	1,734,641
2013	119,185,906.70	19,057,826	16,410,993	102,774,914	44.22	2,324,173
2014	125,595,358.22	18,161,089	15,638,799	109,956,559	43.87	2,506,418
2015	123,259,909.25	15,814,246	13,617,896	109,642,013	43.58	2,515,879
2016	170,095,423.19	18,982,649	16,346,257	153,749,166	43.13	3,564,785
2017	183,182,175.33	17,310,716	14,906,530	168,275,645	42.31	3,977,207
2018	157,546,526.55	12,005,045	10,337,733	147,208,794	41.43	3,553,193
2019	231,274,478.00	13,182,645	11,351,783	219,922,695	39.96	5,503,571
2020	229,392,073.92	8,326,932	7,170,452	222,221,622	37.64	5,903,869
2021	125,581,427.50	1,745,582	1,503,148	124,078,280	32.54	3,813,100
	2,103,171,893.33	311,704,432	268,413,585	1,834,758,308		44,797,128
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.0 2.13

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-01						
NET SALVAGE PERCENT.. 0						
1894	756.79	757	757			
1912	38.19	38	38			
1914	12.38	12	12			
1920	86.01	86	86			
1928	88.16	88	88			
1929	428.62	429	429			
1930	205.41	205	205			
1931	188.76	189	189			
1932	357.90	356	358			
1933	427.81	420	423	5	0.79	5
1934	281.77	274	276	6	1.29	5
1935	187.38	180	181	6	1.79	3
1936	261.36	248	250	11	2.29	5
1938	483.00	448	451	32	3.29	10
1939	453.88	416	419	35	3.79	9
1940	695.86	630	635	61	4.29	14
1941	1,329.44	1,188	1,197	132	4.79	28
1942	265.90	235	237	29	5.29	5
1943	76.69	67	68	9	5.79	2
1944	1,145.13	985	993	152	6.29	24
1945	154.75	131	132	23	6.79	3
1946	222.75	187	188	35	7.29	5
1947	666.24	551	555	111	7.79	14
1948	318.16	260	262	56	8.29	7
1949	1,197.65	964	972	226	8.79	26
1950	11,285.11	8,955	9,025	2,260	9.29	243
1951	10,031.05	7,849	7,910	2,121	9.79	217
1952	47,004.72	36,256	36,538	10,467	10.29	1,017
1953	40,464.03	30,762	31,001	9,463	10.79	877
1954	21,225.88	15,901	16,025	5,201	11.29	461
1955	112,643.47	83,131	83,778	28,865	11.79	2,448
1956	48,449.10	35,217	35,491	12,958	12.29	1,054
1957	31,462.92	22,521	22,696	8,767	12.79	685
1958	35,010.11	24,671	24,863	10,147	13.29	764
1959	39,239.37	27,215	27,427	11,812	13.79	857
1960	66,950.25	45,690	46,046	20,904	14.29	1,463
1961	79,121.86	53,117	53,530	25,592	14.79	1,730
1962	75,314.95	49,724	50,111	25,204	15.29	1,648
1963	55,901.01	36,286	36,568	19,333	15.79	1,224
1964	56,406.86	35,988	36,268	20,139	16.29	1,236
1965	37,891.29	23,754	23,939	13,952	16.79	831
1966	44,138.04	27,179	27,391	16,747	17.29	969
1967	44,148.09	26,695	26,903	17,245	17.79	969

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-01						
NET SALVAGE PERCENT.. 0						
1968	34,274.62	20,344	20,502	13,773	18.29	753
1969	50,807.93	29,593	29,823	20,985	18.79	1,117
1970	31,869.09	18,208	18,350	13,519	19.29	701
1971	115,136.76	64,502	65,004	50,133	19.79	2,533
1972	74,055.81	40,665	40,982	33,074	20.29	1,630
1973	69,629.40	37,461	37,753	31,876	20.79	1,533
1974	78,778.20	41,507	41,830	36,948	21.29	1,735
1975	50,074.86	25,828	26,029	24,046	21.79	1,104
1976	40,826.59	28,370	28,591	12,236	19.94	614
1977	61,928.50	42,638	42,970	18,958	20.10	943
1978	34,638.36	23,461	23,644	10,994	20.69	531
1979	31,045.18	20,806	20,968	10,077	20.87	483
1980	42,475.53	28,149	28,368	14,108	21.08	669
1981	88,727.18	57,735	58,184	30,543	21.70	1,408
1982	212,775.33	136,708	137,772	75,003	21.93	3,420
1983	86,653.53	54,930	55,358	31,296	22.19	1,410
1984	123,069.76	76,906	77,505	45,565	22.46	2,029
1985	190,474.80	117,218	118,130	72,345	22.76	3,179
1986	151,936.22	92,013	92,729	59,207	23.06	2,568
1987	144,439.70	85,999	86,668	57,772	23.39	2,470
1988	301,052.14	176,055	177,425	123,627	23.73	5,210
1989	199,163.99	114,280	115,170	83,994	24.08	3,488
1990	204,318.94	115,542	116,441	87,878	24.14	3,640
1991	194,289.50	107,559	108,396	85,894	24.53	3,502
1992	83,058.21	45,200	45,552	37,506	24.64	1,522
1993	140,653.08	74,743	75,325	65,328	25.06	2,607
1994	247,851.45	129,106	130,111	117,740	25.22	4,669
1995	97,853.10	49,886	50,274	47,579	25.40	1,873
1996	375,593.07	187,120	188,577	187,016	25.60	7,305
1997	73,041.27	35,491	35,767	37,274	25.83	1,443
1998	23,889.79	11,300	11,388	12,502	26.09	479
1999	515,743.40	238,170	240,024	275,719	26.13	10,552
2000	932,963.25	417,594	420,845	512,118	26.43	19,376
2001	224,030.18	97,431	98,189	125,841	26.53	4,743
2002	240,580.51	101,357	102,146	138,435	26.67	5,191
2003	376,982.29	154,110	155,310	221,672	26.63	8,324
2004	289,205.99	113,831	114,717	174,489	26.83	6,504
2005	128,094.08	48,573	48,951	79,143	26.87	2,945
2006	547,371.23	200,009	201,566	345,805	26.78	12,913
2007	473,265.22	165,122	166,407	306,858	26.90	11,407
2008	1,294,094.32	432,357	435,722	858,372	26.74	32,101
2009	436,244.25	138,115	139,190	297,054	26.80	11,084
2010	1,480,925.72	444,722	448,184	1,032,742	26.60	38,825

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-01						
NET SALVAGE PERCENT.. 0						
2011	2,062,127.89	582,139	586,670	1,475,458	26.48	55,720
2012	719,424.09	189,712	191,189	528,235	26.30	20,085
2013	3,119,513.10	763,969	769,916	2,349,597	25.95	90,543
2014	10,492,808.24	2,350,389	2,368,685	8,124,123	25.70	316,114
2015	9,406,110.22	1,907,559	1,922,408	7,483,702	25.23	296,619
2016	8,973,376.45	1,618,797	1,631,398	7,341,978	24.61	298,333
2017	16,904,557.72	2,635,421	2,655,935	14,248,623	23.91	595,927
2018	17,023,820.38	2,204,585	2,221,746	14,802,074	22.97	644,409
2019	22,044,028.88	2,211,016	2,228,226	19,815,803	21.68	914,013
2020	17,686,351.04	1,184,986	1,194,210	16,492,141	19.73	835,892
2021	6,062,137.08	170,346	171,672	5,890,465	15.83	372,108
	125,955,155.52	21,059,888	21,223,803	104,731,353		4,689,154
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.3 3.72

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
1976	591.42	532	172	419	5.09	82
1983	32,512.26	27,479	8,864	23,648	7.04	3,359
1984	1,528.08	1,281	413	1,115	7.23	154
1987	6,793.84	5,495	1,773	5,021	8.14	617
1988	15,907.49	12,651	4,081	11,826	8.60	1,375
1989	30,556.87	23,972	7,733	22,824	8.90	2,564
1996	48,076.94	32,870	10,604	37,473	11.76	3,186
	135,966.90	104,280	33,640	102,327		11,337
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0						8.34

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.3 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1887	2,008.32	2,008	2,008			
1888	837.89	838	838			
1889	897.79	898	898			
1890	3,939.45	3,939	3,939			
1891	266.58	267	267			
1892	940.37	940	940			
1893	481.29	481	481			
1894	938.71	939	939			
1895	368.90	369	369			
1896	548.36	548	548			
1897	445.21	445	445			
1898	1,815.93	1,816	1,816			
1899	1,741.16	1,741	1,741			
1900	4,028.48	4,028	4,028			
1902	2,129.38	2,129	2,129			
1903	1,481.11	1,481	1,481			
1904	2,172.98	2,173	2,173			
1905	1,439.99	1,440	1,440			
1906	1,575.15	1,575	1,575			
1907	2,032.63	2,033	2,033			
1908	2,707.17	2,707	2,707			
1909	2,108.17	2,108	2,108			
1910	1,879.09	1,879	1,879			
1911	1,343.93	1,344	1,344			
1912	1,523.08	1,523	1,523			
1913	1,836.85	1,837	1,837			
1914	1,525.11	1,525	1,525			
1915	2,046.99	2,047	2,047			
1916	1,365.70	1,366	1,366			
1917	1,038.80	1,039	1,039			
1918	814.20	814	814			
1919	1,317.54	1,318	1,318			
1920	1,470.66	1,471	1,471			
1921	1,099.28	1,099	1,099			
1922	2,520.45	2,505	2,161	359	0.30	359
1923	4,398.73	4,329	3,735	664	0.79	664
1924	4,209.37	4,102	3,539	670	1.27	528
1925	7,322.18	7,066	6,096	1,226	1.75	701
1926	6,556.05	6,264	5,404	1,152	2.23	517
1927	6,644.50	6,286	5,423	1,222	2.70	453
1928	7,192.40	6,736	5,811	1,381	3.17	436
1929	8,709.97	8,078	6,969	1,741	3.63	480



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.3 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1930	4,772.97	4,383	3,781	992	4.08	243
1931	2,785.04	2,533	2,185	600	4.53	132
1932	1,557.87	1,403	1,210	348	4.97	70
1933	2,175.45	1,941	1,675	500	5.40	93
1934	2,279.03	2,014	1,738	541	5.82	93
1935	1,923.77	1,684	1,453	471	6.24	75
1936	3,457.68	2,998	2,586	872	6.65	131
1937	4,434.02	3,812	3,289	1,145	7.01	163
1938	8,651.66	7,383	6,370	2,282	7.33	311
1939	12,474.01	10,574	9,122	3,352	7.61	440
1940	10,398.13	8,760	7,557	2,841	7.87	361
1941	13,445.08	11,263	9,717	3,728	8.10	460
1942	15,137.42	12,612	10,881	4,256	8.32	512
1943	5,126.65	4,251	3,667	1,460	8.51	172
1944	4,678.27	3,861	3,331	1,347	8.70	155
1945	5,266.46	4,327	3,733	1,533	8.87	173
1946	12,716.10	10,402	8,974	3,742	9.04	414
1947	26,940.84	21,950	18,937	8,004	9.19	871
1948	35,504.77	28,810	24,855	10,650	9.34	1,140
1949	52,413.02	42,365	36,550	15,863	9.48	1,673
1950	69,257.06	55,760	48,106	21,151	9.62	2,199
1951	88,828.75	71,243	61,463	27,366	9.75	2,807
1952	94,665.79	75,652	65,267	29,399	9.87	2,979
1953	88,722.37	70,642	60,945	27,777	9.99	2,780
1954	133,529.34	105,922	91,382	42,147	10.11	4,169
	800,861.45	664,076	580,077	220,784		26,754

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3 3.34

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1955	237,122.99	169,353	147,931	89,192	14.29	6,242
1956	273,181.66	192,866	168,470	104,712	14.70	7,123
1957	259,047.48	180,712	157,854	101,193	15.12	6,693
1958	354,131.63	244,068	213,196	140,936	15.54	9,069
1959	451,441.94	307,251	268,387	183,055	15.97	11,462
1960	340,705.67	228,954	199,994	140,712	16.40	8,580
1961	544,652.99	361,323	315,619	229,034	16.83	13,609
1962	566,519.97	370,844	323,936	242,584	17.27	14,047
1963	655,638.56	423,411	369,854	285,785	17.71	16,137
1964	660,022.60	420,434	367,253	292,770	18.15	16,131
1965	657,006.69	412,600	360,410	296,597	18.60	15,946
1966	791,232.61	489,615	427,683	363,550	19.06	19,074
1967	911,071.40	555,571	485,297	425,774	19.51	21,823
1968	992,575.92	595,943	520,562	472,014	19.98	23,624
1969	721,269.20	426,414	372,477	348,792	20.44	17,064
1970	621,186.56	361,406	315,692	305,495	20.91	14,610
1971	554,449.56	317,256	277,126	277,324	21.39	12,965
1972	507,456.60	285,495	249,383	258,074	21.87	11,800
1973	389,208.26	215,232	188,007	201,201	22.35	9,002
1974	80,309.56	43,624	38,106	42,204	22.84	1,848
1975	131,729.91	70,238	61,354	70,376	23.34	3,015
1976	374,675.58	256,953	224,451	150,225	20.81	7,219
1977	1,651,040.60	1,122,047	980,119	670,922	20.94	32,040
1978	1,229,821.18	822,258	718,250	511,571	21.52	23,772
1979	1,553,213.74	1,027,762	897,760	655,454	21.69	30,219
1980	2,105,678.47	1,369,112	1,195,932	909,746	22.28	40,832
1981	2,504,516.74	1,609,402	1,405,828	1,098,689	22.48	48,874
1982	2,049,389.89	1,292,550	1,129,055	920,335	23.08	39,876
1983	2,086,308.64	1,298,518	1,134,268	952,041	23.31	40,843
1984	2,532,299.20	1,553,819	1,357,276	1,175,023	23.56	49,874
1985	3,047,284.37	1,831,113	1,599,495	1,447,789	24.19	59,851
1986	3,463,730.47	2,048,797	1,789,644	1,674,086	24.46	68,442
1987	4,102,928.23	2,386,263	2,084,424	2,018,504	24.76	81,523
1988	4,985,137.98	2,848,508	2,488,199	2,496,939	25.06	99,638
1989	4,756,142.60	2,667,245	2,329,864	2,426,279	25.39	95,560
1990	4,901,251.60	2,694,708	2,353,853	2,547,399	25.73	99,005
1991	4,647,500.63	2,502,214	2,185,708	2,461,793	26.08	94,394
1992	5,247,854.12	2,763,520	2,413,961	2,833,893	26.45	107,142
1993	5,648,600.07	2,905,075	2,537,611	3,110,989	26.83	115,952
1994	6,722,065.09	3,372,460	2,945,876	3,776,189	27.23	138,678
1995	5,961,889.37	2,929,672	2,559,096	3,402,793	27.34	124,462
1996	5,734,837.41	2,740,105	2,393,508	3,341,329	27.78	120,278
1997	6,056,363.49	2,824,688	2,467,392	3,588,971	27.94	128,453

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1998	6,551,478.40	2,960,613	2,586,124	3,965,354	28.40	139,625
1999	6,994,602.98	3,073,429	2,684,670	4,309,933	28.60	150,697
2000	7,195,678.10	3,066,798	2,678,877	4,516,801	28.83	156,670
2001	6,972,179.88	2,875,327	2,511,626	4,460,554	29.09	153,336
2002	5,980,603.96	2,380,280	2,079,197	3,901,407	29.37	132,836
2003	5,701,798.49	2,194,622	1,917,023	3,784,775	29.43	128,603
2004	8,292,471.09	3,061,580	2,674,319	5,618,152	29.75	188,845
2005	8,743,748.80	3,100,533	2,708,345	6,035,404	29.88	201,988
2006	8,484,373.06	2,877,899	2,513,872	5,970,501	30.04	198,752
2007	12,074,464.38	3,916,956	3,421,499	8,652,965	30.03	288,144
2008	14,287,588.74	4,389,147	3,833,962	10,453,627	30.25	345,574
2009	13,144,366.49	3,835,526	3,350,369	9,793,997	30.14	324,950
2010	15,484,362.55	4,242,715	3,706,052	11,778,311	30.25	389,366
2011	22,759,532.63	5,830,992	5,093,427	17,666,106	30.24	584,197
2012	28,740,729.77	6,846,042	5,980,083	22,760,647	30.11	755,917
2013	34,371,521.17	7,551,423	6,596,240	27,775,281	29.90	928,939
2014	35,996,502.89	7,206,500	6,294,947	29,701,556	29.62	1,002,753
2015	41,078,565.77	7,381,818	6,448,089	34,630,477	29.30	1,181,928
2016	32,059,104.09	5,052,515	4,413,420	27,645,684	28.95	954,946
2017	51,405,973.69	6,950,088	6,070,968	45,335,006	28.26	1,604,211
2018	48,883,634.36	5,411,418	4,726,925	44,156,709	27.45	1,608,623
2019	60,800,524.75	5,143,724	4,493,092	56,307,433	26.15	2,153,248
2020	61,483,165.30	3,406,167	2,975,320	58,507,845	24.16	2,421,682
2021	57,614,090.83	1,290,556	1,127,313	56,486,778	20.03	2,820,109
	687,163,553.40	155,586,067	135,905,920	551,257,633		20,722,730
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.6 3.02

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1913	50.76	51	51			
1914	16.80	17	17			
1915	22.42	22	22			
1916	59.45	59	59			
1917	179.76	180	180			
1918	720.08	720	720			
1919	487.97	488	488			
1920	287.36	287	287			
1921	629.11	629	629			
1922	815.45	815	815			
1923	1,666.14	1,666	1,666			
1924	1,229.70	1,230	1,230			
1925	2,602.31	2,602	2,602			
1926	2,835.37	2,835	2,835			
1927	4,426.27	4,426	4,426			
1928	5,533.51	5,534	5,534			
1929	4,753.22	4,753	4,753			
1930	367.68	368	368			
1931	23.47	23	23			
1934	122.80	122	123			
1935	25.42	25	25			
1936	446.25	439	446			
1937	73.25	72	73			
1938	221.34	215	220	1	1.22	1
1939	405.31	392	401	4	1.49	3
1941	2,023.14	1,929	1,972	51	2.04	25
1942	2,015.09	1,909	1,952	63	2.31	27
1943	1,829.64	1,722	1,761	69	2.59	27
1944	113.98	107	109	5	2.87	2
1945	678.05	630	644	34	3.15	11
1946	4,096.95	3,777	3,862	235	3.44	68
1947	2,214.86	2,027	2,073	142	3.73	38
1948	15,259.78	13,869	14,181	1,079	4.01	269
1949	15,257.10	13,763	14,072	1,185	4.31	275
1950	28,319.21	25,358	25,928	2,391	4.60	520
1951	53,793.08	47,803	48,878	4,915	4.90	1,003
1952	34,451.07	30,380	31,063	3,388	5.20	652
1953	18,661.71	16,329	16,696	1,966	5.50	357
1954	53,145.64	46,128	47,165	5,981	5.81	1,029
1955	61,867.99	53,263	54,461	7,407	6.12	1,210
1956	29,529.30	25,214	25,781	3,748	6.43	583
1957	84,337.03	71,399	73,005	11,332	6.75	1,679
1958	149,685.30	125,634	128,459	21,226	7.07	3,002

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1959	167,029.96	138,977	142,102	24,928	7.39	3,373
1960	165,883.07	136,779	139,855	26,028	7.72	3,372
1961	158,581.05	129,569	132,483	26,098	8.05	3,242
1962	200,160.21	162,040	165,684	34,476	8.38	4,114
1963	131,905.14	105,764	108,142	23,763	8.72	2,725
1964	204,980.47	162,773	166,433	38,547	9.06	4,255
1965	217,477.32	170,968	174,813	42,664	9.41	4,534
1966	212,827.45	165,618	169,342	43,485	9.76	4,455
1967	190,370.74	146,629	149,926	40,445	10.11	4,000
1968	155,748.01	118,688	121,357	34,391	10.47	3,285
1969	154,800.64	116,664	119,287	35,514	10.84	3,276
1970	127,094.45	94,715	96,845	30,249	11.21	2,698
1971	272,973.16	201,132	205,655	67,318	11.58	5,813
1972	228,659.79	166,505	170,249	58,411	11.96	4,884
1973	144,726.26	104,104	106,445	38,281	12.35	3,100
1974	181,981.49	129,289	132,196	49,785	12.74	3,908
1975	202,021.50	141,690	144,876	57,146	13.14	4,349
1976	86,836.14	68,618	70,161	16,675	12.06	1,383
1977	174,750.71	136,603	139,675	35,076	12.40	2,829
1978	165,459.97	127,867	130,742	34,718	12.76	2,721
1979	303,559.73	231,768	236,980	66,580	13.14	5,067
1980	571,999.38	431,173	440,869	131,130	13.53	9,692
1981	604,497.52	449,565	459,674	144,824	13.93	10,397
1982	398,651.50	293,846	300,454	98,198	14.06	6,984
1983	302,163.66	219,401	224,335	77,829	14.49	5,371
1984	398,932.00	285,117	291,528	107,404	14.94	7,189
1985	535,001.97	377,979	386,479	148,523	15.13	9,816
1986	555,255.65	385,458	394,126	161,130	15.60	10,329
1987	564,353.18	386,525	395,217	169,136	15.83	10,685
1988	644,533.20	432,933	442,668	201,865	16.33	12,362
1989	720,980.18	476,784	487,505	233,475	16.60	14,065
1990	433,003.91	280,240	286,542	146,462	17.13	8,550
1991	511,252.01	325,003	332,311	178,941	17.43	10,266
1992	745,476.17	464,879	475,333	270,143	17.75	15,219
1993	887,086.88	539,438	551,568	335,519	18.31	18,324
1994	354,612.37	210,959	215,703	138,909	18.67	7,440
1995	8,146.20	4,735	4,841	3,305	19.04	174
1996	1,720,150.89	974,982	996,906	723,245	19.43	37,223
1997	668,887.40	369,092	377,392	291,495	19.83	14,700
1998	977,174.09	523,961	535,743	441,431	20.25	21,799
1999	1,055,270.21	548,846	561,188	494,082	20.69	23,880
2000	6,964.79	3,505	3,584	3,381	21.14	160
2001	383,558.30	186,371	190,562	192,996	21.60	8,935

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
2002	1,125,940.58	526,828	538,675	587,266	22.08	26,597
2003	831,914.55	373,862	382,269	449,646	22.57	19,922
2004	1,023,703.03	440,397	450,300	573,403	23.07	24,855
2005	455,396.19	186,895	191,098	264,298	23.58	11,209
2006	500,615.29	196,041	200,449	300,166	23.95	12,533
2007	1,028,849.81	381,189	389,761	639,089	24.49	26,096
2008	1,058,146.37	369,081	377,380	680,766	25.05	27,176
2009	1,383,285.86	451,781	461,940	921,346	25.60	35,990
2010	1,099,236.15	333,838	341,345	757,891	26.18	28,949
2011	1,039,236.12	291,194	297,742	741,494	26.76	27,709
2012	1,333,909.54	341,614	349,296	984,614	27.35	36,001
2013	1,298,052.07	300,499	307,256	990,796	27.95	35,449
2014	1,121,237.46	230,302	235,481	885,756	28.69	30,873
2015	2,503,315.29	449,846	459,962	2,043,353	29.30	69,739
2016	1,257,075.17	192,081	196,400	1,060,675	30.04	35,309
2017	1,229,852.27	154,223	157,691	1,072,161	30.80	34,810
2018	1,080,602.53	105,575	107,949	972,654	31.55	30,829
2019	1,471,592.04	102,423	104,726	1,366,866	32.31	42,305
2020	2,009,817.58	82,202	84,050	1,925,768	33.19	58,023
2021	2,056,717.56	27,149	27,760	2,028,958	34.15	59,413
	42,389,554.30	17,173,783	17,559,361	24,830,193		1,025,511
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.2 2.42

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.1 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
SURVIVOR CURVE.. IOWA 15-S2.5							
NET SALVAGE PERCENT.. 0							
2000	296,427.01	277,426	294,838	1,589	1.47	1,081	
2001	278,746.25	257,812	273,993	4,753	1.66	2,863	
2003	514.10	461	490	24	2.12	11	
2004	107,825.28	95,026	100,990	6,835	2.35	2,909	
2005	169,036.06	145,692	154,836	14,200	2.63	5,399	
2007	107,411.45	87,648	93,149	14,262	3.25	4,388	
2008	485,486.24	382,369	406,367	79,119	3.62	21,856	
2009	420,783.25	317,649	337,585	83,198	4.03	20,645	
2010	824,868.47	592,338	629,515	195,353	4.48	43,606	
2011	11,263,089.05	7,613,848	8,091,713	3,171,376	4.99	635,546	
2012	8,735,379.14	5,494,553	5,839,406	2,895,973	5.55	521,797	
2014	306,936.92	159,362	169,364	137,573	6.87	20,025	
2015	372,440.91	170,168	180,848	191,593	7.63	25,110	
2016	392,723.42	153,358	162,983	229,740	8.45	27,188	
2017	189,201.48	60,828	64,646	124,555	9.32	13,364	
2018	497,031.94	124,457	132,269	364,763	10.23	35,656	
2019	124,689.93	22,145	23,535	101,155	11.19	9,040	
2020	72,604.57	7,573	8,048	64,557	12.17	5,305	
2021	11,919.80	402	427	11,493	13.13	875	
	24,657,115.27	15,963,115	16,965,002	7,692,113		1,396,664	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5	5.66

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1937	5,257.38	5,062	5,257			
1938	12,721.71	12,192	12,722			
1939	9,392.36	8,959	9,392			
1940	8,251.67	7,832	8,229	23	2.80	8
1941	11,712.89	11,063	11,624	89	3.05	29
1942	8,759.99	8,233	8,650	110	3.31	33
1943	3,963.87	3,707	3,895	69	3.57	19
1944	3,997.40	3,720	3,909	88	3.82	23
1945	5,300.88	4,908	5,157	144	4.08	35
1946	12,830.81	11,818	12,417	414	4.34	95
1947	18,676.09	17,114	17,981	695	4.60	151
1948	23,712.95	21,618	22,714	999	4.86	206
1949	30,584.40	27,737	29,143	1,441	5.12	281
1950	35,528.38	32,053	33,677	1,851	5.38	344
1951	30,962.56	27,782	29,190	1,773	5.65	314
1952	32,228.26	28,759	30,217	2,011	5.92	340
1953	38,526.30	34,183	35,915	2,611	6.20	421
1954	36,169.40	31,908	33,525	2,644	6.48	408
1955	45,374.68	39,781	41,797	3,578	6.78	528
1956	47,867.16	41,697	43,810	4,057	7.09	572
1957	43,972.72	38,056	39,985	3,988	7.40	539
1958	54,177.28	46,563	48,923	5,254	7.73	680
1959	68,439.89	58,398	61,358	7,082	8.07	878
1960	49,854.41	42,213	44,352	5,502	8.43	653
1961	43,164.15	36,258	38,096	5,068	8.80	576
1962	61,702.89	51,393	53,998	7,705	9.19	838
1963	65,682.02	54,230	56,978	8,704	9.59	908
1964	117,746.10	96,316	101,197	16,549	10.01	1,653
1965	156,218.11	126,537	132,950	23,268	10.45	2,227
1966	144,702.96	116,026	121,906	22,797	10.90	2,091
1967	132,122.14	104,809	110,121	22,001	11.37	1,935
1968	171,134.21	134,231	141,034	30,100	11.86	2,538
1969	161,914.98	125,499	131,860	30,055	12.37	2,430
1970	148,287.12	113,535	119,289	28,998	12.89	2,250
1971	129,449.80	97,841	102,800	26,650	13.43	1,984
1972	81,360.67	60,666	63,741	17,620	13.99	1,259
1973	75,626.18	55,606	58,424	17,202	14.56	1,181
1974	12,859.33	9,317	9,789	3,070	15.15	203
1975	23,060.52	16,453	17,287	5,774	15.76	366
1976	42,539.64	32,071	33,696	8,844	14.83	596
1977	41,972.64	31,135	32,713	9,260	15.46	599
1978	45,219.49	32,983	34,655	10,564	16.11	656
1979	113,124.56	81,088	85,198	27,927	16.76	1,666



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1980	250,361.88	177,306	186,292	64,070	17.06	3,756
1981	343,530.95	238,823	250,927	92,604	17.72	5,226
1982	282,157.12	192,403	202,154	80,003	18.39	4,350
1983	334,375.80	223,497	234,824	99,552	19.06	5,223
1984	410,367.32	268,709	282,328	128,039	19.73	6,490
1985	429,566.26	275,309	289,262	140,304	20.40	6,878
1986	504,518.26	316,282	332,312	172,206	21.08	8,169
1987	573,111.56	353,094	370,989	202,123	21.45	9,423
1988	654,729.57	393,820	413,779	240,951	22.14	10,883
1989	751,890.36	441,134	463,491	288,399	22.83	12,632
1990	774,718.82	442,984	465,435	309,284	23.53	13,144
1991	700,815.49	390,074	409,844	290,971	24.23	12,009
1992	765,901.82	414,583	435,595	330,307	24.93	13,249
1993	650,472.54	341,953	359,284	291,189	25.64	11,357
1994	753,513.95	384,292	403,769	349,745	26.34	13,278
1995	663,453.09	327,746	344,357	319,096	27.06	11,792
1996	757,189.44	361,785	380,121	377,068	27.78	13,573
1997	722,253.24	333,320	350,213	372,040	28.49	13,059
1998	621,744.85	276,614	290,633	331,112	29.22	11,332
1999	522,279.59	223,640	234,974	287,306	29.94	9,596
2000	1,149,971.91	472,868	496,834	653,138	30.67	21,296
2001	1,032,367.13	406,753	427,368	604,999	31.40	19,267
2002	1,005,237.51	378,673	397,865	607,373	32.13	18,904
2003	1,103,155.63	396,143	416,220	686,936	32.87	20,899
2004	1,073,469.03	366,482	385,056	688,413	33.60	20,488
2005	754,174.15	242,693	254,993	499,181	34.60	14,427
2006	212,731.97	64,607	67,881	144,851	35.35	4,098
2007	2,950,186.78	841,983	884,656	2,065,531	36.09	57,233
2008	1,423,635.80	380,111	399,376	1,024,260	36.83	27,810
2009	1,772,569.14	440,129	462,436	1,310,133	37.58	34,863
2010	1,434,885.61	329,306	345,996	1,088,890	38.33	28,408
2011	1,563,484.57	328,957	345,629	1,217,856	39.09	31,155
2012	1,664,759.30	316,637	332,685	1,332,074	40.09	33,227
2013	1,021,707.23	174,610	183,459	838,248	40.84	20,525
2014	1,231,165.01	186,275	195,716	1,035,449	41.60	24,891
2015	1,326,768.28	174,470	183,312	1,143,456	42.37	26,987
2016	1,384,621.43	154,524	162,356	1,222,265	43.13	28,339
2017	1,957,775.86	178,941	188,010	1,769,766	43.89	40,323
2018	1,446,100.17	102,818	108,029	1,338,071	44.66	29,961

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2019	1,086,825.13	54,885	57,667	1,029,158	45.43	22,654
2020	790,378.45	23,632	24,829	765,549	45.98	16,650
2021	1,067,807.62	10,571	11,107	1,056,701	46.05	22,947
	42,326,880.57	14,344,786	15,071,634	27,255,247		793,284
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.4 1.87

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2						
NET SALVAGE PERCENT.. 0						
1918	113.14	113	113			
1939	77.64	75	78			
1949	77.13	71	77			
1955	432.93	387	433			
1957	490.94	433	491			
1958	704.49	617	704			
1960	354.57	307	355			
1961	925.50	795	926			
1962	6,668.65	5,686	6,669			
1963	11,335.62	9,595	11,336			
1964	16,073.66	13,502	16,074			
1965	20,111.70	16,764	20,055	57	7.49	8
1966	50,989.08	42,162	50,439	550	7.79	71
1967	39,700.39	32,554	38,945	755	8.10	93
1968	52,162.89	42,403	50,727	1,436	8.42	171
1969	47,765.97	38,489	46,045	1,721	8.74	197
1970	51,769.23	41,335	49,449	2,320	9.07	256
1971	43,735.55	34,590	41,380	2,356	9.41	250
1972	25,258.06	19,780	23,663	1,595	9.76	163
1973	22,289.80	17,282	20,675	1,615	10.11	160
1974	2,311.62	1,773	2,121	191	10.48	18
1975	27,435.50	20,821	24,908	2,528	10.85	233
1976	16,834.97	13,763	16,465	370	10.14	36
1977	3,719.09	3,007	3,597	122	10.53	12
1978	6,634.99	5,301	6,342	293	10.93	27
1979	54,498.81	43,000	51,441	3,058	11.34	270
1980	99,727.14	78,066	93,391	6,336	11.49	551
1981	142,563.60	110,059	131,664	10,900	11.94	913
1982	151,600.45	115,322	137,960	13,640	12.40	1,100
1983	137,791.23	103,757	124,125	13,666	12.60	1,085
1984	148,068.07	109,689	131,222	16,846	13.09	1,287
1985	166,429.79	121,211	145,005	21,425	13.58	1,578
1986	190,771.75	137,165	164,091	26,681	13.84	1,928
1987	231,855.81	163,574	195,685	36,171	14.37	2,517
1988	263,091.58	182,875	218,775	44,317	14.66	3,023
1989	240,215.67	163,539	195,643	44,573	15.20	2,932
1990	234,804.04	156,379	187,077	47,727	15.75	3,030
1991	211,471.11	138,302	165,452	46,019	16.09	2,860
1992	216,474.43	138,176	165,301	51,173	16.67	3,070
1993	172,958.74	108,134	129,361	43,598	17.04	2,559
1994	257,332.83	156,613	187,357	69,976	17.63	3,969
1995	229,237.75	135,640	162,267	66,971	18.23	3,674
1996	208,671.49	119,861	143,390	65,281	18.83	3,467

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2						
NET SALVAGE PERCENT.. 0						
1997	281,980.52	157,655	188,604	93,377	19.25	4,851
1998	217,853.17	117,837	140,969	76,884	19.87	3,869
1999	159,090.11	83,093	99,405	59,685	20.50	2,911
2000	374,840.66	188,657	225,692	149,149	21.14	7,055
2001	299,066.48	144,718	173,127	125,939	21.78	5,782
2002	534,141.89	247,895	296,558	237,584	22.42	10,597
2003	681,601.35	301,268	360,409	321,192	23.25	13,815
2004	902,660.60	380,471	455,160	447,501	23.90	18,724
2005	720,439.71	287,383	343,798	376,642	24.74	15,224
2006	426,887.69	161,235	192,886	234,002	25.40	9,213
2007	857,172.16	303,953	363,621	493,551	26.24	18,809
2008	554,465.50	183,750	219,821	334,644	27.07	12,362
2009	786,318.70	242,108	289,635	496,684	27.91	17,796
2010	623,867.35	177,365	212,183	411,684	28.74	14,324
2011	698,079.54	181,780	217,465	480,615	29.58	16,248
2012	686,844.51	162,370	194,244	492,601	30.42	16,193
2013	507,746.93	107,287	128,348	379,399	31.42	12,075
2014	642,318.63	119,600	143,078	499,241	32.42	15,399
2015	543,533.27	87,889	105,142	438,391	33.27	13,177
2016	545,660.13	74,483	89,105	456,555	34.27	13,322
2017	688,738.63	76,657	91,705	597,034	35.27	16,928
2018	760,768.16	65,502	78,361	682,407	36.27	18,815
2019	949,616.27	57,832	69,185	880,431	37.27	23,623
2020	1,000,581.34	35,721	42,733	957,848	38.27	25,029
2021	879,774.56	10,205	12,208	867,567	39.22	22,121
	19,129,585.26	6,599,681	7,894,716	11,234,869		389,770
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.8 2.04

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
 THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1902	24.00	24	24			
1922	10.69	11	11			
1928	109.16	109	109			
1929	753.75	754	754			
1930	776.51	777	777			
1931	19.20	19	19			
1933	257.28	257	257			
1934	12.20	12	12			
1935	119.38	119	119			
1937	880.24	880	880			
1938	199.96	200	200			
1939	55.79	56	56			
1941	371.05	371	371			
1942	668.42	668	668			
1943	4,065.91	4,066	4,066			
1944	964.96	965	965			
1945	478.56	479	479			
1946	57.67	58	58			
1947	577.57	578	578			
1948	1,325.51	1,326	1,326			
1950	1,560.50	1,560	1,560			
1951	3,067.19	3,067	3,067			
1952	4,004.87	4,005	4,005			
1953	4,253.65	4,254	4,254			
1954	12,797.76	12,798	12,798			
1955	20,871.23	20,871	20,871			
1956	21,652.98	21,653	21,653			
1957	23,458.28	23,458	23,458			
1958	22,780.75	22,781	22,781			
1959	20,749.00	20,749	20,749			
1960	23,809.61	23,810	23,810			
1961	28,282.02	28,282	28,282			
1962	11,871.24	11,756	7,728	4,143	0.29	4,143
1963	34,823.33	33,918	22,298	12,525	0.78	12,525
1964	23,277.93	22,300	14,660	8,618	1.26	6,840
1965	28,992.94	27,321	17,961	11,032	1.73	6,377
1966	26,851.34	24,891	16,364	10,487	2.19	4,789
1967	47,184.51	43,032	28,290	18,895	2.64	7,157
1968	50,121.10	44,975	29,567	20,554	3.08	6,673
1969	41,483.63	36,630	24,081	17,403	3.51	4,958
1970	42,083.29	36,584	24,051	18,032	3.92	4,600

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1971	96,604.97	82,662	54,342	42,263	4.33	9,761
1972	63,851.13	53,763	35,344	28,507	4.74	6,014
1973	34,035.02	28,204	18,541	15,494	5.14	3,014
1974	21,979.85	17,921	11,781	10,199	5.54	1,841
1975	18,558.43	14,890	9,789	8,769	5.93	1,479
1976	737.80	653	429	309	5.87	53
1977	519.78	455	299	221	6.35	35
1978	10,078.47	8,751	5,753	4,325	6.58	657
1979	31,277.35	26,798	17,617	13,660	7.09	1,927
1980	55,316.54	46,964	30,874	24,443	7.37	3,317
1981	78,260.60	65,794	43,253	35,008	7.66	4,570
1982	100,326.46	83,442	54,855	45,471	7.98	5,698
1983	71,959.83	58,885	38,711	33,249	8.53	3,898
1984	29,408.71	23,768	15,625	13,784	8.88	1,552
1985	40,985.34	32,686	21,488	19,497	9.25	2,108
1986	75,931.55	59,971	39,425	36,507	9.43	3,871
1987	15,358.13	11,946	7,853	7,505	9.83	763
1988	48,473.11	37,092	24,385	24,088	10.25	2,350
1989	66,764.60	50,427	33,151	33,614	10.50	3,201
1990	46,147.43	34,214	22,493	23,654	10.96	2,158
1991	89,280.62	65,175	42,847	46,434	11.25	4,127
1992	79,932.27	57,136	37,562	42,370	11.74	3,609
1993	96,281.50	67,580	44,428	51,854	12.07	4,296
1994	129,898.55	89,396	58,770	71,129	12.42	5,727
1995	109,338.85	73,651	48,419	60,920	12.80	4,759
1996	106,047.80	69,811	45,894	60,154	13.19	4,561
1997	61,445.03	39,607	26,038	35,407	13.46	2,631
1998	77,595.65	48,699	32,015	45,581	13.90	3,279
1999	3,364.29	2,059	1,354	2,010	14.21	141
2000	110,655.69	65,884	43,313	67,343	14.55	4,628
2001	7,573.61	4,376	2,877	4,697	14.92	315
2002	176,529.36	98,715	64,896	111,633	15.31	7,292
2003	362,805.96	196,423	129,129	233,677	15.60	14,979
2004	2,567.99	1,342	882	1,686	15.92	106
2005	51,666.77	25,957	17,064	34,603	16.26	2,128
2006	131,268.72	63,337	41,638	89,631	16.53	5,422
2007	170,092.61	78,464	51,583	118,510	16.83	7,042
2008	215,701.81	94,628	62,209	153,493	17.17	8,940
2009	144,080.11	59,937	39,403	104,677	17.43	6,006
2010	213,625.82	83,891	55,150	158,476	17.65	8,979
2011	170,013.88	62,701	41,220	128,794	17.83	7,223

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
 THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2012	180,758.87	62,127	40,843	139,916	17.98	7,782
2013	281,245.20	89,492	58,833	222,412	18.04	12,329
2014	143,760.23	41,791	27,474	116,286	18.09	6,428
2015	308,291.28	80,711	53,060	255,231	18.09	14,109
2016	521,213.80	120,557	79,255	441,959	18.00	24,553
2017	493,745.28	98,157	64,529	429,216	17.80	24,113
2018	498,694.56	81,786	53,766	444,929	17.42	25,541
2019	124,228.60	15,678	10,307	113,922	16.74	6,805
2020	323,782.93	27,003	17,751	306,032	15.56	19,668
2021	44,065.45	1,516	997	43,068	12.87	3,346
	6,841,833.15	3,187,297	2,163,531	4,678,302		367,193
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 5.37

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R0.5						
NET SALVAGE PERCENT.. 0						
1941	38.38	38	38			
1942	67.31	67	67			
1950	90.19	90	90			
1955	4,288.05	4,288	4,288			
1957	14,374.70	14,375	14,375			
1959	188.29	184	163	25	0.78	25
1962	7,626.48	7,102	6,309	1,317	2.20	599
1967	445.13	384	341	104	4.36	24
1972	7,910.24	6,338	5,630	2,280	6.36	358
1981	13,548.93	11,061	9,825	3,724	9.09	410
1985	14,556.64	11,292	10,030	4,527	10.53	430
1992	2,228.63	1,541	1,369	860	13.14	65
2010	68,488.09	25,724	22,850	45,638	18.98	2,405
2015	2,847.08	711	632	2,215	19.29	115
	136,698.14	83,195	76,007	60,691		4,431

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 3.24



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1973	917.13	917	917			
1974	11,561.27	11,561	11,561			
1975	3,189.09	3,184	2,660	529	0.04	529
1976	6,308.81	6,304	5,266	1,043	0.04	1,043
1980	1,144.78	1,110	927	218	1.32	165
1983	10,695.21	10,149	8,478	2,217	2.07	1,071
1984	4,730.23	4,443	3,712	1,018	2.42	421
1985	27,353.09	25,501	21,303	6,050	2.64	2,292
1986	61,596.14	56,939	47,565	14,031	2.90	4,838
1987	40,005.58	36,625	30,596	9,410	3.18	2,959
1989	3,425.59	3,065	2,560	866	3.82	227
1990	37,952.71	33,626	28,090	9,863	4.04	2,441
1991	31,594.95	27,677	23,121	8,474	4.31	1,966
1992	6,510.50	5,611	4,687	1,824	4.71	387
1993	1,718.09	1,460	1,220	498	5.03	99
1994	4,082.11	3,413	2,851	1,231	5.37	229
2000	47,842.64	35,040	29,272	18,571	7.82	2,375
2001	142,467.12	101,223	84,559	57,908	8.32	6,960
2003	2,326.24	1,546	1,291	1,035	9.29	111
2004	119,576.43	76,433	63,850	55,726	9.83	5,669
2005	230,939.52	141,797	118,454	112,486	10.32	10,900
2006	17,269.88	10,117	8,451	8,819	10.90	809
2007	9,937.59	5,544	4,631	5,307	11.42	465
2008	0.11					
2009	5,832.45	2,904	2,426	3,406	12.52	272
2010	123,486.39	57,520	48,051	75,435	13.09	5,763
2011	49,875.40	21,611	18,053	31,822	13.62	2,336
2012	146,646.41	58,556	48,916	97,730	14.17	6,897
2013	595,156.78	216,399	180,774	414,383	14.73	28,132
2014	1,877,741.98	612,707	511,840	1,365,902	15.31	89,216
2015	746,843.16	215,166	179,744	567,099	15.86	35,757
2016	907,474.51	226,143	188,914	718,561	16.32	44,029
2017	2,176,758.56	452,766	378,230	1,798,529	16.82	106,928
2018	2,162,612.93	357,696	298,810	1,863,803	17.24	108,109
2019	766,834.29	92,864	77,577	689,257	17.54	39,296
2020	1,074,321.19	79,929	66,771	1,007,550	17.63	57,150
2021	404,848.26	10,688	8,928	395,920	16.87	23,469
	11,861,577.12	3,008,234	2,515,056	9,346,521		593,310

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 5.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.5 OTHER EQUIPMENT - GPS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2014	1,942,103.70	1,394,236	1,391,191	550,913	2.91	189,317
2015	112,834.83	72,914	72,755	40,080	3.51	11,419
2016	33,669.32	18,929	18,888	14,781	4.22	3,503
2017	34,335.00	16,045	16,010	18,325	5.03	3,643
2018	78,429.10	28,642	28,579	49,850	5.94	8,392
	2,201,371.95	1,530,766	1,527,423	673,949		216,274
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 9.82

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,047	1,171			
1958	192.08	168	192			
1959	2,129.94	1,850	2,130			
1971	17,971.09	13,953	17,971			
1983	7,872.27	5,746	7,872			
1984	3,449.87	2,478	3,450			
1987	6,786.87	4,625	6,787			
1988	9,428.54	6,301	9,429			
1990	820.22	526	819			
	49,821.42	36,694	49,821			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	89,422.35	86,814	89,422			
2003	96,741.60	89,083	96,742			
2004	31,580.89	27,502	31,581			
2005	522.52	429	522	1	3.58	
2007	4,181.56	3,014	3,664	518	5.58	93
2010	7,734.00	4,415	5,368	2,366	8.58	276
2011	12,031.56	6,266	7,618	4,414	9.58	461
2012	1,550.11	730	887	663	10.58	63
2014	565,919.21	209,860	255,136	310,783	12.58	24,705
2015	1,175,148.72	377,023	458,364	716,785	13.58	52,782
2016	113,113.73	30,635	37,244	75,870	14.58	5,204
2017	14,623.69	3,229	3,926	10,698	15.58	687
	2,112,569.94	839,000	990,474	1,122,096		84,271
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.3 3.99

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.11 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	24,427.00	16,963	17,534	6,893	4.58	1,505
2015	66,876.67	28,609	29,573	37,304	8.58	4,348
	91,303.67	45,572	47,107	44,197		5,853
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 6.41

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	597,122.28	597,122	597,122			
2017	1,577,540.60	1,393,489	1,241,661	335,880	0.58	335,880
2018	173,736.13	118,719	105,784	67,952	1.58	43,008
2019	10,859.79	5,249	4,677	6,183	2.58	2,397
2020	346,441.62	98,157	87,462	258,980	3.58	72,341
	2,705,700.42	2,212,736	2,036,706	668,994		453,626
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 16.77

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,781.00	2,626	3,781			
2012	14,849.79	9,322	14,850			
2013	2,789.00	1,565	2,789			
2015	4,197.10	1,795	4,924		727-	
	25,616.89	15,308	26,344		727-	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	5,210.28	5,210	5,210			
1997	1,139,439.92	1,112,857	1,139,440			
1998	383,704.26	359,404	371,933	11,771	1.58	7,450
1999	191,341.50	171,570	177,551	13,790	2.58	5,345
2000	296,716.81	254,188	263,049	33,668	3.58	9,404
2001	186,888.81	152,626	157,946	28,943	4.58	6,319
2002	303,527.92	235,741	243,959	59,569	5.58	10,675
2003	291,419.99	214,680	222,164	69,256	6.58	10,525
2004	366,999.55	255,678	264,591	102,409	7.58	13,510
2005	79,725.36	52,353	54,178	25,547	8.58	2,978
2006	167,413.05	103,239	106,838	60,575	9.58	6,323
2007	835,832.86	482,000	498,802	337,031	10.58	31,855
2008	1,181,797.10	634,235	656,344	525,453	11.58	45,376
2009	278,442.30	138,294	143,115	135,327	12.58	10,757
2010	777,173.73	354,912	367,284	409,890	13.58	30,183
2011	595,579.35	248,160	256,811	338,768	14.58	23,235
2012	870,830.41	328,016	339,450	531,380	15.58	34,107
2013	784,168.63	264,006	273,209	510,960	16.58	30,818
2014	894,641.85	265,413	274,665	619,977	17.58	35,266
2015	1,788,936.70	459,166	475,172	1,313,765	18.58	70,709
2016	971,312.23	210,454	217,790	753,522	19.58	38,484
2017	1,449,495.87	256,082	265,009	1,184,487	20.58	57,555
2018	1,163,102.32	158,961	164,502	998,600	21.58	46,274
2019	932,956.06	90,189	93,333	839,623	22.58	37,184
2020	670,668.98	38,007	39,332	631,337	23.58	26,774
2021	1,034,477.48	18,962	19,623	1,014,854	24.54	41,355
	17,641,803.32	6,864,403	7,091,300	10,550,503		632,461

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7 3.59



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394.12 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1.5						
NET SALVAGE PERCENT.. 0						
1991	24,694.44	24,694	24,694			
1993	5,143.92	5,144	5,144			
1994	117,928.20	117,928	117,928			
1995	1,302,755.56	1,302,756	1,302,756			
1996	587,355.23	587,355	587,355			
1998	98,401.65	98,392	98,402			
1999	18,450.18	18,240	18,289	161	0.26	161
2001	80,747.15	77,646	77,856	2,891	0.82	2,891
	2,235,476.33	2,232,155	2,232,424	3,052		3,052
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.0 0.14

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	1,118.18	1,086	1,004	114	0.58	114
2011	19,084.33	9,940	9,188	9,896	9.58	1,033
2015	245,836.91	78,872	72,907	172,930	13.58	12,734
	266,039.42	89,898	83,099	182,940		13,881
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 5.22

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,283	14,666			
1991	70,212.28	67,909	70,212			
1992	7,619.70	7,307	7,620			
1993	2,619.06	2,493	2,619			
1994	45,419.28	42,962	45,419			
1995	9,638.80	9,014	9,639			
1997	945.49	868	945			
1999	89,292.15	80,265	89,292			
2000	424,416.34	376,288	424,416			
2001	23,340.60	20,395	23,341			
2002	21,599.55	18,580	21,600			
2003	209,492.31	177,482	209,492			
2011	25,036.41	17,318	25,036			
2014	4,400.00	2,548	6,273	1,873-		
	948,698.04	837,712	950,570	1,872-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R2.5						
NET SALVAGE PERCENT.. 0						
1995	11,741.33	10,918	11,741			
1996	125,441.49	115,093	125,441			
1997	33,444.00	30,377	33,444			
1998	6,337.07	5,684	6,337			
1999	96,304.72	85,056	96,305			
2000	239,707.61	207,922	239,708			
2001	117,197.05	99,535	117,197			
2002	106,166.48	88,023	106,166			
2015	51,575.93	18,696	50,388	1,188	11.28	105
	787,915.68	661,304	786,727	1,189		105
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.3	0.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	7,023.47	7,023	7,023			
2007	136.82	131	137			
2008	2,264.03	2,025	2,195	69	1.58	44
2009	11,311.50	9,363	10,151	1,160	2.58	450
2010	25,988.40	19,780	21,445	4,543	3.58	1,269
2011	6,122.60	4,252	4,610	1,513	4.58	330
2012	129,294.07	81,168	88,002	41,292	5.58	7,400
2013	14,421.00	8,092	8,773	5,648	6.58	858
2014	98,828.36	48,865	52,979	45,849	7.58	6,049
2015	400,910.38	171,501	185,941	214,969	8.58	25,055
2016	234,767.97	84,777	91,914	142,854	9.58	14,912
2017	8,370.44	2,465	2,673	5,697	10.58	538
2018	12,626.00	2,876	3,118	9,508	11.58	821
	952,065.04	442,318	478,961	473,104		57,726

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 6.06

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## PART III. EXPERIENCED NET SALVAGE

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
303.00	740,840.66			
362.10		27,770.30		27,770.30-
374.20	7.02	192.38		192.38-
374.40	281.87	17.13		17.13-
375.34	72,407.95	26,961.80		26,961.80-
375.70	9,328.45			
376.00	8,479,913.68	1,131,099.09	3,855.00	1,127,244.09-
378.00	1,212,757.48	63,141.34		63,141.34-
380.00	6,548,981.00	2,853,156.51		2,853,156.51-
381.00	724,309.02	675.71	215,365.51	214,689.80
382.00	154,260.25			
383.00	17,403.11			
385.00	85,292.41	64,142.79		64,142.79-
387.40	36,279.86	1,807.70		1,807.70-
391.10	260,945.93			
391.12	1,898,783.69			
393.00	2,299.92			
394.00	161,691.96	2,431.14		2,431.14-
395.00	13,945.83			
396.00	218,570.62		52,454.60	52,454.60
397.10	168,830.82			
397.50	14,631.27			
398.00	47,919.70			
	20,869,682.50	4,171,395.89	271,675.11	3,899,720.78-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
303.00	2,263,869.67			
353.00	5,745.26			
355.00	18,533.09			
362.10		56,417.81		56,417.81-
374.40	11,936.44	38,240.05		38,240.05-
375.34	177,551.37	36,137.31		36,137.31-
376.00	12,225,336.78	1,258,205.78	1,297.00	1,256,908.78-
378.00	649,171.93	247,333.58		247,333.58-
379.10	889.56			
380.00	7,406,277.97	2,142,798.48		2,142,798.48-
381.00	394,736.32	4,899.87	34,508.89	29,609.02
382.00	124,360.72			
383.00	12,648.88			
385.00	357,612.63	113,814.22		113,814.22-
387.40	37,733.38	459.97		459.97-
391.10	475,324.47			
392.00	42,274.76			
393.00	939.35			
394.00	186,713.88	1,648.52		1,648.52-
395.00	8,811.95			
396.00	180,818.08			
397.50	43,079.36	257.12		257.12-
398.00	9,171.96			
	24,633,537.81	3,900,212.71	35,805.89	3,864,406.82-



COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
303.00	1,796,364.46			
351.20	9,061.96	21,434.00		21,434.00-
353.00	55.42	633.71		633.71-
362.10		101,148.90		101,148.90-
374.20	2.25			
374.40	2,661.60	3,646.96		3,646.96-
375.34	47,458.73	35,116.51		35,116.51-
375.70	3,994.37			
376.00	10,232,873.86	1,441,406.34		1,441,406.34-
378.00	846,387.37	370,922.18		370,922.18-
379.10	4,260.61	76,321.00		76,321.00-
380.00	9,754,235.29	3,052,049.09		3,052,049.09-
381.00	517,125.77		60,956.85	60,956.85
382.00	154,844.89	10.01		10.01-
383.00	7,723.55			
385.00	198,750.03	124,888.37		124,888.37-
387.40	79,635.11	5,150.01		5,150.01-
391.10	480,955.49			
391.12	299,109.66			
392.00	3,312.39		13,348.29	13,348.29
393.00	13,435.25			
394.00	432,858.80		6,262.88	6,262.88
395.00	4,710.24			
396.00	87,406.00		123,650.81	123,650.81
398.00	10,374.96			
	24,987,598.06	5,232,727.08	204,218.83	5,028,508.25-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
303.00	132,678.23			
352.01	60,192.37			
352.02	647.80			
353.00	10,141.97	220.40		220.40-
354.00	774.99			
362.10		84,433.04		84,433.04-
374.40	1,463.92	4,027.90		4,027.90-
375.34	63,972.20	13,446.58		13,446.58-
375.60	1,441.97	518.68		518.68-
375.70	191,736.25			
376.00	24,112,905.61	1,562,758.41		1,562,758.41-
378.00	787,329.71	197,320.30		197,320.30-
380.00	10,932,664.80	3,345,786.25		3,345,786.25-
381.00	577,587.04	675.26		675.26-
382.00	102,336.91			
383.00	390,529.60			
385.00	261,484.70	187,266.09		187,266.09-
387.40	167,920.32	2,001.41		2,001.41-
391.10	80,599.29			
391.12	380,331.60			
392.00	30,525.57		606.50	606.50
394.00	566,669.51			
394.12	461,286.70-			
397.50	4,347.89			
398.00	11,186.58			
	38,408,182.13	5,398,454.32	606.50	5,397,847.82-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.00	1,242,287.64			
354.00	95.51			
362.10		66,230.55		66,230.55-
374.40	2,224.27	181.75		181.75-
375.34	82,598.36	53,446.96		53,446.96-
375.70		6.91		6.91-
376.00	11,960,446.96	908,940.08		908,940.08-
378.00	350,646.55	137,617.14		137,617.14-
380.00	12,050,607.19	4,200,676.28		4,200,676.28-
381.00	541,339.03			
382.00	81,972.15			
383.00	8,090.43	925.21		925.21-
385.00	693,837.68	82,945.35		82,945.35-
387.40	79,636.33	1,780.14		1,780.14-
391.10	96,147.00			
391.12	941,918.01			
394.00	173,810.23			
394.12		3,239.63		3,239.63-
395.00	2,990.39			
398.00	17,913.22			
	28,326,560.95	5,455,990.00		5,455,990.00-
TOTAL	137,225,561.45	24,158,780.00	512,306.33	23,646,473.67-

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

5. Provide a comparison of respondent's calculated depreciation reserve vs. book reserve by account at the end of the test year.

Response:

A comparison of the calculated depreciation reserve vs. book reserve by account as of November 30, 2021, is listed on Pages 2 through 4 of this response.

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF NOVEMBER 30, 2021

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
<b>DEPRECIABLE PLANT</b>			
<b>UNDERGROUND STORAGE PLANT</b>			
350.2	RIGHTS OF WAY	1,785	1,931
351	COMPRESSOR STATION STRUCTURES	2,351,949	2,362,836
	WELLS		
352.01	CONSTRUCTION	748,391	738,926
352.02	EQUIPMENT	305,557	168,032
	<i>TOTAL ACCOUNT 352</i>	<u>1,053,948</u>	<u>906,958</u>
352.1	STORAGE LEASEHOLDS AND RIGHTS	191,729	206,932
353	LINES	356,542	388,491
354	COMPRESSOR STATION EQUIPMENT	769,740	816,990
355	MEASURING AND REGULATING EQUIPMENT	95,082	104,477
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>4,820,775</b>	<b>4,788,615</b>
<b>DISTRIBUTION PLANT</b>			
	LAND AND LAND RIGHTS		
374.4	LAND RIGHTS	911,948	866,132
374.5	RIGHTS OF WAY	1,677,884	1,791,949
	<i>TOTAL ACCOUNT 374</i>	<u>2,589,832</u>	<u>2,658,081</u>
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	1,372,501	1,418,913
375.6	INDUSTRIAL MEASURING AND REGULATING	59,155	75,321
375.7	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	0	3,302,678
	OTHER BUILDINGS	928,389	1,054,096
	<i>TOTAL ACCOUNT 375.70</i>	<u>928,389</u>	<u>4,356,774</u>
375.8	COMMUNICATION	7,756	8,256
	<i>TOTAL ACCOUNT 375</i>	<u>2,367,801</u>	<u>5,859,264</u>
376	MAINS		
	CAST IRON	156,489	134,755
	BARE STEEL	49,795,835	42,879,976
	OTHER	311,704,432	268,413,585
	<i>TOTAL ACCOUNT 376</i>	<u>361,656,756</u>	<u>311,428,316</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF NOVEMBER 30, 2021

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	21,059,888	21,223,803
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	104,280	33,640
380	SERVICES		
	BARE STEEL	664,076	580,077
	OTHER	155,586,067	135,905,920
	<i>TOTAL ACCOUNT 380</i>	156,250,143	136,485,997
381	METERS	17,173,783	17,559,361
381.1	METERS - AMR	15,963,115	16,965,002
382	METER INSTALLATIONS	14,344,786	15,071,634
383	HOUSE REGULATORS AND INSTALLATIONS	6,599,681	7,894,716
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	3,187,297	2,163,531
	OTHER EQUIPMENT		
387	GENERAL	83,195	76,007
387.4	COMMUNICATION EQUIPMENT	3,008,234	2,515,056
387.5	GPS EQUIPMENT	1,530,766	1,527,423
	<i>TOTAL ACCOUNT 387</i>	4,622,195	4,118,486
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>605,919,557</b>	<b>541,461,831</b>
<b>GENERAL PLANT</b>			
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	36,694	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.1	FURNITURE	839,000	990,474
391.11	EQUIPMENT	45,572	47,107
391.12	INFORMATION SYSTEMS	2,212,736	2,036,706
	<i>TOTAL ACCOUNT 391</i>	3,097,308	3,074,287
392	TRANSPORTATION EQUIPMENT - TRAILERS	15,308	26,344
	TOOLS, SHOP AND GARAGE EQUIPMENT		
394	EQUIPMENT	6,864,403	7,091,300
394.12	CNG FACILITIES	2,232,155	2,232,424
	<i>TOTAL ACCOUNT 394</i>	9,096,558	9,323,724
395	LABORATORY EQUIPMENT	89,898	83,099
396	POWER OPERATED EQUIPMENT	837,712	950,570

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF NOVEMBER 30, 2021

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	661,304	786,727
398	MISCELLANEOUS EQUIPMENT	442,318	478,961
	<b>TOTAL GENERAL PLANT</b>	<b>14,277,100</b>	<b>14,773,533</b>
	<b>SUBTOTAL DEPRECIABLE PLANT</b>	<b>625,017,432</b>	<b>561,023,979</b>
<b>AMORTIZABLE PLANT</b>			
303	MISCELLANEOUS INTANGIBLE PLANT	17,729,680	17,729,680
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	1,006,579	1,006,579
362.1	ENVIRONMENTAL REMEDIATION	(230,180)	(230,180)
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	2,547,985	2,547,985
	<b>SUBTOTAL AMORTIZABLE PLANT</b>	<b>21,054,064</b>	<b>21,054,064</b>
	<b>NONDEPRECIABLE PLANT</b>	<b>234,693</b>	<b>234,693</b>
	<b>TOTAL GAS PLANT</b>	<b>646,306,189</b>	<b>582,312,736</b>

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

6. Supply a schedule by account and depreciation group showing the survivor curve and annual accrual rate estimated to be appropriate:
- a. For the purposes of this filing.
  - b. For the purposes of the most recent rate increase filing prior to the current proceedings.
    - (i) Supply a comprehensive statement of any changes made in method of depreciation and in the selection of average services lives and dispersion.

Response:

- a. Please refer to pages I-3 through I-5 of the Columbia's historic test year Depreciation Study in Exhibit No.9, Schedule No.1.
- b. Please refer to Exhibit No.9, Schedule No.3, Pages 2 through 4.
- b. (i) The depreciation methods and procedures used in this filing are the same as those used in previous filings. Explanations of the depreciation methods and procedures are presented in Exhibit No. 109.

The estimated survivor curves used in this filing have not changed from those used in the most recent rate filing, R-2021-3024296.



COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2020

DEPRECIABLE GROUP (1)		SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2020 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (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 *	1,932.08	1,931	1	0	-	-
351.2	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,250,036.96	2,046,982	1,203,055	264,059	8.12	4.6
WELLS								
352.01	CONSTRUCTION	SQUARE *	738,941.36	738,926	15	3	0.00	5.0
352.02	EQUIPMENT	50-S2.5 *	168,031.87	168,032	0	0	-	-
	TOTAL ACCOUNT 352		906,973.23	906,958	15	3		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	2	0.00	4.5
353	LINES	50-S1.5 *	389,345.13	388,491	854	199	0.05	4.3
354	COMPRESSOR STATION EQUIPMENT	55-R2.5 *	948,176.70	783,946	164,231	36,345	3.83	4.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	104,476.92	104,477	0	0	-	-
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>		<b>5,807,881.80</b>	<b>4,439,717</b>	<b>1,368,165</b>	<b>300,608</b>	<b>5.18</b>	
<b>DISTRIBUTION PLANT</b>								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	70-R2.5	3,448,401.85	803,165	2,645,237	57,691	1.67	45.9
374.5	RIGHTS OF WAY	80-S4	3,233,171.42	1,756,977	1,476,194	35,018	1.08	42.2
	TOTAL ACCOUNT 374		6,681,573.27	2,560,142	4,121,431	92,709	1.39	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1	5,532,311.36	1,352,223	4,180,088	121,243	2.19	34.5
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	86,227.87	74,799	11,429	544	0.63	21.0
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	14,807,424.57	2,857,433	11,949,991	431,577	2.91	27.7
	OTHER BUILDINGS	35-R2	2,914,621.35	974,135	1,940,486	85,643	2.94	22.7
	TOTAL ACCOUNT 375.70		17,722,045.92	3,831,568	13,890,477	517,220	2.92	26.9
375.8	COMMUNICATION	45-R3	16,515.17	7,896	8,619	364	2.20	23.7
	TOTAL ACCOUNT 375		23,357,100.32	5,266,486	18,090,613	639,371	2.74	
376	MAINS							
	CAST IRON	71-R1 *	198,560.29	160,052	38,508	8,343	4.20	4.6
	BARE STEEL	71-R1 *	64,049,383.25	46,340,617	17,708,766	1,909,671	2.98	9.3
	OTHER	71-R1	1,928,357,530.84	242,174,302	1,686,183,229	41,557,002	2.16	40.6
	TOTAL ACCOUNT 376		1,992,605,474.38	288,674,971	1,703,930,503	43,475,016	2.18	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENER	45-O1	112,862,439.95	17,480,520	95,381,920	4,434,229	3.93	21.5
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY G/	35-S2	135,966.90	27,311	108,656	11,636	8.56	9.3
380	SERVICES							
	BARE STEEL	50-R0.5 *	826,513.32	628,310	198,203	28,221	3.41	7.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2020

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
		AS OF NOVEMBER 30, 2020 (3)	RESERVE (4)	BOOK ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
OTHER	50-R0.5	629,633,742.93	127,334,407	502,299,336	18,933,806	3.01	26.5
TOTAL ACCOUNT 380		630,460,256.25	127,962,717	502,497,539	18,962,027	3.01	
381 METERS	44-S1	40,743,003.61	17,078,832	23,664,172	982,342	2.41	24.1
381.1 METERS - AMR	15-S2.5	24,645,195.47	15,534,889	9,110,306	1,501,943	6.09	6.1
382 METER INSTALLATIONS	55-R3	41,270,604.91	14,413,488	26,857,117	774,804	1.88	34.7
383 HOUSE REGULATORS AND INSTALLATIONS	45-S2	18,139,751.01	7,565,856	10,573,895	364,463	2.01	29.0
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	6,998,445.32	2,084,988	4,913,457	386,167	5.52	12.7
OTHER EQUIPMENT							
387 GENERAL	32-R0.5	136,698.14	72,195	64,503	6,172	4.52	10.5
387.4 COMMUNICATION EQUIPMENT	25-R2	11,329,312.50	2,247,776	9,081,536	565,688	4.99	16.1
387.5 GPS EQUIPMENT	10-S3	2,201,371.95	1,313,395	887,977	238,060	10.81	3.7
TOTAL ACCOUNT 387		13,667,382.59	3,633,366	10,034,016	809,920	5.93	
<b>TOTAL DISTRIBUTION PLANT</b>		<b>2,911,567,193.98</b>	<b>502,283,566</b>	<b>2,409,283,625</b>	<b>72,434,627</b>	<b>2.49</b>	
<b>GENERAL PLANT</b>							
390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
OFFICE FURNITURE AND EQUIPMENT							
391.1 FURNITURE	20-SQ	2,308,323.16	1,074,322	1,234,001	86,230	3.74	14.3
391.11 EQUIPMENT	15-SQ	91,303.67	41,394	49,910	5,835	6.39	8.6
391.12 INFORMATION SYSTEMS	5-SQ	3,270,693.60	2,297,010	973,684	686,165	20.98	1.4
TOTAL ACCOUNT 391		5,670,320.43	3,412,726	2,257,595	778,230	13.72	
392 TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	26,344	(727)	0	-	-
TOOLS, SHOP AND GARAGE EQUIPMENT							
394 EQUIPMENT	25-SQ	17,148,549.66	7,008,818	10,139,732	607,391	3.54	16.7
394.12 CNG FACILITIES	12-S1.5	2,414,784.54	2,411,138	3,647	3,397	0.14	1.1
TOTAL ACCOUNT 394		19,563,334.20	9,419,956	10,143,379	610,788	3.12	
395 LABORATORY EQUIPMENT	20-SQ	266,039.42	69,334	196,705	13,881	5.22	14.2
396 POWER OPERATED EQUIPMENT	13-L2	948,698.04	927,581	21,117	5,387	0.57	3.9
397.5 COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	787,915.68	786,130	1,786	150	0.02	11.9
398 MISCELLANEOUS EQUIPMENT	15-SQ	953,269.70	420,527	532,743	58,008	6.09	9.2
<b>TOTAL GENERAL PLANT</b>		<b>28,265,015.78</b>	<b>15,112,419</b>	<b>13,152,598</b>	<b>1,466,444</b>	<b>5.19</b>	
<b>SUBTOTAL DEPRECIABLE PLANT</b>		<b>2,945,640,091.56</b>	<b>521,835,702</b>	<b>2,423,804,388</b>	<b>74,201,679</b>	<b>2.52</b>	
<b>AMORTIZABLE PLANT</b>							

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2020

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
		AS OF NOVEMBER 30, 2020 (3)	RESERVE (4)	BOOK ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
303 MISCELLANEOUS INTANGIBLE PLANT		32,541,327.60	16,663,271	15,878,057	4,137,597	**	
303.6 MISCELLANEOUS INTANGIBLE PLANT - CLOUD		1,719,212.36	313,594	1,405,618	313,594	**	
362.1 ENVIRONMENTAL REMEDIATION			(211,300)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		5,819,324.53	2,261,363	3,557,962	301,798	**	
<b>SUBTOTAL AMORTIZABLE PLANT</b>		<b>40,079,864.49</b>	<b>19,026,928</b>	<b>20,841,637</b>	<b>4,752,989</b>		
<b>NONDEPRECIABLE PLANT</b>		<b>3,533,240.78</b>	<b>234,693</b>				
<b>TOTAL GAS PLANT</b>		<b>2,989,253,196.83</b>	<b>541,097,323</b>	<b>2,444,646,025</b>	<b>78,954,668</b>		

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

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

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

7. Provide a table, showing the cumulative depreciated original cost 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. Original cost – the total surviving cost associated with each installation year from all plant accounts.
  - c. Calculated depreciation reserve – the calculated depreciation reserve associated with each installation year from all plant accounts.
  - d. Depreciated original cost – (Column B minus Column C).
  - e. Total – cumulation year by year of the figures from Column D.
  - f. Column E divided by the total of the figure in Column D.

Response:

Please reference pages II-3 through II-6 of Columbia's Depreciation Study for the historic test year included in Exhibit No.9, Schedule No.1.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

17. Regardless of whether a claim for net negative or positive salvage is made, attach an exhibit showing gross salvage, cost of removal, and net salvage for the test year and four previous years by account.

Response:

Please refer to pages III-2 through III-6 of Columbia's historic test year depreciation study is included in Exhibit No.9, Schedule No.1.

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

12. Provide a schedule showing residential and commercial heating sales by unit (MCF) per month and degree days for the test year and three preceding twelve month periods.

Response:

See Exhibit No. 10, Schedule No. 1, Pages 2-3 for residential and commercial heating sales by Dth.

Columbia Gas of Pennsylvania, Inc  
Degree Day Data and Residential Heating Sales  
Billing Month

Line No.	Description	December (1)	January (2)	February (3)	March (4)	April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	Total (13)
<b>1</b>	<b>Degree Days (BPT=65)</b>													
2	January 2023 to December 2023 (1)	820	1,058	1,046	877	565	271	86	8	2	17	136	431	5,317
3	December 2021 to November 2022 (1)	820	1,058	1,046	877	565	271	86	8	2	17	136	431	5,317
4	December 2020 to November 2021 (2)	740	1,034	1,069	845	457	319	110	12	2	12	79	385	5,064
5	December 2019 to November 2020 (3)	904	941	874	746	511	426	102	5	-	23	171	375	5,078
6	December 2018 to November 2019 (3)	951	1,018	1,062	911	525	204	61	7	1	8	116	492	5,356
7	December 2017 to November 2018 (3)	856	1,313	946	787	748	259	28	5	1	15	133	566	5,657
<b>8</b>	<b>Residential Heating Sales - Dth</b>													
9	January 2023 to December 2023 (1)	3,909,296	5,377,111	5,597,032	4,613,948	2,696,840	1,130,352	346,204	-	-	-	278,451	1,607,107	25,556,341
10	December 2021 to November 2022 (1)	3,790,308	5,283,037	5,499,931	4,536,961	2,657,259	1,109,442	339,867	-	-	-	271,065	1,579,983	25,067,854
11	December 2020 to November 2021 (2)	3,233,503	5,037,479	5,349,757	4,232,030	2,026,447	1,232,832	396,870	-	-	-	112,013	1,297,578	22,918,509
12	December 2019 to November 2020 (3)	3,692,059	4,057,029	3,865,645	3,246,527	1,881,947	1,552,350	395,615	-	-	-	309,325	1,154,559	20,155,057
13	December 2018 to November 2019 (3)	4,234,179	4,693,111	5,245,534	4,390,123	2,370,896	691,672	195,757	-	-	-	209,150	1,708,398	23,738,820
14	December 2017 to November 2018 (3)	3,614,430	6,182,546	4,547,759	3,589,668	3,349,906	1,125,466	105,612	-	-	-	239,167	1,997,256	24,751,810

(1) Rate test year and Future test year reflecting normal weather based upon the 20 Year (2002-2021) average.

(2) Historic test year.

(3) Actual heating sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc  
Degree Day Data and Commercial Heating Sales  
Billing Month

Line No.	Description	December (1)	January (2)	February (3)	March (4)	April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	Total (13)
<b>1</b>	<b>Degree Days (BPT=65)</b>													
2	January 2023 to December 2023 (1)	820	1,058	1,046	877	565	271	86	8	2	17	136	431	5,317
3	December 2021 to November 2022 (1)	820	1,058	1,046	877	565	271	86	8	2	17	136	431	5,317
4	December 2020 to November 2021 (2)	740	1,034	1,069	845	457	319	110	12	2	12	79	385	5,064
5	December 2019 to November 2020 (3)	904	941	874	746	511	426	102	5	-	23	171	375	5,078
6	December 2018 to November 2019 (3)	951	1,018	1,062	911	525	204	61	7	1	8	116	492	5,356
7	December 2017 to November 2018 (3)	856	1,313	946	787	748	259	28	5	1	15	133	566	5,657
<b>8</b>	<b>Commercial Heating Sales - Dth</b>													
9	January 2023 to December 2023 (1)	866,962	1,304,733	1,385,142	1,116,282	600,326	222,735	47,707	-	-	9,456	68,532	344,955	5,966,831
10	December 2021 to November 2022 (1)	869,761	1,312,337	1,389,353	1,119,275	605,954	222,311	47,476	-	-	7,911	66,172	342,825	5,983,375
11	December 2020 to November 2021 (2)	756,789	1,280,127	1,431,295	1,103,530	479,474	240,773	50,216	-	-	6,724	39,703	308,374	5,697,004
12	December 2019 to November 2020 (3)	1,006,067	1,143,625	1,105,637	900,884	434,918	318,028	52,216	-	-	16,944	82,005	281,428	5,341,752
13	December 2018 to November 2019 (3)	1,027,074	1,181,998	1,391,551	1,114,162	569,672	134,301	31,903	-	-	10,615	58,047	400,697	5,920,021
14	December 2017 to November 2018 (3)	937,118	1,752,954	1,301,111	965,078	881,308	251,179	20,280	-	-	6,697	62,362	498,992	6,677,080

(1) Rate test year and Future test year reflecting normal weather based upon the 20 Year (2002-2021) average.

(2) Historic test year.

(3) Actual heating sales, not weather normalized.



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

19. Provide growth patterns of usage and customer numbers per rate class, using historical and projected data.

Response:

See Exhibit No. 10, Schedule 2, Pages 2-8.

Columbia Gas of Pennsylvania, Inc  
Analysis of the Average Monthly Consumption  
Twelve Months Ended November 30, 2017

Line No.	Period	Residential (1)					Commercial (1)					Industrial				
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust
1	Dec 2016	388829	3776	966	4742	12.19	37148	1169	1855	3024	81	268	23	1912	1936	7,224
2	Jan 2017	390253	5132	1298	6430	16.48	37243	1667	2290	3957	106	268	20	2168	2188	8,163
3	Feb	390777	4196	1046	5243	13.42	37262	1362	1978	3340	90	268	17	2171	2188	8,163
4	Mar	391078	3605	891	4496	11.50	37266	1170	1739	2909	78	268	13	1950	1963	7,324
5	Apr	390176	2546	625	3172	8.13	37197	840	1316	2155	58	268	8	1940	1948	7,268
6	May	388794	1090	269	1360	3.50	37099	363	817	1180	32	268	6	1837	1843	6,877
7	Jun	387557	670	166	836	2.16	37059	256	642	898	24	268	6	1736	1742	6,499
8	Jul	386740	447	109	557	1.44	36957	193	526	719	19	268	6	1880	1885	7,035
9	Aug	386176	403	99	502	1.30	36924	181	533	714	19	267	7	1868	1875	7,022
10	Sep	386502	475	114	589	1.52	36904	207	582	788	21	268	8	1960	1968	7,343
11	Oct	387584	536	127	663	1.71	36928	227	631	858	23	268	13	2113	2126	7,931
12	Nov 2017	389898	1825	432	2257	5.79	37076	590	1182	1772	48	268	20	1853	1873	6,989
13																
14	Total or Average	388,697	24,702	6,143	30,845	79.13	37,089	8,224	14,090	22,313	600.48	268	146	23,387	23,533	87,837.29
15																
16	Heating Season (November-March)		18,534	4,633	23,167	59		5,958	9,043	15,001	403		93	10,054	10,147	37,862
17	Non-Heating Season (April-October)		6,168	1,510	7,678	20		2,266	5,046	7,312	197		53	13,333	13,386	49,976
18	Daily Average = Total/365		68	17	85			23	39	61			0	64	64	

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc  
Analysis of the Average Monthly Consumption  
Twelve Months Ended November 30, 2018

Line No.	Period	Residential (1)					Commercial (1)					Industrial					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust	
1	Dec	2017	392350	4057	948	5005	12.76	37226	1243	1937	3179	85	268	19	2068	2087	7,787
2	Jan	2018	393759	6639	1540	8179	20.77	37318	2094	2845	4939	132	268	29	2370	2399	8,952
3	Feb		394172	4953	1139	6092	15.46	37321	1596	2261	3857	103	268	21	2176	2197	8,198
4	Mar		394418	3996	910	4906	12.44	37284	1251	1865	3116	84	269	18	2193	2212	8,221
5	Apr		393550	3776	854	4630	11.76	37239	1175	1809	2985	80	266	18	2131	2148	8,077
6	May		392010	1532	343	1875	4.78	37139	499	932	1432	39	266	8	1936	1944	7,308
7	Jun		390689	533	111	644	1.65	37054	212	605	817	22	265	5	1851	1856	7,004
8	Jul		389727	444	92	535	1.37	36993	183	541	724	20	266	5	1807	1812	6,813
9	Aug		389242	404	82	486	1.25	36940	177	546	723	20	265	5	1871	1875	7,077
10	Sep		389708	435	88	523	1.34	36940	192	567	759	21	266	5	1879	1883	7,080
11	Oct		390942	654	132	786	2.01	36972	258	680	938	25	265	8	1922	1930	7,283
12	Nov	2018	393551	2420	489	2908	7.39	37067	752	1393	2145	58	264	12	2068	2080	7,880
13																	
14	Total or Average		392,010	29,843	6,728	36,570	92.98	37,124	9,631	15,982	25,613	688.33	266	152	24,272	24,424	91,679.62
15																	
16	Heating Season			22,065	5,026	27,091	69		6,935	10,301	17,236	463		99	10,876	10,975	41,038
17	(November-March)																
18	Non-Heating Season			7,778	1,701	9,479	24		2,696	5,681	8,377	226		53	13,397	13,449	50,641
19	(April-October)																
20	Daily Average = Total/365			82	18	100			26	44	70			0	66	67	

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc  
Analysis of the Average Monthly Consumption  
Twelve Months Ended November 30, 2019

Line No.	Period	Residential (1)					Commercial (1)					Industrial					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust	
1	Dec	2018	395703	4682	933	5615	14.19	37202	1313	2207	3520	95	269	22	2215	2237	8,317
2	Jan	2019	396660	5157	1018	6175	15.57	37231	1488	2360	3848	103	269	23	2191	2214	8,231
3	Feb		397257	5658	1101	6759	17.02	37280	1665	2607	4272	115	269	25	2307	2332	8,671
4	Mar		397564	4803	942	5745	14.45	37281	1387	2188	3575	96	268	22	2178	2200	8,208
5	Apr		396747	2791	550	3341	8.42	37257	827	1478	2305	62	269	13	2072	2085	7,750
6	May		395563	1115	221	1336	3.38	37153	348	832	1180	32	269	7	1911	1918	7,132
7	Jun		394045	621	123	744	1.89	37057	218	635	853	23	268	6	1801	1806	6,740
8	Jul		393293	460	92	552	1.40	37000	179	538	717	19	269	5	1735	1741	6,471
9	Aug		392735	400	77	476	1.21	36988	169	543	712	19	269	4	1774	1778	6,608
10	Sep		393051	437	84	521	1.33	36974	186	583	769	21	267	4	1824	1828	6,846
11	Oct		394141	623	120	743	1.89	37002	238	694	932	25	268	6	1878	1884	7,028
12	Nov	2019	396927	2121	409	2531	6.38	37111	624	1330	1954	53	266	9	2012	2021	7,598
13																	
14	Total or Average		395,307	28,869	5,670	34,539	87.11	37,128	8,641	15,996	24,637	662.38	268	147	23,897	24,044	89,599.26
15																	
16	Heating Season			22,421	4,404	26,825	68		6,477	10,692	17,170	461		102	10,903	11,005	41,025
17	(November-March)																
18	Non-Heating Season			6,448	1,266	7,714	20		2,164	5,304	7,467	201		45	12,994	13,039	48,575
19	(April-October)																
20	Daily Average = Total/365			79	16	95			24	44	67			0	65	66	

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc  
Analysis of the Average Monthly Consumption  
Twelve Months Ended November 30, 2020

Line No.	Period	Residential (1)					Commercial (1)					Industrial				
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust
1	Dec 2019	399076	4123	1249	5372	13.46	37259	1278	2132	3410	92	269	21	2044	2065	7,677
2	Jan 2020	399994	4497	1347	5845	14.61	37314	1431	2246	3677	99	269	23	2049	2072	7,702
3	Feb	400464	4257	1261	5518	13.78	37355	1356	2195	3551	95	269	22	2097	2119	7,879
4	Mar	400735	3639	1092	4731	11.80	37361	1155	1830	2986	80	268	17	1957	1974	7,365
5	Apr	400727	2271	696	2967	7.40	37292	662	1244	1906	51	268	11	1714	1725	6,436
6	May	400673	1944	593	2536	6.33	37260	543	1041	1584	43	268	12	1674	1685	6,289
7	Jun	400630	804	238	1042	2.60	37198	244	620	864	23	267	9	1522	1531	5,733
8	Jul	400444	441	122	563	1.41	37174	160	509	669	18	269	10	1407	1417	5,269
9	Aug	400410	381	105	486	1.21	37160	152	515	667	18	269	14	1554	1568	5,828
10	Sep	400686	431	118	549	1.37	37159	168	577	745	20	269	17	1563	1580	5,874
11	Oct	401227	709	213	922	2.30	37207	253	733	986	26	271	14	1726	1740	6,420
12	Nov 2020	402017	1547	460	2007	4.99	37286	480	1098	1578	42	271	15	1837	1852	6,834
13																
14	Total or Average	400,590	25,044	7,493	32,537	81.27	37,252	7,882	14,740	22,622	606.69	269	184	21,144	21,328	79,304.72
15																
16	Heating Season (November-March)		18,064	5,409	23,473	59		5,700	9,502	15,202	407		98	9,984	10,082	37,456
17	Non-Heating Season (April-October)		6,980	2,085	9,065	23		2,183	5,238	7,420	199		86	11,160	11,246	41,849
18	Daily Average = Total/365		69	21	89			22	40	62			1	58	58	

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc  
Analysis of the Average Monthly Consumption  
Twelve Months Ended November 30, 2021

Line No.	Period	Residential (1)					Commercial (1)					Industrial					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust	
1	Dec	2020	403008	3702	632	4334	10.76	37351	1036	1759	2795	75	273	18	1863	1881	6,891
2	Jan	2021	403785	5520	922	6442	15.95	37417	1597	2304	3901	104	275	27	1963	1991	7,239
3	Feb		404324	5779	950	6729	16.64	37454	1714	2446	4160	111	275	28	2065	2094	7,614
4	Mar		404632	4663	753	5416	13.39	37437	1386	1977	3364	90	275	23	1918	1941	7,058
5	Apr		404693	2475	397	2872	7.10	37412	739	1292	2030	54	276	14	1935	1949	7,063
6	May		403650	1664	266	1930	4.78	37367	475	915	1390	37	275	9	1751	1759	6,398
7	Jun		402137	844	134	978	2.43	37193	261	618	880	24	275	6	1695	1701	6,186
8	Jul		401346	479	77	556	1.39	37098	189	514	704	19	275	4	1665	1669	6,069
9	Aug		400913	427	67	494	1.23	37068	177	510	687	19	274	4	1803	1807	6,595
10	Sep		401187	448	69	517	1.29	37026	187	539	726	20	274	5	1876	1881	6,867
11	Oct		401619	549	84	632	1.57	37050	220	619	840	23	275	7	1938	1945	7,073
12	Nov	2021	403314	1729	264	1993	4.94	37121	524	1124	1648	44	273	14	2110	2124	7,781
13																	
14	Total or Average		402,884	28,281	4,614	32,895	81.47	37,250	8,506	14,618	23,124	619.31	275	160	22,584	22,744	82,833.87
15																	
16	Heating Season			21,394	3,521	24,915	62		6,258	9,611	15,868	424		111	9,920	10,031	36,583
17	(November-March)																
18	Non-Heating Season			6,887	1,093	7,980	20		2,248	5,008	7,256	195		49	12,663	12,713	46,251
19	(April-October)																
20	Daily Average = Total/365			77	13	90			23	40	63			0	62	62	

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc  
Analysis of the Average Monthly Consumption  
Twelve Months Ended November 30, 2022

Line No.	Period	Residential					Commercial					Industrial				
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust
1	Dec 2021	405712	4255	683	4938	12.17	37290	1164	1951	3114	84	278	35	1998	2033	7,315
2	Jan 2022	407136	5759	847	6606	16.23	37368	1634	2407	4041	108	279	29	2059	2088	7,484
3	Feb	407996	5928	852	6779	16.62	37417	1679	2447	4126	110	279	30	2145	2175	7,795
4	Mar	408585	4962	726	5688	13.92	37417	1412	2013	3425	92	279	25	2102	2128	7,626
5	Apr	407654	3084	504	3588	8.80	37364	876	1471	2347	63	280	18	2022	2039	7,283
6	May	406181	1549	203	1752	4.31	37262	467	916	1383	37	279	13	1891	1904	6,825
7	Jun	404652	787	106	892	2.21	37160	262	642	904	24	279	9	1768	1777	6,371
8	Jul	403684	462	64	526	1.30	37082	194	535	728	20	279	10	1675	1685	6,039
9	Aug	403123	433	61	494	1.22	37049	179	531	710	19	278	11	1712	1723	6,197
10	Sep	403241	432	59	491	1.22	37054	193	568	761	21	278	10	1768	1778	6,396
11	Oct	404213	692	109	801	1.98	37090	253	709	962	26	279	12	1894	1906	6,833
12	Nov 2022	406330	2004	302	2306	5.67	37206	570	1212	1781	48	279	18	2072	2089	7,488
13																
14	Total or Average	405,709	30,346	4,515	34,860	85.65	37,230	8,882	15,399	24,282	650.84	279	220	23,106	23,326	83,650.27
15																
16	Heating Season		22,907	3,410	26,317	65		6,459	10,029	16,488	441		137	10,376	10,513	37,706
17	(November-March)															
18	Non-Heating Season		7,439	1,105	8,544	21		2,423	5,370	7,794	209		82	12,731	12,813	45,944
19	(April-October)															
20	Daily Average = Total/365		83	12	96			24	42	67			1	63	64	

Columbia Gas of Pennsylvania, Inc  
Analysis of the Average Monthly Consumption  
Twelve Months Ended December 31, 2023

Line No.	Period	Residential					Commercial					Industrial					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust	
1	Jan	2023	409534	5862	774	6636	16.20	37441	1630	2400	4030	108	277	30	2120	2150	7,760
2	Feb		410069	6032	777	6809	16.60	37485	1677	2444	4121	110	277	31	2215	2246	8,107
3	Mar		410345	5046	663	5709	13.91	37481	1411	2012	3422	91	277	26	2155	2181	7,874
4	Apr		409303	3136	463	3599	8.79	37424	876	1470	2346	63	278	18	2082	2100	7,553
5	May		407801	1573	183	1756	4.31	37318	467	916	1383	37	277	13	1936	1949	7,034
6	Jun		406247	798	95	893	2.20	37213	262	644	906	24	277	9	1793	1803	6,508
7	Jul		405238	468	58	526	1.30	37133	195	538	733	20	277	10	1701	1711	6,178
8	Aug		404666	439	55	495	1.22	37100	180	537	717	19	276	11	1739	1750	6,341
9	Sep		404801	439	54	493	1.22	37103	196	575	770	21	276	10	1802	1811	6,563
10	Oct		405708	705	101	806	1.99	37138	257	718	975	26	277	12	1940	1952	7,048
11	Nov		407710	2040	276	2316	5.68	37253	575	1222	1797	48	277	18	2110	2127	7,680
12	Dec	2023	409777	4385	568	4952	12.09	37415	1160	1944	3104	83	276	37	2104	2141	7,758
13																	
14	Total or Average		407,600	30,924	4,066	34,990	85.51	37,292	8,885	15,419	24,304	650.25	277	225	23,695	23,921	86,403.50
15																	
16	Heating Season			23,365	3,057	26,423	64		6,453	10,023	16,475	440		142	10,703	10,845	39,178
17	(November-March)																
18	Non-Heating Season			7,559	1,009	8,568	21		2,433	5,397	7,829	210		84	12,992	13,076	47,225
19	(April-October)																
20	Daily Average = Total/365			85	11	96			24	42	67			1	65	66	



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

22. Provide supporting data detailing curtailment adjustments, procedures and policies.

Response:

No curtailment adjustments have been made to the retail sales volumes for the twelve months ended November 30, 2021 (Historic Test Year), the twelve months ended November 30, 2022 (Future Test Year) or the twelve months ending December 31, 2023 (Fully Projected Future Test Year).

For Columbia's procedures and policies relating to curtailment, please see Tariff section Section 2.3 Gas Emergency Rules and Section 2.4 Emergency Curtailment for Tests or Repair. Please see Exhibit No. 14, Schedule No. 2, for a complete copy of Columbia's tariff.

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

38. Identify company's policy with respect to replacing customers lost through attrition.

Response:

Columbia's policy for replacing customers lost through attrition and its policy for new business are essentially identical. Columbia's New Business field team is currently staffed with five Development Managers whose focus is on commercial and industrial projects, as well as residential new construction projects where main is needed. Columbia's New Business team collaborates with internal stakeholders to implement the process of connecting the customers to Columbia's system. Residential customers who wish to convert to natural gas from alternate fuel sources where main is already available are assisted by the New Business team located in Columbus, Ohio. In addition, Columbia uses the annual Dormant Account Survey process as a means of identifying customers who have left the system and targets them for reconnection.

Rules and regulations regarding applicant/new customers are detailed on Page Nos. 38 through 54 of Tariff Gas Pa. P.U.C. No.9 and are included as part of Exhibit 14, Schedule 2, Attachment 1. Page Nos. 38 through 54 of the current Tariff contain rules relevant to applicants and customers, including Application for Service, Customer's Installation, Testing and Inspection of Customer's Service, Credit, Point of Delivery of Gas to Customer, Extensions, Rights of Way, Introduction of Service, Company Equipment on Customer's Premises and Selection of Rate Schedule.

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

39. Identify procedures developed to govern relationships between the respondent and potential customers; i.e., basically expansion, alternate energy requirements, availability of supply, availability of distribution facilities, ownership of metering and related facilities.

Response:

The relationship between Columbia Gas of Pennsylvania, Inc. and potential customers is described in its tariff currently on file with the Pennsylvania Public Utility Commission (Commission). Please reference Exhibit No. 14, Schedule No.2.

The availability of gas supply and/or capacity is evaluated for new loads being considered for addition to the distribution system. Key variables include the projected daily maximum and annual usage of the load being evaluated, the character of service being requested (sales service or general distribution service, firm service or interruptible service), the ability to accept such new loads within the constraints of existing distribution facilities and the existing contracts with the companies' interstate pipeline suppliers. Ownership of metering and related facilities is specifically addressed in Section 4 (Customer's Installations - refer to Page Nos. 40-41c) of the Company's tariff currently on file with the Commission.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 IV. RATE STRUCTURE

B. GAS UTILITIES

4. Provide an exhibit for each customer classification showing the following data for the test year and the four previous years.
  - a. The maximum coincident peak day demand.
  - b. The maximum coincident three-day peak day demand.
  - c. The average monthly consumption in MCF during the primary heating season (November - March).
  - d. The average monthly consumption in MCF during the non-heating season (April - October).
  - e. The average daily consumption in MCF for each twelve-month period.

Response:

Consistent with the fact that Columbia now bills in therms, the requested information is provided in Dth. Data by customer class is provided in the response to GAS-COS-010.

- a. See Page 2.
- b. See Page 2.
- c. See Exhibit No. 10, Schedule No.2.
- d. See Exhibit No. 10, Schedule No.2.
- e. See Exhibit No. 10, Schedule No.2.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 IV. RATE STRUCTURE

B. GAS UTILITIES

**Maximum Coincident Peak Day Demand (Dth)**

<u>Twelve Months</u> <u>Ending</u>	11/30/2021	11/30/2020	11/30/2019	11/30/2018	11/30/2017
	539,160	552,599	748,896	746,405	641,074

**Maximum Coincident Three-Day Peak Day Demand (Dth)**

<u>Twelve Months</u> <u>Ending</u>	11/30/2021	11/30/2020	11/30/2019	11/30/2018	11/30/2017
Day 1	539,160	532,968	748,896	687,330	551,205
Day 2	527,836	540,483	681,801	746,412	578,140
Day 3	424,721	474,223	622,606	734,759	607,435

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE STRUCTURE  
B. GAS UTILITIES

13. Submit the projected demands for all customer classes for both purchased and produced gas for the three years following the test year filing.

Response:

Please see Exhibit No. 10, Schedule No. 6, Pages 2-4.

Columbia Gas of Pennsylvania, Inc  
Analysis of the Average Monthly Consumption  
Twelve Months Ended December 31, 2024

Line No.	Period	Residential					Commercial					Industrial						
		Sales		Trans	Through-	Average	Total Customers	Sales		Trans	Through-	Average	Total Customers	Sales		Trans	Through-	Average
		Volume	Volume	Volume	Put			Volume	Volume	Volume	Put			Volume	Volume	Volume	Put	
		MDth	MDth	MDth	MDth	Dth/Cust	MDth	MDth	MDth	MDth	Dth/Cust	MDth	MDth	MDth	MDth	Dth/Cust		
1	Jan	2024	410,880	5,960	703	6,663	16.2	37,486	1,639	2,413	4,052	108.1	278	30	2,145	2,175	7,824	
2	Feb		411,478	6,133	705	6,838	16.6	37,529	1,686	2,457	4,144	110.4	278	31	2,237	2,268	8,159	
3	Mar		411,855	5,133	602	5,735	13.9	37,523	1,420	2,024	3,444	91.8	278	26	2,170	2,196	7,898	
4	Apr		410,917	3,195	424	3,619	8.8	37,466	883	1,483	2,366	63.2	279	18	2,094	2,112	7,569	
5	May		409,508	1,605	164	1,769	4.3	37,360	474	929	1,402	37.5	278	13	1,951	1,964	7,064	
6	Jun		408,037	817	86	904	2.2	37,254	268	657	925	24.8	278	10	1,818	1,827	6,573	
7	Jul		407,088	482	53	535	1.3	37,174	200	552	752	20.2	278	10	1,696	1,706	6,135	
8	Aug		406,560	452	51	504	1.2	37,139	185	551	736	19.8	277	11	1,749	1,760	6,353	
9	Sep		406,720	453	50	502	1.2	37,142	201	589	790	21.3	277	10	1,809	1,819	6,566	
10	Oct		407,651	725	93	818	2.0	37,176	262	732	994	26.7	278	13	1,953	1,966	7,072	
11	Nov		409,682	2,084	251	2,336	5.7	37,291	582	1,237	1,818	48.8	278	18	2,125	2,143	7,707	
12	Dec	2024	411,772	4,470	515	4,985	12.1	37,453	1,169	1,958	3,127	83.5	277	38	2,130	2,168	7,825	
13																		
14	Total or Average		409,346	31,510	3,698	35,208	85.70	37,333	8,967	15,583	24,550	656.11	278	227	23,875	24,102	86,745.03	
15																		
16	Heating Season			23,781	2,775	26,556	65		6,495	10,090	16,585	443		143	10,806	10,949	39,413	
17	(November-March)																	
18	Non-Heating Season			7,729	922	8,651	21		2,473	5,493	7,966	214		84	13,069	13,153	47,332	
19	(April-October)																	
20	Daily Average = Total/365			86.33	10.13	96.46			24.57	42.69	67.26			0.62	65.41	66.03		

Columbia Gas of Pennsylvania, Inc  
 Analysis of the Average Monthly Consumption  
 Twelve Months Ended December 31, 2025

Line No.	Period	Residential					Commercial					Industrial					
		Customers	Sales	Trans	Through-	Average	Total Customers	Sales	Trans	Through-	Average	Total Customers	Sales	Trans	Through-	Average	
			Volume	Volume	Put			Put	Volume	Volume			Put	Put	Volume		Volume
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust	
1	Jan	2025	412,884	6,072	632	6,704	16.2	37,524	1,648	2,427	4,076	108.6	278	30	2,132	2,162	7,776
2	Feb		413,473	6,246	632	6,878	16.6	37,566	1,695	2,470	4,166	110.9	278	31	2,237	2,268	8,159
3	Mar		413,819	5,228	541	5,768	13.9	37,561	1,428	2,036	3,464	92.2	278	26	2,170	2,196	7,898
4	Apr		412,832	3,255	385	3,640	8.8	37,503	890	1,494	2,384	63.6	279	18	2,094	2,112	7,569
5	May		411,361	1,635	145	1,780	4.3	37,396	479	939	1,418	37.9	278	13	1,951	1,964	7,064
6	Jun		409,819	831	77	908	2.2	37,290	272	666	938	25.1	278	10	1,818	1,827	6,573
7	Jul		408,813	488	47	535	1.3	37,209	203	560	763	20.5	278	10	1,721	1,731	6,226
8	Aug		408,226	455	45	501	1.2	37,175	188	558	745	20.1	277	11	1,758	1,769	6,388
9	Sep		408,329	453	43	496	1.2	37,178	203	595	797	21.4	277	10	1,785	1,794	6,478
10	Oct		409,203	727	82	809	2.0	37,211	264	737	1,000	26.9	278	12	1,943	1,955	7,034
11	Nov		411,178	2,107	223	2,330	5.7	37,326	583	1,240	1,823	48.8	278	18	2,125	2,143	7,707
12	Dec	2025	413,213	4,528	458	4,986	12.1	37,487	1,170	1,961	3,131	83.5	277	38	2,130	2,168	7,825
13																	
14	Total or Average		411,096	32,024	3,310	35,334	85.63	37,369	9,022	15,683	24,704	659.59	278	227	23,862	24,088	86,696.40
15																	
16	Heating Season			24,181	2,486	26,666	65		6,525	10,135	16,660	444		143	10,793	10,936	39,365
17	(November-March)																
18	Non-Heating Season			7,844	824	8,668	21		2,497	5,548	8,045	215		84	13,069	13,153	47,331
19	(April-October)																
20	Daily Average = Total/365			87.74	9.07	96.81			24.72	42.97	67.68			0.62	65.37	66.00	



Columbia Gas of Pennsylvania, Inc  
 Analysis of the Average Monthly Consumption  
 Twelve Months Ended December 31, 2026

Line No.	Period	Residential					Commercial					Industrial						
		Sales Customers	Trans Volume	Through- Put	Average		Total Customers	Sales Volume	Trans Volume	Through- Put	Average		Total Customers	Sales Volume	Trans Volume	Through- Put	Average	
		MDth	MDth	MDth	Dth/Cust	Dth/Cust	MDth	MDth	MDth	MDth	Dth/Cust	Dth/Cust	MDth	MDth	MDth	MDth	Dth/Cust	Dth/Cust
	2026	414,273	6,152	557	6,709	16.2	37,558	1,650	2,430	4,080	108.6	278	30	2,145	2,175	7,824		
		414,814	6,327	556	6,883	16.6	37,601	1,697	2,473	4,170	110.9	278	31	2,237	2,268	8,159		
		415,121	5,293	476	5,769	13.9	37,595	1,429	2,038	3,467	92.2	278	26	2,159	2,184	7,858		
		414,104	3,292	342	3,634	8.8	37,536	891	1,495	2,386	63.6	279	18	2,094	2,112	7,569		
		412,611	1,645	122	1,767	4.3	37,430	479	940	1,419	37.9	278	13	1,951	1,964	7,064		
		411,057	829	64	893	2.2	37,323	272	667	939	25.1	278	10	1,818	1,827	6,573		
		410,082	480	39	519	1.3	37,245	203	560	763	20.5	278	10	1,721	1,731	6,226		
		409,532	447	38	485	1.2	37,213	188	558	746	20.0	277	11	1,758	1,769	6,388		
		409,679	444	36	480	1.2	37,218	203	595	798	21.4	277	10	1,809	1,819	6,566		
		410,601	724	71	794	1.9	37,255	264	737	1,001	26.9	278	13	1,953	1,966	7,072		
		412,628	2,127	194	2,320	5.6	37,372	584	1,241	1,825	48.8	278	18	2,125	2,143	7,707		
	2026	414,717	4,586	401	4,987	12.0	37,536	1,172	1,964	3,135	83.5	277	37	2,119	2,157	7,785		
13																		
14	Total or Average	412,435	32,344	2,895	35,239	85.12	37,407	9,031	15,698	24,729	659.59	278	227	23,888	24,115	86,790.48		
15																		
16	Heating Season		24,484	2,184	26,667	64		6,532	10,146	16,677	444		143	10,784	10,927	39,334		
17	(November-March)																	
18	Non-Heating Season		7,861	711	8,572	21		2,499	5,553	8,052	215		84	13,103	13,188	47,457		
19	(April-October)																	
20	Daily Average = Total/365		88.62	7.93	96.55			24.74	43.01	67.75			0.62	65.45	66.07			

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

3. Submit a schedule showing a reconciliation of test year MCF sales and line losses. List all amounts of gas purchased, manufactured and transported.

Response:

See Page 2 attached. Note that the data is presented in DTH. Columbia Gas of PA converted from billing in MCFs to therms effective February 2012, as approved by the Commission at Docket No. R-2010-2215623.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE STRUCTURE  
B. GAS UTILITIES

14. Supply an exhibit showing the gas deliveries to each customer class for the most recent 24 month period. The exhibit should identify the source of the gas, such as "purchased" (pipeline), "production" (includes purchases from local producers), "storage withdrawal", "propane/air", and "unaccounted for".

Response:

See Pages 2 and 3 attached. Note that the data is presented in DTH. Columbia Gas of PA converted from billing in MCFs to therms effective February 2012, as approved by the Commission at Docket No. R-2010-2215623.

Columbia Gas of Pennsylvania, Inc.  
Twelve Months Ended November 30, 2021  
Dth

Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Total
<b>Requirements</b>													
Residential	3,702,110	5,520,364	5,779,512	4,663,157	2,474,742	1,664,261	844,400	479,350	427,015	448,160	548,705	1,729,132	28,280,907
Commercial	1,034,664	1,575,201	1,693,781	1,383,630	752,410	458,722	268,854	192,947	171,923	185,666	226,851	514,653	8,459,303
Industrial	21,001	20,914	32,724	34,283	17,715	9,316	5,997	6,083	6,961	3,383	8,638	17,389	184,404
Public Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenue - Dth	1,304,049	(26,959)	(448,054)	(1,425,974)	(646,045)	(431,931)	(434,091)	3,199	29,816	103,019	516,028	2,169,004	712,060
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail	6,061,824	7,089,520	7,057,963	4,655,095	2,598,822	1,700,367	685,160	681,578	635,716	740,228	1,300,222	4,430,178	37,636,673
Other Company Use	10,650	10,995	12,219	11,923	8,278	7,111	5,763	4,840	3,918	3,961	3,835	5,950	89,441
Gas Left On For Reconnect/Gas Lost - Line Breaks	7,507	15,208	4,294	5,453	2,727	2,969	833	975	1,306	1,117	1,163	3,225	46,777
Gas Lost from Storage - Current	67	67	69	67	67	67	65	67	67	67	67	67	802.65
Non-Traditional Sales - Dth	30,666	386,600	136,559	56,300	31,500	198,200	62,500	35,900	100,500	205,880	106,400	50,000	1,401,005
Total Miscellaneous Deliveries	48,889	412,870	153,142	73,743	42,572	208,346	69,161	41,781	105,791	211,025	111,465	59,242	1,538,027
Unaccounted for - Losses in Black	2,432,737	1,501,878	208,524	(1,404,742)	596,618	(2,486,765)	(216,334)	(252,873)	1,059,639	(226,320)	(99,016)	586,965	1,700,312
Total Requirements	8,543,451	9,004,268	7,419,629	3,324,096	3,238,012	(578,051)	537,987	470,486	1,801,146	724,933	1,312,670	5,076,385	40,875,011
<b>Supply</b>													
Field Line Purchases	7,294	13,439	21,116	8,036	(40,407)	61,002	7,262	6,520	6,830	7,435	9,214	9,173	116,914
Transmission Line Purchases	2,375,481	2,795,340	1,440,596	948,099	4,819,307	4,043,709	3,582,455	3,934,077	4,098,532	2,998,090	2,493,858	3,044,131	36,573,676
City Gate Purchases	922,343	933,720	828,244	766,113	1,236,753	(284,257)	381,234	375,231	401,958	386,640	186,375	26,025	6,160,379
Other Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Exchange Activity	726,877	(116,740)	(790,295)	(1,078,916)	(613,481)	(88,509)	117,155	294,675	223,065	555,653	447,918	343,260	20,661
Total Purchases	4,031,996	3,625,759	1,499,661	643,332	5,402,172	3,731,945	4,088,105	4,610,503	4,730,385	3,947,818	3,137,365	3,422,589	42,871,630
Storage	4,511,388	5,378,441	5,919,899	2,680,697	(2,164,228)	(4,310,063)	(3,550,184)	(4,140,083)	(2,929,306)	(3,222,951)	(1,824,761)	1,653,729	(1,997,421)
Shrinkage	67	67	69	67	67	67	65	67	67	67	67	67	803
Gas Volumes Available - Steamed	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply	8,543,451	9,004,268	7,419,629	3,324,096	3,238,012	(578,051)	537,987	470,486	1,801,146	724,933	1,312,670	5,076,385	40,875,011

Columbia Gas of Pennsylvania, Inc.  
Twelve Months Ended November 30, 2020  
Dth

Description	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Total
<b>Requirements</b>													
Residential	4,514,696	4,920,618	4,655,408	3,992,494	2,502,541	2,142,274	880,924	476,870	411,635	466,342	783,451	1,710,351	27,457,604
Commercial	1,317,122	1,475,471	1,369,351	1,155,799	652,753	541,755	242,404	159,296	151,211	168,137	264,333	473,645	7,971,276
Industrial	45,366	48,872	20,013	16,113	11,091	6,422	4,419	8,178	8,291	9,597	11,700	22,115	212,177
Public Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenue - Dth	378,991	(759,018)	267,020	(1,099,023)	(250,992)	(845,085)	(387,958)	10,978	33,111	204,965	711,995	1,154,943	(580,073)
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail	6,256,175	5,685,944	6,311,792	4,065,382	2,915,394	1,845,367	739,788	655,323	604,247	849,040	1,771,479	3,361,053	35,060,984
Other Company Use	11,626	10,951	9,402	8,915	7,430	7,310	6,130	4,743	4,428	4,843	5,819	8,077	89,674
Gas Left On For Reconnect/Gas Lost - Line Breaks	2,848	1,454	1,055	1,247	1,039	1,535	892	1,011	1,532	1,220	2,225	4,858	20,915
Gas Lost from Storage - Current	67	67	67	67	67	67	67	67	67	67	67	67	802.96
Non-Traditional Sales - Dth	731,965	522,377	348,498	125,000	0	600	8,000	4,000	11,700	2,600	0	15,000	1,769,740
Total Miscellaneous Deliveries	746,506	534,850	359,023	135,229	8,536	9,511	15,089	9,821	17,727	8,729	8,111	28,001	1,881,132
Unaccounted for - Losses in Black	(90,527)	740,386	(240,195)	(976,137)	(1,359,052)	(58,250)	(1,349,248)	(212,965)	666,072	70,622	(31,739)	120,521	(2,720,512)
Total Requirements	6,912,154	6,961,179	6,430,619	3,224,474	1,564,878	1,796,628	(594,371)	452,179	1,288,046	928,391	1,747,851	3,509,576	34,221,604
<b>Supply</b>													
Field Line Purchases	12	9,528	8,692	10,760	10,519	10,691	8,324	7,093	6,825	6,817	8,998	8,614	96,873
Transmission Line Purchases	2,169,962	1,271,166	886,009	499,986	3,867,975	3,079,174	1,626,491	3,810,378	4,931,281	3,342,811	2,663,564	729,494	28,878,292
City Gate Purchases	455,700	617,400	501,315	502,185	480,426	517,803	254,655	225,043	232,500	229,376	514,399	556,665	5,087,467
Other Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Exchange Activity	(670,743)	(777,234)	(496,414)	(699,774)	(547,896)	112,996	(568,856)	546,616	677,735	333,782	291,044	418,564	(1,380,179)
Total Purchases	1,954,932	1,120,860	899,601	313,157	3,811,025	3,720,664	1,320,614	4,589,130	5,848,341	3,912,786	3,478,005	1,713,337	32,682,453
Storage	4,957,155	5,840,252	5,530,952	2,911,250	(2,246,213)	(1,924,103)	(1,915,052)	(4,137,018)	(4,560,362)	(2,984,461)	(1,730,221)	1,796,172	1,538,350
Shrinkage	67	67	67	67	67	67	67	67	67	67	67	67	803
Gas Volumes Available - Steamed	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply	6,912,154	6,961,179	6,430,620	3,224,474	1,564,878	1,796,628	(594,371)	452,179	1,288,046	928,392	1,747,851	3,509,576	34,221,606

COLUMBIA GAS OF PENNSYLVANIA, INC.

WEATHER NORMALIZATION ADJUSTMENT

Response: Residential and Commercial volumes have been normalized using the calculations provided in the following table.

<b>Residential Normalization Routine</b>											
			Normal =	2002	2021		20	year average			
		Customers	Actual	Dth/Cus					HDD	HDD	Normal
		Dth	Actual	Actual	NTS	TS Actual	TS Normal	Normal	Actual	Normal	Dth
2021	Jan	403,785	6,441,954	15.95	1.40	14.56	14.90	16.29	1034	1058	6,578,400
2021	Feb	404,324	6,729,028	16.64	1.24	15.41	15.07	16.31	1069	1046	6,595,014
2021	Mar	404,632	5,416,371	13.39	1.24	12.15	12.61	13.85	845	877	5,602,526
2021	Apr	404,693	2,871,771	7.10	1.29	5.81	7.18	8.47	457	565	3,427,508
2021	May	403,650	1,929,961	4.78	1.24	3.54	3.01	4.25	319	271	1,714,837
2021	Jun	402,137	978,327	2.43	1.29	1.14	0.89	2.18	110	86	878,002
2021	Jul	401,346	556,383	1.39	1.39	0.00	0.00	1.39	12	8	556,383
2021	Aug	400,913	494,072	1.23	1.23	0.00	0.00	1.23	2	2	494,072
2021	Sep	401,187	517,016	1.29	1.29	0.00	0.00	1.29	12	17	517,016
2021	Oct	401,619	632,444	1.57	1.25	0.32	0.55	1.81	79	136	725,562
2021	Nov	403,314	1,993,232	4.94	1.23	3.71	4.15	5.39	385	431	2,171,949
2020	Dec	403,008	4,334,457	10.76	1.36	9.39	10.41	11.77	740	820	4,743,736
			32,895,016	81.47	15.44	66.03	68.78	84.22	5064	5317	34,005,006
<b>Commercial Normalization Routine</b>											
			Normal =	2002	2021		20	year average			
		Customers	Actual	Dth/Cus					HDD	HDD	Normal
		Dth	Actual	Actual	NTS	TS Actual	TS Normal	Normal	Actual	Normal	Dth
2021	Jan	37,417	3,890,816	103.99	20.68	83.31	85.24	105.92	1034	1058	3,963,168
2021	Feb	37,454	4,170,825	111.36	18.34	93.02	91.02	109.36	1069	1046	4,095,864
2021	Mar	37,437	3,349,703	89.48	18.34	71.14	73.83	92.17	845	877	3,450,560
2021	Apr	37,412	1,992,858	53.27	19.05	34.22	42.31	61.36	457	565	2,295,419
2021	May	37,367	1,402,315	37.53	18.37	19.16	16.28	34.64	319	271	1,294,570
2021	Jun	37,193	883,408	23.75	19.11	4.65	3.63	22.74	110	86	845,707
2021	Jul	37,098	703,627	18.97	18.97	0.00	0.00	18.97	12	8	703,627
2021	Aug	37,068	686,938	18.53	18.53	0.00	0.00	18.53	2	2	686,938
2021	Sep	37,026	725,083	19.58	18.90	0.68	0.97	19.87	12	17	735,642
2021	Oct	37,050	830,945	22.43	18.57	3.85	6.64	25.21	79	136	933,994
2021	Nov	37,121	1,636,261	44.08	18.28	25.80	28.89	47.16	385	431	1,750,701
2020	Dec	37,351	2,766,240	74.06	20.17	53.89	59.71	79.89	740	820	2,983,838
			23,039,018	617.02	227.28	389.73	408.52	635.81	5064	5317	23,740,029

COLUMBIA GAS OF PENNSYLVANIA, INC.  
VOLUMETRIC PORTION OF THE LOAD GROWTH ADJUSTMENT  
TWELVE MONTHS ENDED NOVEMBER 30, 2021  
53.62

Response:

Please see Exhibit 3, Schedule 5.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE STRUCTURE  
B. GAS UTILITIES

1. Provide a Cost of Service Study showing the rate of return under the present and proposed tariffs for all customer classifications. The study should include a summary of the allocated measures of value, operating revenues, operating expenses and net return for each of the customer classifications at original cost and at the 5-year trended original cost.

Response: See Exhibit No. 111, Schedule Nos. 1 through 3

2. Provide a statement of testimony describing the complete methodology of the cost of service study.

Response: See Statement No. 6

3. Provide a complete description and back-up calculations for all allocation factors.

Response: See Statement No. 6 and related attachments.

9. Supply a cost analysis supporting minimum charges for all rate schedules.

Response: See Exhibit No. 111, Schedule No. 2, Pages 14 through 30.

10. Supply a cost analysis supporting demand charges for all tariffs, which contain demand charges.

Response: None of Columbia's tariff rate schedules contain a distribution cost demand charge.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE STRUCTURE  
B. GAS UTILITIES

5. Submit a Bill Frequency Analysis for each rate. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the Mcf or therms at each interval, the cumulative Mcf or therms at each interval, the accumulation of Mcf or therms passing through each interval, and the revenue at each interval for both the present and the proposed rates. The Analysis should show only those revenues collected from the basic tariff.

Response: Refer to Exhibit No. 103, Schedule No.1 (Revenue @ Current Rates on a Forecast Adjusted Bills and Volume) and Exhibit No. 103, Schedule No. 7, (Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volume).

7. Supply a graph of present and proposed base rates on hyperbolic cross section paper.

Response: Refer to Exhibit No. 111, Schedule No.5.

12. Supply a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the dollar difference and the per cent increase or decrease.

Response: Refer to Exhibit No. 103, Schedule No.8 and Exhibit No. 111, Schedule 6.



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

47. Submit a schedule showing rate of return on facilities allocated to serve wholesale customers.

Response:

Columbia Gas of Pennsylvania, Inc. does not offer service to wholesale customers; therefore, no facilities were allocated within the class cost of service studies presented in Exhibit No. 111.

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

5. Submit a schedule showing the sources of gas supply associated with annualized DTH sales.

Response:

The following schedule shows the sources of supply used to meet Columbia's sales during the twelve-month period ended November 30, 2021 (Historic Test Year).

	(MDth)
Interstate Pipeline Purchases	41,428
City Gate Purchases	1,650
Local Production	117
Storage	
Withdrawal	21,076
Injection	<u>(23,396)</u>
Net	(2,321)
All Sources	40,874

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

18. If the utility has a Fuel Adjustment Clause:
- a. State the base fuel cost per MCF chargeable against basic customers' rates during the test year. If there was any change in this basic fuel charge during the test year, give details and explanation thereof.
  - b. State the amount in which the fuel adjustment clause cost per MCF exceeds the fuel cost per MCF charged in base rates at the end of the test year.
  - c. If fuel cost deferment is used at the end of the test year, give:
    - (i) The amount of deferred fuel cost contained in the operating statement that was deferred from the 12-month operating period immediately preceding the test year.
    - (ii) The amount of deferred fuel cost that was removed from the test period and deferred to the period immediately following the test year.
  - d. State the amount of Fuel Adjustment Clause revenues credited to the test year operating account.
  - e. State the amount of fuel cost charged to the operating expense account in the test year which is the basis of Fuel Adjustment Clause billings to customers in that year. Provide summary details of this charge.
  - f. From the recorded test year operating account, remove the Fuel Adjustment Clause Revenues. Also remove from the test year recorded operating account the excess of fuel cost over base rate fuel charges, which is the basis for the Fuel Adjustment charges. Explain any differences between FAC Revenues and excess fuel costs. [The above is intended to limit the operating account to existing customers' base rate revenues and expense deductions relative thereto].

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

Response:

- a. Base Cost of Gas - Columbia Gas of Pennsylvania, Inc. files quarterly adjustments in compliance with 52 Pa. Code § 53.64 (i)(5)(iii), which permits gas utilities to update their gas cost recovery rate. During the test year, quarterly filings were made in October 2020, January 2021, April 2021, and October 2021.
- b. Columbia Gas of Pennsylvania, Inc. eliminated the fuel adjustment clause in its 1985 1307(f) proceeding.
- c. (i) During the twelve month period ended November 30, 2020, the revenues exceeded the cost of purchased gas collected in tariff rates by \$5,884,704.  
  
(ii) During the twelve month period ended November 30, 2021, the cost of purchased gas exceeded revenues collected in tariff rates by \$32,468,900.
- d. All purchased gas costs are included in Base Tariff Rates for the twelve months ending November 30, 2021.
- e. The purchased gas cost charged to the operating expense account during the twelve month period ended November 30, 2021 totaled \$174,273,980.
- f. Please refer to Exhibit No.3, Schedule 1 for the adjustment to operating revenue and expense, which is also summarized on Exhibit No.3, Page 10.

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

23. Submit a schedule showing fuel cost in excess of base compared to fuel cost recovery for the period two months prior to test year and the test year.

Response:

Period	Excess of Fuel Costs
	\$ 1_/
Oct-20	(4,052,866)
Nov-20	(2,680,478)
Dec-20	(831,741)
Jan-21	7,569,229
Feb-21	7,059,678
Mar-21	7,438,328
Apr-21	1,667,945
May-21	(1,498,973)
Jun-21	(4,239,149)
Jul-21	(6,155,733)
Aug-21	(7,454,801)
Sep-21	(8,220,742)
Oct-21	(13,130,714)
Nov-21	(14,672,316)

1\_/ Please refer to Exhibits No. 1-E, Schedule No. 4, Sheet 1a and 1b and Exhibit 1-A, Schedule 1, Sheet 5 of 6 of Columbia's January 1, 2022 quarterly PGC filing.

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

24. Supply a detailed analysis of Purchased Gas for the test year and the twelve month period prior to the test year.

Response: Please see Exhibit No. 12, Schedule 4, pages 2 and 3 of 55.

26. Submit detailed calculations for bulk gas transmission service costs under supply and/or interconnection agreements.

Response: Columbia has no bulk transmission service agreements.

30. Provide a schedule showing suppliers, Mcf purchased, cost (small purchases from independent suppliers may be grouped); emergency purchases, listing same information; curtailments during the year; gas put into and taken out of storage; line loss, and any other gas input or output not in the ordinary course of business.

Response: Please see Exhibit No. 12, Schedule 4, pages 4 through 55. These pages are Exhibit 1-D from Columbia's 2021 1307(f) filing at Docket No. R-2021-3024349.

36. State the amount of gas, in Dth, obtained through various suppliers in past years.

Response: Please see Exhibit No. 12, Schedule No. 4 (30).

COLUMBIA GAS OF PENNSYLVANIA, INC.  
PURCHASED GAS ANALYSIS  
TWELVE MONTHS ENDED NOVEMBER 30, 2020

<u>Line No.</u>	<u>Account No.</u>	<u>Description</u>	<u>Volumes</u> (1) Dth	<u>Costs</u> (2) \$
1	801	<u>Natural Gas Field Line Purchases</u>	96,873	185,158
2	803	<u>Natural Gas Transmission line Purchases</u>		
3		Non-Appalachian Sources	29,811,891	46,856,982
4		Transportation- Affiliates	0	0
5		Transportation- Non-Affiliates	(554,878)	42,673,787
6		Storage - Affiliates	0	0
7		Storage - Non-Affiliates	(378,721)	18,253,735
8		Off System Sales - Purchases	0	24,790
9		Off System Sales - Transportation	0	0
10		Total Transmission line Purchases	<u>28,878,292</u>	<u>107,809,294</u>
11	804	<u>Natural Gas City Gate Purchases</u>	5,227,262	8,903,774
12	805	<u>Propane Purchases</u>	0	0
13	806	<u>Exchange Gas (Net)</u>	(509,853)	(1,687,094)
14	807	<u>Broker Fees</u>	0	0
15	808	<u>Storage Activity</u>		
16		Gas Withdrawn from Underground Storage	21,396,506	46,963,438
17		Gas Delivered to Underground Storage	(19,857,353)	(29,951,456)
18		Total Gas Stored (Net)	<u>1,539,153</u>	<u>17,011,982</u>
19	813	<u>Exchange Fees</u>		
20		Fees - Nonaffiliated	0	0
21		Fees - Affiliated	0	0
22		Total Exchange Fees	<u>0</u>	<u>0</u>
23		<u>Gas Lost From Storage</u>	0	0
24		TOTAL GAS PURCHASED	35,231,726	132,223,113

( ) In Acct. No. 803 negative volumes denotes transportation fuel.

( ) In Acct. No. 808 denotes injection volumes & credit.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
PURCHASED GAS ANALYSIS  
TWELVE MONTHS ENDED NOVEMBER 30, 2021

<u>Line No.</u>	<u>Account No.</u>	<u>Description</u>	<u>Volumes</u> (1) Dth	<u>Costs</u> (2) \$
1	801	<u>Natural Gas Field Line Purchases</u>	116,914	328,887
2	803	<u>Natural Gas Transmission line Purchases</u>		
3		Non-Appalachian Sources	37,539,218	111,243,953
4		Transportation- Affiliates	0	0
5		Transportation- Non-Affiliates	(642,431)	64,171,526
6		Storage - Affiliates	0	0
7		Storage - Non-Affiliates	(323,111)	37,433,505
8		Off System Sales - Purchases	0	10,071
9		Off System Sales - Transportation	0	0
10		Total Transmission line Purchases	<u>36,573,676</u>	<u>212,859,056</u>
11	804	<u>Natural Gas City Gate Purchases</u>	6,160,379	14,595,043
12	805	<u>Propane Purchases</u>	0	0
13	806	<u>Exchange Gas (Net)</u>	(860,854)	3,130,111
14	807	<u>Broker Fees</u>	0	0
15	808	<u>Storage Activity</u>		
16		Gas Withdrawn from Underground Storage	21,075,574	37,991,983
17		Gas Delivered to Underground Storage	(23,072,995)	(68,756,752)
18		Total Gas Stored (Net)	<u>(1,997,421)</u>	<u>(30,764,769)</u>
19	813	<u>Exchange Fees</u>		
20		Fees - Nonaffiliated	0	0
21		Fees - Affiliated	0	0
22		Total Exchange Fees	<u>0</u>	<u>0</u>
23		<u>Gas Lost From Storage</u>	0	0
24		TOTAL GAS PURCHASED	39,992,693	200,148,328

( ) In Acct. No. 803 negative volumes denotes transportation fuel.

( ) In Acct. No. 808 denotes injection volumes & credit.



EXHIBIT 1-D  
SCHEDULE 1  
SHEET 1 OF 3

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF PURCHASED GAS COSTS  
BY TYPE BY MONTH

LINE NO.	MONTH	CITY GATE PURCHASES (SCHEDULE 2)	NON-LOCAL PURCHASES (SCHEDULE 3)	LOCAL PURCHASES (SCHEDULE 4)	GAS STORED UNDERGROUND (SCHEDULE 5)	TRANSPORTATION & GATHERING (SCHEDULE 6)	TOTAL SCHEDULES (6=1+2+3+4+5)
		(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6=1+2+3+4+5) \$
1	FEBRUARY, 2020	769,903	1,547,617	16,919	14,031,122	4,599,958	20,965,519
2	MARCH	763,883	902,575	18,356	8,057,581	4,557,689	14,300,084
3	APRIL	621,752	5,735,159	17,984	(1,846,788)	2,786,983	7,315,090
4	MAY	787,582	4,912,818	15,829	(1,515,845)	2,646,437	6,846,820
5	JUNE	333,347	2,238,596	13,745	(1,142,021)	2,621,228	4,064,894
6	JULY	299,972	5,610,796	10,966	(4,600,555)	2,663,847	3,985,027
7	AUGUST	416,303	7,643,199	10,494	(5,643,564)	2,660,094	5,086,525
8	SEPTEMBER	288,751	4,891,411	10,057	(2,900,485)	2,662,659	4,952,393
9	OCTOBER	307,612	4,324,358	15,878	(1,128,420)	4,212,785	7,732,212
10	NOVEMBER	633,237	1,605,109	10,889	4,534,002	4,383,925	11,167,162
11	DECEMBER	1,304,663	5,162,645	14,287	9,196,996	4,495,249	20,173,840
12	JANUARY, 2021	1,615,278	5,936,480	51,545	10,692,123	4,536,656	22,832,082
13	TOTAL	8,142,283	50,510,763	206,948	27,734,145	42,827,511	129,421,649

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF PURCHASED GAS COSTS  
BY TYPE BY MONTH

LINE NO.	MONTH	CITY GATE PURCHASES (SCHEDULE 2) COMMODITY (1) \$	NON-LOCAL PURCHASES (SCHEDULE 3) COMMODITY (2) \$	LOCAL PURCHASES (SCHEDULE 4) COMMODITY (3) \$	GAS STORED UNDERGROUND (SCHEDULE 5) DEMAND (4) \$	GAS STORED UNDERGROUND (SCHEDULE 5) COMMODITY (5) \$	TRANSPORTATION & GATHERING (SCHEDULE 6) DEMAND (6) \$	TRANSPORTATION & GATHERING (SCHEDULE 6) COMMODITY (7) \$	TOTAL DEMAND (8=4+6) \$	TOTAL COMMODITY (9=1+2+3+5+7) \$	TOTAL SCHEDULES (10=8+9) \$
1	FEBRUARY, 2020	769,903	1,547,617	16,919	1,487,603	12,543,519	4,501,596	98,362	5,989,198	14,976,321	20,965,519
2	MARCH	763,883	902,575	18,356	1,487,603	6,569,978	4,503,139	54,550	5,990,741	8,309,343	14,300,084
3	APRIL	621,752	5,735,159	17,984	1,460,370	(3,307,158)	2,710,672	76,310	4,171,042	3,144,048	7,315,090
4	MAY	787,582	4,912,818	15,829	1,460,370	(2,976,215)	2,593,063	53,375	4,053,432	2,793,388	6,846,820
5	JUNE	333,347	2,238,596	13,745	1,460,370	(2,602,391)	2,594,129	27,099	4,054,499	10,395	4,064,894
6	JULY	299,972	5,610,796	10,966	1,460,370	(6,060,924)	2,596,446	67,401	4,056,816	(71,790)	3,985,027
7	AUGUST	416,303	7,643,199	10,494	1,460,370	(7,103,934)	2,579,894	80,200	4,040,264	1,046,261	5,086,525
8	SEPTEMBER	288,751	4,891,411	10,057	1,460,370	(4,360,854)	2,609,657	53,002	4,070,027	882,367	4,952,393
9	OCTOBER	307,612	4,324,358	15,878	1,460,369	(2,588,790)	4,165,344	47,441	5,625,713	2,106,499	7,732,212
10	NOVEMBER	633,237	1,605,109	10,889	1,460,413	3,073,589	4,338,469	45,456	5,798,882	5,368,280	11,167,162
11	DECEMBER	1,304,663	5,162,645	14,287	1,460,413	7,736,584	4,371,767	123,482	5,832,180	14,341,660	20,173,840
12	JANUARY, 2021	1,615,278	5,936,480	51,545	1,460,413	9,231,710	4,394,999	141,657	5,855,412	16,976,670	22,832,082
13	TOTAL	8,142,283	50,510,763	206,948	17,579,031	10,155,114	41,959,176	868,335	59,538,207	69,883,442	129,421,649

EXHIBIT 1-D  
SCHEDULE 1  
SHEET 3 OF 3

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF PURCHASED GAS COSTS  
BY TYPE BY MONTH

LINE NO.	MONTH	CITY GATE PURCHASES (SCHEDULE 2)	NON-LOCAL PURCHASES (SCHEDULE 3)	LOCAL PURCHASES (SCHEDULE 4)	GAS STORED UNDERGROUND (SCHEDULE 5)	TRANSPORTATION & GATHERING (SCHEDULE 6)	TOTAL
		(1) Dth	(2) Dth	(3) Dth	(4) Dth	(5) Dth	(6=1+2+3+4+5) Dth
1	FEBRUARY, 2020	501,315	979,775	8,692	5,465,458	(16,150)	6,939,090
2	MARCH	502,185	586,841	10,760	2,835,918	(12,247)	3,923,457
3	APRIL	480,426	3,989,721	10,519	(2,302,112)	(79,878)	2,098,676
4	MAY	517,803	3,146,913	10,691	(1,934,602)	(58,525)	1,682,280
5	JUNE	254,655	1,668,314	8,324	(1,925,602)	(31,945)	(26,254)
6	JULY	225,043	3,886,494	7,093	(4,146,179)	(69,189)	(96,738)
7	AUGUST	232,500	4,791,219	6,825	(4,571,834)	(83,859)	374,851
8	SEPTEMBER	229,376	3,412,247	6,817	(2,995,190)	(60,929)	592,321
9	OCTOBER	281,434	3,111,669	8,998	(1,736,381)	(51,102)	1,614,618
10	NOVEMBER	331,215	801,435	8,614	1,792,611	(10,356)	2,923,519
11	DECEMBER	692,385	2,322,673	7,294	4,503,547	(46,013)	7,479,886
12	JANUARY, 2021	692,385	2,663,525	13,439	5,317,724	(55,678)	8,631,395
13	TOTAL	4,940,722	31,360,827	108,066	303,358	(575,871)	36,137,102

EXHIBIT 1-D  
 SCHEDULE 2  
 SHEET 1 OF 5

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 SUMMARY OF HISTORIC COST OF  
 CITY GATE GAS PURCHASES

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY, 2020	501,315	1.5123	758,157
2	ADJUSTMENT	0	0.0000	11,747
3	MARCH	502,185	1.5031	754,814
4	ADJUSTMENT	0	0.0000	9,069
5	APRIL	480,426	1.2746	612,362
6	ADJUSTMENT	0	0.0000	9,390
7	MAY	517,803	1.5086	781,178
8	ADJUSTMENT	0	0.0000	6,404
9	JUNE	254,655	1.2954	329,891
10	ADJUSTMENT	0	0.0000	3,456
11	JULY	225,043	1.3275	298,746
12	ADJUSTMENT	0	0.0000	1,226
13	AUGUST	232,500	1.7900	416,175
14	ADJUSTMENT	0	0.0000	128
15	SEPTEMBER	229,376	1.2589	288,751
16	OCTOBER	281,434	1.0930	307,612
17	NOVEMBER	331,215	1.9087	632,182
18	ADJUSTMENT	0	0.0000	1,055
19	DECEMBER	692,385	1.8818	1,302,911
20	ADJUSTMENT	0	0.0000	1,751
21	JANUARY, 2021	692,385	2.3147	1,602,641
22	ADJUSTMENT	0	0.0000	12,638
23	TOTAL	<u>4,940,722</u>		<u>8,142,283</u>

EXHIBIT 1-D  
SCHEDULE 2  
SHEET 2 OF 5

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES  
FROM COLONIAL ENERGY INC

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY, 2020	501,315	1.5123	758,157
2	ADJUSTMENT	0	0.0000	11,747
3	MARCH	502,185	1.5031	754,814
4	ADJUSTMENT	0	0.0000	9,069
5	APRIL	0	0.0000	0
6	ADJUSTMENT	0	0.0000	9,390
7	MAY	0	0.0000	0
8	JUNE	0	0.0000	0
9	JULY	0	0.0000	0
10	AUGUST	0	0.0000	0
11	SEPTEMBER	0	0.0000	0
12	OCTOBER	0	0.0000	0
13	NOVEMBER	331,215	1.9087	632,182
14	DECEMBER	692,385	1.8818	1,302,911
15	ADJUSTMENT	0	0.0000	1,751
16	JANUARY, 2021	692,385	2.3147	1,602,641
17	ADJUSTMENT	0	0.0000	12,638
18	TOTAL	<u>2,719,485</u>		<u>5,095,299</u>

EXHIBIT 1-D  
 SCHEDULE 2  
 SHEET 3 OF 5

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 DETAIL OF HISTORIC COST OF CITY GATE PURCHASES  
 FROM NJR ENERGY SERVICES

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY, 2020	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	104,376	1.4737	153,820
4	MAY	145,742	1.5406	224,536
5	JUNE	4,761	1.3700	6,523
6	JULY	0	0.0000	0
7	AUGUST	0	0.0000	0
8	SEPTEMBER	0	0.0000	0
9	OCTOBER	0	0.0000	0
10	NOVEMBER	0	0.0000	0
11	DECEMBER	0	0.0000	0
12	JANUARY, 2021	0	0.0000	0
13	TOTAL	<u>254,879</u>		<u>384,878</u>

EXHIBIT 1-D  
 SCHEDULE 2  
 SHEET 4 OF 5

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 DETAIL OF HISTORIC COST OF CITY GATE PURCHASES  
 FROM REPSOL ENERGY

LINE NO.	MONTH	VOLUME	RATE	TOTAL GAS COST
		(1) DTH	(2) \$/DTH	(3=1x2) \$
1	FEBRUARY, 2020	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	376,050	1.2194	458,543
4	MAY	302,685	1.4815	448,413
5	ADJUSTMENT	0	0.0000	6,404
6	JUNE	249,894	1.2940	323,369
7	ADJUSTMENT	0	0.0000	3,456
8	JULY	225,043	1.3275	298,746
9	ADJUSTMENT	0	0.0000	1,226
10	AUGUST	232,500	1.7900	416,175
11	ADJUSTMENT	0	0.0000	128
12	SEPTEMBER	225,000	1.2600	283,500
13	OCTOBER	255,434	1.0668	272,492
14	NOVEMBER	0	0.0000	0
15	ADJUSTMENT	0	0.0000	1,055
16	DECEMBER	0	0.0000	0
17	JANUARY, 2021	0	0.0000	0
18	TOTAL	<u>1,866,606</u>		<u>2,513,505</u>

EXHIBIT 1-D  
 SCHEDULE 2  
 SHEET 5 OF 5

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 DETAIL OF HISTORIC COST OF CITY GATE PURCHASES  
 FROM MERCURIA

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY, 2020	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	0	0.0000	0
4	MAY	69,376	1.5600	108,230
5	JUNE	0	0.0000	0
6	JULY	0	0.0000	0
7	AUGUST	0	0.0000	0
8	SEPTEMBER	4,376	1.2000	5,251
9	OCTOBER	26,000	1.3508	35,120
10	NOVEMBER	0	0.0000	0
11	DECEMBER	0	0.0000	0
12	JANUARY, 2021	0	0.0000	0
13	TOTAL	<u>99,752</u>		<u>148,601</u>



EXHIBIT 1-D  
 SCHEDULE 3  
 SHEET 1 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 SUMMARY OF HISTORIC COST OF GAS PURCHASES  
 NON-LOCAL, SHORT & LONG TERM

LINE NO.	MONTH	VOLUME	TOTAL COMMODITY DOLLARS
		(1) Dth	(2) \$
1	FEBRUARY, 2020	979,775	1,547,617
2	MARCH	586,841	902,575
3	APRIL	3,989,721	5,735,159
4	MAY	3,146,913	4,912,818
5	JUNE	1,668,314	2,238,596
6	JULY	3,886,494	5,610,796
7	AUGUST	4,791,219	7,643,199
8	SEPTEMBER	3,412,247	4,891,411
9	OCTOBER	3,111,669	4,324,358
10	NOVEMBER	801,435	1,605,109
11	DECEMBER	2,322,673	5,162,645
12	JANUARY, 2021	<u>2,663,525</u>	<u>5,936,480</u>
13	TOTAL	<u><u>31,360,827</u></u>	<u><u>50,510,763</u></u>

EXHIBIT 1-D  
SCHEDULE 3  
SHEET 2 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF HISTORIC COST OF GAS PURCHASES  
NON-LOCAL, SHORT & LONG TERM  
FEBRUARY 2020

LINE NO.	SUPPLIER	TOTAL COMMODITY DOLLARS	
		VOLUMES	DOLLARS
		(1)	(2)
1	<u>ESTIMATE</u>	Dth	\$
2	CITADEL ENERGY MARKETING LLC	15,000	23,813
3	CITIGROUP ENERGY INC.	295,800	452,574
4	COLONIAL ENERGY, INC	146,400	219,088
5	DIRECT ENERGY BUSINESS MARKETING, LLC	30,000	47,550
6	DTE ENERGY TRADING, INC.	220,400	370,272
7	EQT ENERGY, LLC.	8,000	12,960
8	MACQUARIE ENERGY LLC	36,000	58,320
9	VITOL INC.	205,500	352,526
10	TOTAL ESTIMATE	<u>957,100</u>	<u>1,537,102</u>
11	<u>ADJUST TO ACTUAL</u>		
12	COLONIAL ENERGY, INC	0	958
13	GAS LOST DUE TO LINE HITS	(29)	(104)
14	ICE CHARGES	0	119
15	GAS SOLD TO SHIPPER (RADS 3.11)	(14,245)	(34,530)
16	GAS PURCHASED FROM SHIPPER (RADS 3.12)	31,683	35,656
17	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(6,499)
18	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(47)
19	CHOICE INTERIM CASH OUT	6,276	18,366
20	GAS LEFT ON FOR RECONNECT	(1,011)	(3,404)
21	TOTAL ADJUST TO ACTUAL	<u>22,675</u>	<u>10,515</u>
22	TOTAL SCHEDULE 3, SHEET 2	<u>979,775</u>	<u>1,547,617</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF HISTORIC COST OF GAS PURCHASES  
NON-LOCAL, SHORT & LONG TERM  
MARCH 2020

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1)	(2)
		Dth	\$
1	<u>ESTIMATE</u>		
2	CITADEL ENERGY MARKETING LLC	32,000	48,160
3	CITIGROUP ENERGY INC.	500	790
4	COLONIAL ENERGY, INC	190,200	282,694
5	GREYLOCK ENERGY, LLC (ENERGY CORPORATION OF AMERICA)	15,000	23,700
6	NJR ENERGY SERVICES COMPANY	6,500	10,416
7	VITOL INC.	342,500	548,024
8	TOTAL ESTIMATE	586,700	913,784
9	<u>ADJUST TO ACTUAL</u>		
10	COLONIAL ENERGY, INC	0	1,660
11	VITOL INC.	0	1,500
12	GAS LOST DUE TO LINE HITS	(47)	(160)
13	ICE CHARGES	0	20
14	GAS SOLD TO SHIPPER (RADS 3.11)	(9,241)	(21,402)
15	GAS PURCHASED FROM SHIPPER (RADS 3.12)	10,220	13,514
16	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(3,626)
17	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(47)
18	GAS LEFT ON FOR RECONNECT	(791)	(2,668)
19	TOTAL ADJUST TO ACTUAL	141	(11,209)
20	TOTAL SCHEDULE 3, SHEET 3	586,841	902,575

EXHIBIT 1-D  
SCHEDULE 3  
SHEET 4 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF HISTORIC COST OF GAS PURCHASES  
NON-LOCAL, SHORT & LONG TERM  
APRIL 2020

LINE NO.	SUPPLIER	TOTAL COMMODITY DOLLARS	
		VOLUMES	DOLLARS
		(1)	(2)
		Dth	\$
1	<u>ESTIMATE</u>		
2	ARM ENERGY MANAGEMENT LLC	10,299	14,676
3	CASTLETON COMMODITIES MERCHANT TRADING L.P.	175,200	239,011
4	CITADEL ENERGY MARKETING LLC	20,000	28,800
5	CNX GAS COMPANY LLC	5,000	8,450
6	COLONIAL ENERGY, INC	10,000	14,700
7	CONOCOPHILLIPS COMPANY	630,000	849,150
8	DIRECT ENERGY BUSINESS MARKETING, LLC	30,000	43,900
9	DOMINION ENERGY FIELD SERVICES, INC	7,500	12,356
10	DTE ENERGY TRADING, INC.	1,326,800	1,952,955
11	ELEVATION ENERGY GROUP	1,500	2,434
12	EQT ENERGY, LLC.	240,000	348,915
13	GREYLOCK ENERGY, LLC	85,000	127,713
14	INTERSTATE GAS SUPPLY, INC.	7,800	13,280
15	J. ARON & COMPANY	32,900	48,105
16	KAISER MARKETING APPALACHIAN, LLC	102,500	162,463
17	MACQUARIE ENERGY LLC	265,000	399,325
18	MERCURIA ENERGY GAS TRADING LLC	66,500	95,748
19	RANGE RESOURCES - APPALACHIA, LLC	135,663	209,141
20	REPSOL ENERGY NORTH AMERICA CORPORATION	294,000	343,980
21	SEQUENT ENERGY MANAGEMENT, LP	15,000	22,625
22	SOUTH JERSEY RESOURCES GROUP, LLC	5,000	7,750
23	SPOTLIGHT ENERGY LLC	5,700	8,180
24	SWN ENERGY	11,200	17,964
25	TENASKA GAS STORAGE, LLC	10,000	14,750
26	TWIN EAGLE RESOURCE MANAGEMENT, LLC	1,700	2,758
27	VITOL INC.	414,500	619,744
28	WASHINGTON GAS LIGHT COMPANY	81,100	132,732
29	TOTAL ESTIMATE	3,989,862	5,741,602
30	<u>ADJUST TO ACTUAL</u>		
31	COLONIAL ENERGY, INC	0	2,170
32	GAS LOST DUE TO LINE HITS	(102)	(343)
33	ICE CHARGES	0	70
34	GAS SOLD TO SHIPPER (RADS 3.11)	(5,640)	(11,811)
35	GAS PURCHASED FROM SHIPPER (RADS 3.12)	6,633	7,804
36	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(998)
37	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(75)
38	GAS LEFT ON FOR RECONNECT	(1,032)	(3,260)
39	TOTAL ADJUST TO ACTUAL	(141)	(6,442)
40	TOTAL SCHEDULE 3, SHEET 4	3,989,721	5,735,159

EXHIBIT 1-D  
SCHEDULE 3  
SHEET 5 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF HISTORIC COST OF GAS PURCHASES  
NON-LOCAL, SHORT & LONG TERM  
MAY 2020

LINE NO.	SUPPLIER	TOTAL COMMODITY DOLLARS	
		VOLUMES	DOLLARS
		(1)	(2)
		Dth	\$
1	<u>ESTIMATE</u>		
2	ARM ENERGY MANAGEMENT LLC	25,000	44,625
3	ASCENT RESOURCES - UTICA, LLC	19,000	30,685
4	BP ENERGY COMPANY	4,900	7,840
5	CASTLETON COMMODITIES MERCHANT TRADING L.P.	5,000	8,175
6	CHEVRON NATURAL GAS	10,000	15,100
7	CITADEL ENERGY MARKETING LLC	4,000	5,920
8	CONOCOPHILLIPS COMPANY	310,000	492,900
9	DTE ENERGY TRADING, INC.	1,854,500	2,957,943
10	ELEVATION ENERGY GROUP	1,200	1,932
11	EQT ENERGY, LLC.	279,000	401,760
12	GREYLOCK ENERGY, LLC	16,100	26,100
13	INTERSTATE GAS SUPPLY, INC.	9,300	15,601
14	J. ARON & COMPANY	10,000	14,800
15	KAISER MARKETING APPALACHIAN, LLC	44,900	73,687
16	MERCURIA ENERGY GAS TRADING LLC	10,000	15,450
17	NEXTERA ENERGY POWER MARKETING, LLC	4,000	6,520
18	RANGE RESOURCES	15,000	24,100
19	REPSOL ENERGY NORTH AMERICA CORPORATION	389,700	553,374
20	SOUTHWESTERN ENERGY SERVICES COMPANY	3,000	4,523
21	TENASKA GAS STORAGE, LLC	150	203
22	UNITED ENERGY TRADING, LLC	10,000	16,700
23	VITOL INC.	107,500	166,613
24	WASHINGTON GAS LIGHT COMPANY	10,000	16,775
25	WASHINGTON GAS ENERGY SERVICES, INC.	1,400	2,352
26	TOTAL ESTIMATE	<u>3,143,650</u>	<u>4,903,676</u>
27	<u>ADJUST TO ACTUAL</u>		
28	CASTLETON COMMODITIES MERCHANT TRADING L.P.	0	(2,090)
29	RANGE RESOURCES - APPALACHIA, LLC	0	(390)
30	REPSOL ENERGY NORTH AMERICA CORPORATION	0	13,562
31	GAS LOST DUE TO LINE HITS	(98)	(339)
32	ICE CHARGES	0	119
33	GAS SOLD TO SHIPPER (RADS 3.11)	(3,209)	(7,051)
34	GAS PURCHASED FROM SHIPPER (RADS 3.12)	7,922	9,601
35	GAS LEFT ON FOR RECONNECT	(1,352)	(4,270)
36	TOTAL ADJUST TO ACTUAL	<u>3,263</u>	<u>9,142</u>
37	TOTAL SCHEDULE 3, SHEET 5	<u><u>3,146,913</u></u>	<u><u>4,912,818</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF HISTORIC COST OF GAS PURCHASES  
NON-LOCAL, SHORT & LONG TERM  
JUNE 2020

LINE NO.	SUPPLIER	TOTAL COMMODITY DOLLARS	
		VOLUMES	
		(1) Dth	(2) \$
1	<u>ESTIMATE</u>		
2	ASCENT RESOURCES - UTICA, LLC	16,600	26,311
3	CASTLETON COMMODITIES MERCHANT TRADING L.P. (LOUIS DREYFUS)	10,000	14,400
4	CITADEL ENERGY MARKETING LLC	61,000	81,263
5	CONOCOPHILLIPS COMPANY	8,900	12,187
6	DTE ENERGY TRADING, INC.	255,000	362,900
7	EMERA ENERGY SERVICES, INC.	51,000	75,682
8	EQT ENERGY, LLC.	280,000	355,250
9	EQUINOR NATURAL GAS LLC (STATOIL)	14,100	19,365
10	GREYLOCK ENERGY, LLC	155,600	208,232
11	J. ARON & COMPANY	96,200	130,733
12	KAISER MARKETING APPALACHIAN, LLC	32,500	44,738
13	REPSOL ENERGY NORTH AMERICA CORPORATION	420,156	520,993
14	SEQUENT ENERGY MANAGEMENT, LP	90,000	125,138
15	SHELL ENERGY NORTH AMERICA (US), L.P. (CORAL)	1,800	2,484
16	SOUTH JERSEY RESOURCES GROUP, LLC	600	848
17	SPIRE MARKETING INC. (LACLEDE ENERGY)	5,000	7,600
18	SOUTHWESTERN ENERGY SERVICES COMPANY	4,800	6,720
19	UNITED ENERGY TRADING, LLC	16,700	25,135
20	VITOL INC.	150,000	214,500
21	TOTAL ESTIMATE	<u>1,669,956</u>	<u>2,234,477</u>
22	<u>ADJUST TO ACTUAL</u>		
23	REPSOL ENERGY NORTH AMERICA CORPORATION	0	19,189
24	GAS LOST DUE TO LINE HITS	(25)	(84)
25	ICE CHARGES	0	107
26	GAS SOLD TO SHIPPER (RADS 3.11)	(4,222)	(9,045)
27	GAS PURCHASED FROM SHIPPER (RADS 3.12)	3,344	3,818
28	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(7,536)
29	GAS LEFT ON FOR RECONNECT	(739)	(2,330)
30	TOTAL ADJUST TO ACTUAL	<u>(1,642)</u>	<u>4,118</u>
31	TOTAL SCHEDULE 3, SHEET 6	<u><u>1,668,314</u></u>	<u><u>2,238,596</u></u>

EXHIBIT 1-D  
SCHEDULE 3  
SHEET 7 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF HISTORIC COST OF GAS PURCHASES  
NON-LOCAL, SHORT & LONG TERM  
JULY 2020

LINE NO.	SUPPLIER	TOTAL COMMODITY DOLLARS	
		VOLUMES	DOLLARS
		(1)	(2)
		Dth	\$
1	<u>ESTIMATE</u>		
2	ARM ENERGY MANAGEMENT LLC	17,400	21,620
3	BP ENERGY COMPANY	8,800	12,548
4	CASTLETON COMMODITIES MERCHANT TRADING L.P. (LOUIS DREYFUS)	26,300	41,620
5	CITADEL ENERGY MARKETING LLC	41,500	69,258
6	CONOCOPHILLIPS COMPANY	4,800	6,492
7	DIRECT ENERGY BUSINESS MARKETING, LLC	5,000	8,700
8	DOMINION ENERGY FIELD SERVICES, INC	6,600	8,357
9	DTE ENERGY TRADING, INC.	2,432,800	3,740,852
10	EQT ENERGY, LLC.	279,100	363,479
11	GREYLOCK ENERGY, LLC	310,000	391,375
12	KAISER MARKETING APPALACHIAN, LLC	24,300	39,315
13	MIECO, INC.	5,800	8,004
14	NEXTERA ENERGY POWER MARKETING, LLC	20,000	34,050
15	NJR ENERGY SERVICES COMPANY	36,700	57,397
16	REPSOL ENERGY NORTH AMERICA CORPORATION	326,167	365,328
17	SEQUENT ENERGY MANAGEMENT, LP	44,400	69,790
18	SPIRE MARKETING INC.	77,500	97,650
19	SPOTLIGHT ENERGY LLC	11,000	18,358
20	SOUTHWESTERN ENERGY SERVICES COMPANY	26,500	38,069
21	TENASKA GAS STORAGE, LLC	12,800	20,837
22	TWIN EAGLE RESOURCE MANAGEMENT, LLC	10,000	14,750
23	UNIPER GLOBAL COMMODITIES NORTH AMERICA LLC	5,000	7,725
24	VITOL INC.	155,000	196,850
25	TOTAL ESTIMATE	<u>3,887,467</u>	<u>5,632,422</u>
26	<u>ADJUST TO ACTUAL</u>		
27	REPSOL ENERGY NORTH AMERICA CORPORATION	0	20,693
28	GAS LOST DUE TO LINE HITS	(37)	(121)
29	ICE CHARGES	0	162
30	GAS SOLD TO SHIPPER (RADS 3.11)	(1,729)	(3,475)
31	GAS PURCHASED FROM SHIPPER (RADS 3.12)	3,094	3,460
32	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(40,017)
33	GAS LEFT ON FOR RECONNECT	(2,301)	(2,327)
34	TOTAL ADJUST TO ACTUAL	<u>(973)</u>	<u>(21,626)</u>
35	TOTAL SCHEDULE 3, SHEET 7	<u><u>3,886,494</u></u>	<u><u>5,610,796</u></u>

EXHIBIT 1-D  
SCHEDULE 3  
SHEET 8 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF HISTORIC COST OF GAS PURCHASES  
NON-LOCAL, SHORT & LONG TERM  
AUGUST 2020

LINE NO.	SUPPLIER	VOLUMES	TOTAL COMMODITY DOLLARS
		(1) Dth	(2) \$
1	<u>ESTIMATE</u>		
2	ASCENT RESOURCES - UTICA, LLC	60,000	88,650
3	BP ENERGY COMPANY	5,000	5,975
4	CASTLETON COMMODITIES MERCHANT TRADING L.P. (LOUIS DREYFUS)	18,200	31,642
5	CITADEL ENERGY MARKETING LLC	20,200	26,635
6	CITIGROUP ENERGY INC.	8,500	12,708
7	COKINOS ENERGY CORPORATION	10,500	12,968
8	CONOCOPHILLIPS COMPANY	501,000	808,328
9	DOMINION ENERGY FIELD SERVICES, INC	3,700	4,829
10	DTE ENERGY TRADING, INC.	2,471,400	4,128,786
11	EDF TRADING NORTH AMERICA, LLC (EAGLE ENERGY)	58,980	90,126
12	ELEVATION ENERGY GROUP	2,100	2,520
13	EMERA ENERGY SERVICES, INC.	14,000	21,095
14	EQT ENERGY, LLC.	278,500	340,275
15	EQUINOR NATURAL GAS LLC (STATOIL)	70,000	108,150
16	EXELON GENERATION COMPANY, LLC	15,000	24,075
17	GREYLOCK ENERGY, LLC	327,000	545,913
18	J. ARON & COMPANY	5,000	6,025
19	KAISER MARKETING APPALACHIAN, LLC	25,000	38,600
20	MACQUARIE ENERGY LLC	10,000	20,000
21	MERCURIA ENERGY GAS TRADING LLC	16,400	28,850
22	NEXTERA ENERGY POWER MARKETING, LLC	23,000	40,930
23	REPSOL ENERGY NORTH AMERICA CORPORATION	304,700	359,546
24	SEQUENT ENERGY MANAGEMENT, LP	45,200	73,809
25	SHELL ENERGY NORTH AMERICA (US), L.P. (CORAL)	43,900	70,983
26	SPIRE MARKETING INC. (LACLEDE ENERGY)	232,300	377,719
27	UNITED ENERGY TRADING, LLC	5,000	6,000
28	VITOL INC.	150,900	238,526
29	WASHINGTON GAS ENERGY SERVICES, INC.	6,300	12,569
30	TOTAL ESTIMATE	4,731,780	7,526,229
31	<u>ADJUST TO ACTUAL</u>		
32	REPSOL ENERGY NORTH AMERICA CORPORATION	0	15,537
33	GAS LOST DUE TO LINE HITS	(116)	(326)
34	ICE CHARGES	0	160
35	GAS SOLD TO SHIPPER (RADS 3.11)	(4,656)	(10,220)
36	GAS PURCHASED FROM SHIPPER (RADS 3.12)	1,179	1,377
37	CHOICE ANNUAL CASH OUT	63,914	113,587
38	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(351)
39	GAS LEFT ON FOR RECONNECT	(882)	(2,793)
40	TOTAL ADJUST TO ACTUAL	59,439	116,970
41	TOTAL SCHEDULE 3, SHEET 8	4,791,219	7,643,199



EXHIBIT 1-D  
SCHEDULE 3  
SHEET 9 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF HISTORIC COST OF GAS PURCHASES  
NON-LOCAL, SHORT & LONG TERM  
SEPTEMBER 2020

LINE NO.	SUPPLIER	TOTAL COMMODITY DOLLARS	
		VOLUMES	
		(1)	(2)
1	<u>ESTIMATE</u>	Dth	\$
2	ARM ENERGY MANAGEMENT LLC	10,000	12,875
3	ASCENT RESOURCES - UTICA, LLC	70,600	109,885
4	CITADEL ENERGY MARKETING LLC	256,300	281,215
5	CNX GAS COMPANY LLC	60,500	92,859
6	COLONIAL ENERGY, INC	1,700	2,031
7	CONOCOPHILLIPS COMPANY	11,100	14,624
8	DIRECT ENERGY BUSINESS MARKETING, LLC	25,000	42,550
9	DTE ENERGY TRADING, INC.	502,400	787,907
10	EMERA ENERGY SERVICES, INC.	5,000	6,588
11	EQT ENERGY, LLC.	255,000	303,493
12	EXELON GENERATION COMPANY, LLC	4,700	5,299
13	GREYLOCK ENERGY, LLC	1,026,000	1,683,560
14	INTERSTATE GAS SUPPLY, INC.	8,300	10,935
15	KAISER MARKETING APPALACHIAN, LLC	8,000	12,960
16	MACQUARIE ENERGY LLC	41,500	56,533
17	NEXTERA ENERGY POWER MARKETING, LLC	33,500	49,846
18	REPSOL ENERGY NORTH AMERICA CORPORATION	423,474	423,474
19	SEQUENT ENERGY MANAGEMENT, LP	79,600	94,229
20	SHELL ENERGY NORTH AMERICA, L.P.	15,000	16,275
21	SNYDER BROTHERS INC.	6,300	10,716
22	SPIRE MARKETING INC. (LACLEDE ENERGY)	195,000	330,038
23	SPOTLIGHT ENERGY LLC	52,700	68,650
24	SYMMETRY	13,000	22,075
25	TENASKA GAS STORAGE, LLC	3,000	2,850
26	TWIN EAGLE RESOURCE MANAGEMENT, LLC	35,100	40,984
27	UNITED ENERGY TRADING, LLC	10,000	17,500
28	VITOL INC.	200,000	316,355
29	WASHINGTON GAS LIGHT COMPANY	3,900	6,708
30	WASHINGTON GAS ENERGY SERVICES, INC.	57,700	65,544
31	TOTAL ESTIMATE	<u>3,414,374</u>	<u>4,888,556</u>
32	<u>ADJUST TO ACTUAL</u>		
33	REPSOL ENERGY NORTH AMERICA CORPORATION	0	15,534
34	GAS LOST DUE TO LINE HITS	(152)	(495)
35	ICE CHARGES	0	137
36	GAS SOLD TO SHIPPER (RADS 3.11)	(5,678)	(13,306)
37	GAS PURCHASED FROM SHIPPER (RADS 3.12)	5,992	6,292
38	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(397)
39	GAS LEFT ON FOR RECONNECT	<u>(2,289)</u>	<u>(4,910)</u>
40	TOTAL ADJUST TO ACTUAL	<u>(2,127)</u>	<u>2,855</u>
41	TOTAL SCHEDULE 3, SHEET 9	<u><u>3,412,247</u></u>	<u><u>4,891,411</u></u>

EXHIBIT 1-D  
SCHEDULE 3  
SHEET 10 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF HISTORIC COST OF GAS PURCHASES  
NON-LOCAL, SHORT & LONG TERM  
OCTOBER 2020

LINE NO.	SUPPLIER	TOTAL COMMODITY DOLLARS	
		VOLUMES	DOLLARS
		(1)	(2)
		Dth	\$
1	<u>ESTIMATE</u>		
2	ARM ENERGY MANAGEMENT LLC	157,800	304,379
3	ASCENT RESOURCES - UTICA, LLC	78,900	133,825
4	BP ENERGY COMPANY	9,000	14,850
5	CASTLETON COMMODITIES MERCHANT TRADING L.P. (LOUIS DREYFUS)	105,000	161,600
6	CHEVRON NATURAL GAS	4,200	6,410
7	COKINOS ENERGY CORPORATION	18,000	22,780
8	CONOCOPHILLIPS COMPANY	15,700	35,416
9	DIRECT ENERGY BUSINESS MARKETING, LLC	15,500	21,890
10	DTE ENERGY TRADING, INC.	773,500	930,338
11	ELEVATION ENERGY GROUP	600	426
12	EMERA ENERGY SERVICES, INC.	7,498	11,779
13	EQT ENERGY, LLC.	228,600	235,977
14	EQUINOR ASA	90,300	156,980
15	EXELON GENERATION COMPANY, LLC	4,600	9,062
16	GREYLOCK ENERGY, LLC	15,000	26,475
17	J. ARON & COMPANY	46,100	83,669
18	KAISER MARKETING APPALACHIAN, LLC	34,500	53,679
19	MACQUARIE ENERGY LLC	65,400	150,258
20	MERCURIA ENERGY GAS TRADING LLC	1,100	1,686
21	MORGAN STANLEY CAPITAL GROUP INC.	102,400	195,015
22	NEXTERA ENERGY POWER MARKETING, LLC	11,600	22,835
23	NJR ENERGY SERVICES COMPANY	11,000	11,120
24	REPSOL ENERGY NORTH AMERICA CORPORATION	408,302	265,396
25	SEQUENT ENERGY MANAGEMENT, LP	13,200	29,387
26	SHELL ENERGY NORTH AMERICA, L.P.	28,500	59,431
27	SNYDER BROTHERS INC.	1,400	3,115
28	SOUTHWESTERN ENERGY SERVICES COMPANY	17,500	48,055
29	SPARK ENERGY	200	307
30	SPIRE MARKETING INC. (LACLEDE ENERGY)	339,000	432,335
31	SPOTLIGHT ENERGY LLC	8,100	11,826
32	SPRAGUE OPERATING RESOURCES LLC (SPRAGUE ENER)	2,100	4,946
33	SWN	5,000	11,350
34	TWIN EAGLE RESOURCE MANAGEMENT, LLC	34,900	62,154
35	UNITED ENERGY TRADING, LLC	7,000	6,440
36	VITOL INC.	255,297	384,893
37	WASHINGTON GAS LIGHT COMPANY	30,000	41,200
38	WASHINGTON GAS ENERGY SERVICES, INC.	14,400	26,000
39	TOTAL ESTIMATE	<u>2,961,197</u>	<u>3,977,280</u>
40	<u>ADJUST TO ACTUAL</u>		
41	REPSOL ENERGY NORTH AMERICA CORPORATION	0	20,610
42	GAS LOST DUE TO LINE HITS	(56)	(185)
43	GAS SOLD TO SHIPPER (RADS 3.11)	(6,192)	(12,107)
44	GAS PURCHASED FROM SHIPPER (RADS 3.12)	522	547
45	CAP CHOICE CUSTOMER PURCHASES	158,051	378,816
46	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(34,030)
47	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(61)
48	GAS LEFT ON FOR RECONNECT	(1,852)	(6,511)
49	TOTAL ADJUST TO ACTUAL	<u>150,472</u>	<u>347,078</u>
50	TOTAL SCHEDULE 3, SHEET 10	<u>3,111,669</u>	<u>4,324,358</u>

EXHIBIT 1-D  
SCHEDULE 3  
SHEET 11 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF HISTORIC COST OF GAS PURCHASES  
NON-LOCAL, SHORT & LONG TERM  
NOVEMBER 2020

LINE NO.	SUPPLIER	TOTAL COMMODITY DOLLARS	
		VOLUMES	DOLLARS
		(1) Dth	(2) \$
1	<u>ESTIMATE</u>		
2	ASCENT RESOURCES - UTICA, LLC	12,100	27,539
3	BP ENERGY COMPANY	10,000	20,850
4	COLONIAL ENERGY, INC	338,835	545,287
5	CONOCOPHILLIPS COMPANY	6,500	16,126
6	DOMINION ENERGY FIELD SERVICES, INC	4,700	9,776
7	EMERA ENERGY SERVICES, INC.	500	870
8	EXELON GENERATION COMPANY, LLC	5,000	10,050
9	INTERSTATE GAS SUPPLY, INC.	900	1,881
10	J. ARON & COMPANY	20,000	46,600
11	MACQUARIE ENERGY LLC	30,000	63,225
12	MORGAN STANLEY CAPITAL GROUP INC.	20,500	53,291
13	SEQUENT ENERGY MANAGEMENT, LP	27,000	60,953
14	SHELL ENERGY NORTH AMERICA, L.P.	1,500	2,978
15	SPARK ENERGY	200	416
16	TENASKA GAS STORAGE, LLC	30,000	69,975
17	VITOL INC.	240,000	592,800
18	WGL MIDSTREAM, INC (CAPITOL)	700	1,454
19	TOTAL ESTIMATE	<u>748,435</u>	<u>1,524,070</u>
20	<u>ADJUST TO ACTUAL</u>		
21	CHEVRON NATURAL GAS	(3,520)	(5,456)
22	REPSOL ENERGY NORTH AMERICA CORPORATION	0	17,949
23	GAS LOST DUE TO LINE HITS	(28)	(91)
24	GAS SOLD TO SHIPPER (RADS 3.11)	(5,663)	(16,594)
25	GAS PURCHASED FROM SHIPPER (RADS 3.12)	3,692	1,926
26	CAP CHOICE CUSTOMER PURCHASES	62,582	149,997
27	CHOICE ANNUAL CASH OUT	562	1,431
28	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(51,343)
29	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(614)
30	GAS LEFT ON FOR RECONNECT	(4,626)	(16,166)
31	TOTAL ADJUST TO ACTUAL	<u>53,000</u>	<u>81,039</u>
32	TOTAL SCHEDULE 3, SHEET 11	<u>801,435</u>	<u>1,605,109</u>

EXHIBIT 1-D  
SCHEDULE 3  
SHEET 12 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF HISTORIC COST OF GAS PURCHASES  
NON-LOCAL, SHORT & LONG TERM  
DECEMBER 2020

LINE NO.	SUPPLIER	TOTAL COMMODITY DOLLARS	
		VOLUMES	
		(1)	(2)
		Dth	\$
1	<u>ESTIMATE</u>		
2	ARM ENERGY MANAGEMENT LLC	40,100	86,387
3	ASCENT RESOURCES - UTICA, LLC	256,500	568,445
4	BP ENERGY COMPANY	65,300	137,459
5	CASTLETON COMMODITIES MERCHANT TRADING L.P.	55,000	114,333
6	CHEVRON NATURAL GAS	98,500	230,552
7	CITADEL ENERGY MARKETING LLC	555,000	1,355,055
8	CNX GAS COMPANY LLC	139,500	298,530
9	COLONIAL ENERGY, INC	5,000	9,925
10	CONOCOPHILLIPS COMPANY	2,900	6,643
11	DIRECT ENERGY BUSINESS MARKETING, LLC	40,000	86,475
12	DOMINION ENERGY FIELD SERVICES, INC	2,500	5,125
13	DTE ENERGY TRADING, INC.	5,600	12,880
14	ELEVATION ENERGY GROUP	38,800	86,011
15	EMERA ENERGY SERVICES, INC.	31,700	67,865
16	EQT ENERGY, LLC.	18,000	43,470
17	EXELON GENERATION COMPANY, LLC	7,600	15,494
18	FREEPOINT COMMODITIES LLC	200	463
19	GREYLOCK ENERGY, LLC	13,000	25,188
20	INTERSTATE GAS SUPPLY, INC.	8,300	18,080
21	J. ARON & COMPANY	30,200	69,856
22	KAISER MARKETING APPALACHIAN, LLC	105,900	236,954
23	MACQUARIE ENERGY LLC	129,700	277,599
24	MERCURIA ENERGY GAS TRADING LLC	22,800	49,832
25	MORGAN STANLEY CAPITAL GROUP INC.	15,300	33,382
26	NEXTERA ENERGY POWER MARKETING, LLC	96,000	223,163
27	SEQUENT ENERGY MANAGEMENT, LP	390,200	824,054
28	SNYDER BROTHERS INC.	13,500	28,403
29	SOUTHWESTERN ENERGY SERVICES COMPANY	11,000	26,810
30	SPOTLIGHT ENERGY LLC	180,600	403,379
31	TENASKA GAS STORAGE, LLC	10,000	20,325
32	TEXLA ENERGY MANAGEMENT, INC	5,000	12,463
33	TWIN EAGLE RESOURCE MANAGEMENT, LLC	13,300	31,416
34	UNITED ENERGY TRADING, LLC	10,000	21,500
35	VITOL INC.	12,000	27,875
36	TOTAL ESTIMATE	<u>2,429,000</u>	<u>5,455,385</u>
37	<u>ADJUST TO ACTUAL</u>		
38	COLONIAL ENERGY, INC	0	5,587
39	GAS LOST DUE TO LINE HITS	(745)	(2,392)
40	ICE CHARGES	0	447
41	GAS SOLD TO SHIPPER (RADS 3.11)	(10,427)	(29,956)
42	GAS PURCHASED FROM SHIPPER (RADS 3.12)	11,507	15,523
43	CAP CHOICE CUSTOMER SALES	(98,641)	(236,423)
44	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(16,304)
45	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(1,188)
46	GAS LEFT ON FOR RECONNECT	(8,021)	(28,034)
47	TOTAL ADJUST TO ACTUAL	<u>(106,327)</u>	<u>(292,740)</u>
48	TOTAL SCHEDULE 3, SHEET 12	<u>2,322,673</u>	<u>5,162,645</u>

EXHIBIT 1-D  
SCHEDULE 3  
SHEET 13 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF HISTORIC COST OF GAS PURCHASES  
NON-LOCAL, SHORT & LONG TERM  
JANUARY 2021

LINE NO.	SUPPLIER	TOTAL COMMODITY DOLLARS	
		VOLUMES	DOLLARS
		(1)	(2)
		Dth	\$
1	<u>ESTIMATE</u>		
2	ARM ENERGY MANAGEMENT LLC	19,916	51,184
3	CASTLETON COMMODITIES MERCHANT TRADING L.P.	68,500	153,274
4	CITADEL ENERGY MARKETING LLC	938,100	1,973,526
5	CITIGROUP ENERGY INC.	41,100	91,448
6	CNX GAS COMPANY LLC	15,000	38,288
7	COKINOS ENERGY CORPORATION	310,000	629,300
8	DIRECT ENERGY BUSINESS MARKETING, LLC	40,000	103,000
9	DTE ENERGY TRADING, INC.	19,500	47,544
10	EQT ENERGY, LLC.	41,300	106,450
11	EXELON GENERATION COMPANY, LLC	65,300	169,183
12	INTERSTATE GAS SUPPLY, INC.	11,600	27,448
13	J. ARON & COMPANY	35,600	90,780
14	KAISER MARKETING APPALACHIAN, LLC	712,400	1,722,399
15	MACQUARIE ENERGY LLC	4,000	10,000
16	MORGAN STANLEY CAPITAL GROUP INC.	17,500	43,375
17	NEXTERA ENERGY POWER MARKETING, LLC	1,500	3,443
18	REPSOL ENERGY NORTH AMERICA CORPORATION	60,400	147,542
19	SEQUENT ENERGY MANAGEMENT, LP	334,200	693,024
20	SHELL ENERGY NORTH AMERICA, L.P.	9,100	23,067
21	SIX ONE COMMODITIES	20,600	50,419
22	SNYDER BROTHERS INC.	12,400	29,633
23	SPIRE MARKETING INC. (LACLEDE ENERGY)	4,400	10,516
24	SOUTHWESTERN ENERGY SERVICES COMPANY	20,000	48,350
25	TWIN EAGLE RESOURCE MANAGEMENT, LLC	2,800	6,244
26	UNITED ENERGY TRADING, LLC	52,500	132,444
27	TOTAL ESTIMATE	<u>2,857,716</u>	<u>6,401,877</u>
28	<u>ADJUST TO ACTUAL</u>		
29	GAS LOST DUE TO LINE HITS	(44)	(212)
30	ICE CHARGES	0	79
31	GAS SOLD TO SHIPPER (RADS 3.11)	(2,820)	(8,536)
32	GAS PURCHASED FROM SHIPPER (RADS 3.12)	49,889	71,255
33	CAP CHOICE CUSTOMER SALES	(239,558)	(493,495)
34	CHOICE INTERIM CASH OUT	6,995	16,614
35	OMO/OFO CHARGES (RADS 3.7, 3.8, 4.11)	0	(54)
36	CHOICE NON-COMPLIANCE CHARGES (RADS 4.12)	0	(17,123)
37	GAS LEFT ON FOR RECONNECT	(8,653)	(33,925)
38	TOTAL ADJUST TO ACTUAL	<u>(194,191)</u>	<u>(465,397)</u>
39	TOTAL SCHEDULE 3, SHEET 13	<u>2,663,525</u>	<u>5,936,480</u>

EXHIBIT 1-D  
SCHEDULE 4  
SHEET 1 OF 1

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF HISTORIC COST OF GAS PURCHASES  
FROM LOCAL PRODUCERS

LINE NO.	MONTH	VOLUME (1) DTH	TOTAL DOLLARS (2) \$
1	FEBRUARY, 2020	8,692	16,919
2	MARCH	10,760	18,356
3	APRIL	10,519	17,984
4	MAY	10,691	15,829
5	JUNE	8,324	13,745
6	JULY	7,093	10,966
7	AUGUST	6,825	10,494
8	SEPTEMBER	6,817	10,057
9	OCTOBER	8,998	15,878
10	NOVEMBER	8,614	10,889
11	DECEMBER	7,294	14,287
12	JANUARY, 2021 ADJUSTMENT	13,439	31,423 20,122
14	TOTAL	<u>108,066</u>	<u>206,948</u>

EXHIBIT 1-D  
SCHEDULE 5  
SHEET 1 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF HISTORIC COST OF GAS  
APPLICABLE TO NET  
GAS STORED UNDERGROUND

LINE NO.	MONTH	VOLUMES	DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
		(1) DTH	(2) \$	(3) \$	(4=2+3) \$
1	FEBRUARY, 2020	5,465,458	1,487,603	12,543,519	14,031,122
2	MARCH	2,835,918	1,487,603	6,569,978	8,057,581
3	APRIL	(2,302,112)	1,460,370	(3,307,158)	(1,846,788)
4	MAY	(1,934,602)	1,460,370	(2,976,215)	(1,515,845)
5	JUNE	(1,925,602)	1,460,370	(2,602,391)	(1,142,021)
6	JULY	(4,146,179)	1,460,370	(6,060,924)	(4,600,555)
7	AUGUST	(4,571,834)	1,460,370	(7,103,934)	(5,643,564)
8	SEPTEMBER	(2,995,190)	1,460,370	(4,360,854)	(2,900,485)
9	OCTOBER	(1,736,381)	1,460,369	(2,588,790)	(1,128,420)
10	NOVEMBER	1,792,611	1,460,413	3,073,589	4,534,002
11	DECEMBER	4,503,547	1,460,413	7,736,584	9,196,996
12	JANUARY, 2021	5,317,724	1,460,413	9,231,710	10,692,123
13	TOTAL	303,358	17,579,031	10,155,114	27,734,145

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
APPLICABLE TO NET GAS STORED UNDERGROUND  
BLACKHAWK FACILITY

LINE NO.	MONTH	VOLUME INJECTED	RATE	AMOUNT	VOLUME WITHDRAWN	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2020	0	1.7508	0	4,186	2.2484	9,412
2	ADJUSTMENT	0	1.7508	0	67	2.2484	151
3	ADJUSTMENT	0	1.7508	0	0	2.2484	(151)
4	MARCH	0	1.7281	0	4,157	2.2508	9,357
5	ADJUSTMENT	0	1.7281	0	67	2.2508	151
6	ADJUSTMENT	0	1.7281	0	0	2.2508	(151)
7	APRIL	0	1.4971	0	3,367	2.0647	6,952
8	ADJUSTMENT	0	1.4971	0	67	2.0647	138
9	ADJUSTMENT	0	1.4971	0	0	2.0647	(138)
10	MAY	0	1.5803	0	1,628	1.9789	3,222
11	ADJUSTMENT	0	1.5803	0	67	1.9789	133
12	ADJUSTMENT	0	1.5803	0	0	1.9789	(133)
13	JUNE	0	1.3756	0	0	1.8911	0
14	ADJUSTMENT	0	1.3756	0	67	1.8911	127
15	ADJUSTMENT	0	1.3756	0	0	1.8911	(127)
16	JULY	0	1.4818	0	0	1.7929	0
17	ADJUSTMENT	0	1.4818	0	67	1.7929	120
18	ADJUSTMENT	0	1.4818	0	0	1.7929	(120)
19	AUGUST	0	1.5731	0	0	1.7471	0
20	ADJUSTMENT	0	1.5731	0	67	1.7471	117
21	ADJUSTMENT	0	1.5731	0	0	1.7471	(117)
22	SEPTEMBER	(2,502)	1.4736	(3,687) 1/	0	1.7139	0
23	ADJUSTMENT	0	1.4736	0	67	1.7139	115
24	ADJUSTMENT	0	1.4736	0	0	1.7139	(115)
25	OCTOBER	0	1.5369	0	603	1.7015	1,026
26	ADJUSTMENT	0	1.5369	0	67	1.7015	114
27	ADJUSTMENT	0	1.5369	0	0	1.7015	(114)
28	NOVEMBER	0	2.0934	0	98	1.7019	167
29	ADJUSTMENT	0	2.0934	0	67	1.7019	114
30	ADJUSTMENT	0	2.0934	0	0	1.7019	(114)
31	DECEMBER	0	2.2524	0	98	1.7020	167
32	ADJUSTMENT	0	2.2524	0	67	1.7020	114
33	ADJUSTMENT	0	2.2524	0	0	1.7020	(114)
34	JANUARY, 2021	0	2.0900	0	8,490	1.7018	14,448
35	ADJUSTMENT	0	2.0900	0	67	1.7018	114
36	ADJUSTMENT	0	2.0900	0	(98)	1.7018	(282)
37	TOTAL	<u>(2,502)</u>		<u>(3,687)</u>	<u>23,333</u>		<u>44,583</u>

1/ INJECTION RELATED TO A REQUIRED EMISSIONS TEST



EXHIBIT 1-D  
SCHEDULE 5  
SHEET 3 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
APPLICABLE TO NET GAS STORED UNDERGROUND  
COLUMBIA GAS TRANSMISSION - FSS

LINE NO.	MONTH	VOLUME INJECTED	RATE	AMOUNT	VOLUME WITHDRAWN	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2020	0	1.7508	0	4,818,166	2.2484	10,833,164
2	ADJUSTMENT	6,533	1.7508	11,438	29,493	2.2484	66,312
3	MARCH	(6,521)	1.7281	(11,269)	2,279,699	2.2508	5,131,147
4	ADJUSTMENT	52,344	1.7281	90,456	41,475	2.2508	93,352
5	APRIL	(1,840,070)	1.4971	(2,754,769)	37,883	2.0647	78,217
6	ADJUSTMENT	1,041	1.4971	1,558	25,163	2.0647	51,954
7	MAY	(1,432,345)	1.5803	(2,263,535)	91,975	1.9789	182,009
8	ADJUSTMENT	(57,468)	1.5803	(90,817)	(5,958)	1.9789	(11,790)
9	JUNE	(1,467,862)	1.3756	(2,019,191)	0	1.8911	0
10	ADJUSTMENT	29,523	1.3756	40,612	4,007	1.8911	7,578
11	JULY	(3,662,640)	1.4818	(5,427,300)	0	1.7929	0
12	ADJUSTMENT	(19,237)	1.4818	(28,505)	24,931	1.7929	44,699
13	AUGUST	(3,944,391)	1.5731	(6,204,921)	0	1.7471	0
14	ADJUSTMENT	(28,508)	1.5731	(44,846)	4,069	1.7471	7,109
15	SEPTEMBER	(2,455,882)	1.4736	(3,618,988)	0	1.7139	0
16	ADJUSTMENT	(12,670)	1.4736	(18,671)	31,849	1.7139	54,586
17	OCTOBER	(1,562,615)	1.5369	(2,401,583)	116,832	1.7015	198,790
18	ADJUSTMENT	704	1.5369	1,082	38,108	1.7015	64,841
19	NOVEMBER	(83,460)	2.0934	(174,715)	1,470,201	1.7019	2,502,135
20	ADJUSTMENT	56,333	2.0934	117,928	166,924	1.7019	284,088
21	DECEMBER	(36,312)	2.2524	(81,789)	3,599,223	1.7020	6,125,878
22	ADJUSTMENT	31,854	2.2524	71,748	131,566	1.7020	223,925
23	JANUARY, 2021	0	2.0900	0	4,489,578	1.7018	7,640,364
24	ADJUSTMENT	4,522	2.0900	9,451	63,294	1.7018	107,714
25	TOTAL	<u>(16,427,127)</u>		<u>(24,796,626)</u>	<u>17,458,478</u>		<u>33,686,070</u>

EXHIBIT 1-D  
SCHEDULE 5  
SHEET 4 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
APPLICABLE TO NET GAS STORED UNDERGROUND  
DOMINION

LINE NO.	MONTH	VOLUME INJECTED	RATE	AMOUNT	VOLUME WITHDRAWN	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2020	0	1.7508	0	279,640	2.2484	628,743
2	MARCH	0	1.7281	0	243,096	2.2508	547,160
3	APRIL	(236,567)	1.4971	(354,164)	(1,719)	2.0647	(3,549)
4	MAY	(252,892)	1.5803	(399,645)	0	1.9789	0
5	ADJUSTMENT	68	1.5803	107	0	1.9789	0
6	JUNE	(220,135)	1.3756	(302,818)	0	1.8911	0
7	ADJUSTMENT	(155)	1.3756	(213)	0	1.8911	0
8	JULY	(225,016)	1.4818	(333,429)	0	1.7929	0
9	ADJUSTMENT	(4,847)	1.4818	(7,182)	0	1.7929	0
10	AUGUST	(336,346)	1.5731	(529,106)	0	1.7471	0
11	ADJUSTMENT	(1,017)	1.5731	(1,600)	0	1.7471	0
12	SEPTEMBER	(301,012)	1.4736	(443,571)	0	1.7139	0
13	ADJUSTMENT	1,726	1.4736	2,543	0	1.7139	0
14	OCTOBER	(109,965)	1.5369	(169,005)	0	1.7015	0
15	ADJUSTMENT	(1,569)	1.5369	(2,411)	0	1.7015	0
16	NOVEMBER	0	2.0934	0	186,076	1.7019	316,683
17	DECEMBER	0	2.2524	0	402,078	1.7020	684,337
18	ADJUSTMENT	0	2.2524	0	4,304	1.7020	7,325
19	JANUARY, 2021	0	2.0900	0	434,079	1.7018	738,716
20	TOTAL	<u>(1,687,727)</u>		<u>(2,540,494)</u>	<u>1,547,554</u>		<u>2,919,414</u>

EXHIBIT 1-D  
SCHEDULE 5  
SHEET 5 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
APPLICABLE TO NET GAS STORED UNDERGROUND  
EQUITRANS

LINE NO.	MONTH	VOLUME INJECTED	RATE	AMOUNT	VOLUME WITHDRAWN	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2020	0	1.7508	0	406,000	2.2484	912,850
2	MARCH	0	1.7281	0	297,000	2.2508	668,488
3	APRIL	(248,377)	1.4971	(371,845)	0	2.0647	0
4	MAY	(269,111)	1.5803	(425,276)	0	1.9789	0
5	JUNE	(260,430)	1.3756	(358,248)	0	1.8911	0
6	JULY	(250,209)	1.4818	(370,760)	0	1.7929	0
7	AUGUST	(254,169)	1.5731	(399,833)	0	1.7471	0
8	SEPTEMBER	(245,970)	1.4736	(362,461)	0	1.7139	0
9	OCTOBER	(212,319)	1.5369	(326,313)	0	1.7015	0
10	NOVEMBER	0	2.0934	0	0	1.7019	0
11	DECEMBER	0	2.2524	0	378,510	1.7020	644,224
12	JANUARY, 2021	<u>0</u>	2.0900	<u>0</u>	<u>378,510</u>	1.7018	<u>644,148</u>
13	TOTAL	<u>(1,740,585)</u>		<u>(2,614,736)</u>	<u>1,460,020</u>		<u>2,869,710</u>

EXHIBIT 1-D  
 SCHEDULE 5  
 SHEET 6 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC  
 SUMMARY OF HISTORICAL GAS VOLUMES  
 RETAINAGE BY PIPELINE FOR STORAGE ACTIVITY

<u>LINE NO.</u>	<u>MONTH</u>	<u>TCO - FSS TOTAL</u> (1) DTH
1	FEBRUARY, 2020	(78,627)
2	MARCH	(75,399)
3	APRIL	(42,900)
4	MAY	(10,566)
5	JUNE	(10,617)
6	JULY	(9,228)
7	AUGUST	(11,539)
8	SEPTEMBER	(10,796)
9	OCTOBER	(6,227)
10	NOVEMBER	(3,628)
11	DECEMBER	(7,841)
12	JANUARY, 2021	<u>(60,718)</u>
13	TOTAL	<u><u>(328,086)</u></u>

NOTE: THESE VOLUMES REPRESENT RETAINAGE BY THE PIPELINE.

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
STORAGE DEMAND CHARGES  
COLUMBIA GAS TRANSMISSION CORPORATION

LINE NO.	MONTH	M D S E			S C Q		
		VOLUME (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY, 2020	456,876	1.5010	685,771	25,341,126	0.0288	729,824
2	MARCH	456,876	1.5010	685,771	25,341,126	0.0288	729,824
3	APRIL	441,576	1.5010	662,806	24,492,495	0.0288	705,384
4	MAY	441,576	1.5010	662,806	24,492,495	0.0288	705,384
5	JUNE	441,576	1.5010	662,806	24,492,495	0.0288	705,384
6	JULY	441,576	1.5010	662,806	24,492,495	0.0288	705,384
7	AUGUST	441,576	1.5010	662,806	24,492,495	0.0288	705,384
8	SEPTEMBER	441,576	1.5010	662,806	24,492,495	0.0288	705,384
9	OCTOBER	441,576	1.5010	662,806	24,492,495	0.0288	705,384
10	NOVEMBER	441,576	1.5010	662,806	24,492,495	0.0288	705,384
11	DECEMBER	441,576	1.5010	662,806	24,492,495	0.0288	705,384
12	JANUARY, 2021	441,576	1.5010	662,806	24,492,495	0.0288	705,384
13	TOTAL	<u>5,329,512</u>		<u>7,999,598</u>	<u>295,607,202</u>		<u>8,513,487</u>

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
STORAGE DEMAND CHARGES  
DOMINION TRANSMISSION

LINE NO.	MONTH	STORAGE DEMAND			STORAGE CAPACITY		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2020	28,800	1.8698	53,850	2,111,176	0.0145	30,612
2	ADJUSTMENT	(4,800)	1.8698	(8,975)	(240,000)	0.0145	(3,480)
3	MARCH	28,800	1.8698	53,850	2,111,176	0.0145	30,612
4	ADJUSTMENT	(4,800)	1.8698	(8,975)	(240,000)	0.0145	(3,480)
5	APRIL	28,800	1.8698	53,850	2,111,176	0.0145	30,612
6	ADJUSTMENT	(4,800)	1.8698	(8,975)	(240,000)	0.0145	(3,480)
7	MAY	28,800	1.8698	53,850	2,111,176	0.0145	30,612
8	ADJUSTMENT	(4,800)	1.8698	(8,975)	(240,000)	0.0145	(3,480)
9	JUNE	28,800	1.8698	53,850	2,111,176	0.0145	30,612
10	ADJUSTMENT	(4,800)	1.8698	(8,975)	(240,000)	0.0145	(3,480)
11	JULY	28,800	1.8698	53,850	2,111,176	0.0145	30,612
12	ADJUSTMENT	(4,800)	1.8698	(8,975)	(240,000)	0.0145	(3,480)
13	AUGUST	28,800	1.8698	53,850	2,111,176	0.0145	30,612
14	ADJUSTMENT	(4,800)	1.8698	(8,975)	(240,000)	0.0145	(3,480)
15	SEPTEMBER	28,800	1.8698	53,850	2,111,176	0.0145	30,612
16	ADJUSTMENT	(4,800)	1.8698	(8,975)	(240,000)	0.0145	(3,480)
17	OCTOBER	28,800	1.8698	53,850	2,111,176	0.0145	30,612
18	ADJUSTMENT	(4,800)	1.8698	(8,975)	(240,000)	0.0145	(3,480)
19	NOVEMBER	28,800	1.8716	53,902	2,111,176	0.0145	30,612
20	ADJUSTMENT	(4,800)	1.8716	(8,984)	(240,000)	0.0145	(3,480)
21	DECEMBER	28,800	1.8716	53,902	2,111,176	0.0145	30,612
22	ADJUSTMENT	(4,800)	1.8716	(8,984)	(240,000)	0.0145	(3,480)
23	JANUARY, 2021	28,800	1.8716	53,902	2,111,176	0.0145	30,612
24	ADJUSTMENT	(4,800)	1.8716	(8,984)	(240,000)	0.0145	(3,480)
25	TOTAL	<u>288,000</u>		<u>538,632</u>	<u>22,454,112</u>		<u>325,585</u>

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
STORAGE DEMAND CHARGES  
EQUITRANS

LINE NO.	MONTH	STORAGE DEMAND			STORAGE CAPACITY		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2020	14,348	1.4949	21,449	1,500,000	0.0262	39,300
2	ADJUSTMENT	(14,348)	1.4949	(21,449)	(1,500,000)	0.0262	(39,300)
3	MARCH	14,348	1.4949	21,449	1,500,000	0.0262	39,300
4	ADJUSTMENT	(14,348)	1.4949	(21,449)	(1,500,000)	0.0262	(39,300)
5	APRIL	19,130	1.5000	28,695	2,000,000	0.0260	52,000
6	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
7	MAY	19,130	1.5000	28,695	2,000,000	0.0260	52,000
8	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
9	JUNE	19,130	1.5000	28,695	2,000,000	0.0260	52,000
10	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
11	JULY	19,130	1.5000	28,695	2,000,000	0.0260	52,000
12	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
13	AUGUST	19,130	1.5000	28,695	2,000,000	0.0260	52,000
14	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
15	SEPTEMBER	19,130	1.5000	28,695	2,000,000	0.0260	52,000
16	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
17	OCTOBER	19,130	1.5000	28,695	2,000,000	0.0260	52,000
18	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
19	NOVEMBER	19,130	1.5000	28,695	2,000,000	0.0260	52,000
20	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
21	DECEMBER	19,130	1.5000	28,695	2,000,000	0.0260	52,000
22	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
23	JANUARY, 2021	19,130	1.5000	28,695	2,000,000	0.0260	52,000
24	ADJUSTMENT	(14,348)	1.5000	(21,522)	(1,500,000)	0.0260	(39,000)
25	TOTAL	<u>47,820</u>		<u>71,730</u>	<u>5,000,000</u>		<u>130,000</u>

EXHIBIT 1-D  
SCHEDULE 5  
SHEET 10 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF HISTORIC COST OF GAS  
INJECTION/WITHDRAWAL CHARGES  
COLUMBIA GAS TRANSMISSION CORPORATION

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2020	5,032,521	0.0153	77,137	18,607	0.0153	285
2	ADJUSTMENT	(184,862)	0.0153	(2,828)	0	0.0000	(22)
3	MARCH	2,279,699	0.0153	34,879	0	0.0000	0
4	ADJUSTMENT	41,475	0.0153	1,718	0	0.0000	(44)
5	APRIL	0	0.0000	0	1,841,396	0.0153	28,173
6	ADJUSTMENT	25,163	0.0153	232	860	0.0153	13
7	ADJUSTMENT	0	0.0000	0	0	0.0000	(1)
8	MAY	610	0.0153	9	1,432,345	0.0153	21,915
9	ADJUSTMENT	31,925	0.0153	490	30,751	0.0153	467
10	ADJUSTMENT	0	0.0000	26	0	0.0000	0
11	JUNE	8,137	0.0153	125	1,467,862	0.0153	22,458
12	ADJUSTMENT	90,541	0.0153	1,385	20,051	0.0153	307
13	ADJUSTMENT	0	0.0000	429	0	0.0000	140
14	JULY	4,069	0.0153	62	3,662,640	0.0153	56,038
15	ADJUSTMENT	(8,137)	0.0153	(125)	21,408	0.0153	327
16	ADJUSTMENT	0	0.0000	(38)	0	0.0000	71
17	AUGUST	0	0.0000	0	3,944,391	0.0153	60,349
18	ADJUSTMENT	0	0.0000	0	19,798	0.0153	303
19	ADJUSTMENT	0	0.0000	0	0	0.0000	202
20	SEPTEMBER	2,645	0.0153	40	1,355,882	0.0153	20,745
21	ADJUSTMENT	(11,901)	0.0153	(182)	19,452	0.0153	297
22	ADJUSTMENT	0	0.0000	(18)	0	0.0000	(89)
23	OCTOBER	0	0.0000	0	1,551,934	0.0153	23,745
24	ADJUSTMENT	(2,645)	0.0153	(41)	1,107,422	0.0153	16,952
25	NOVEMBER	1,587,033	0.0153	24,282	83,460	0.0153	1,277
26	ADJUSTMENT	135,493	0.0153	2,073	(422)	0.0153	(6)
27	ADJUSTMENT	0	0.0000	0	0	0.0000	(436)
28	DECEMBER	3,599,223	0.0153	55,068	36,312	0.0153	556
29	ADJUSTMENT	131,566	0.0153	2,015	(32,162)	0.0153	(492)
30	ADJUSTMENT	0	0.0000	(167)	0	0.0000	(287)
31	JANUARY, 2021	4,489,578	0.0153	68,691	0	0.0000	0
32	ADJUSTMENT	63,294	0.0153	970	(2,558)	0.0153	(39)
33	ADJUSTMENT	0	0.0000	34	0	0.0000	(74)
34	TOTAL	<u>17,315,427</u>		<u>266,267</u>	<u>16,579,429</u>		<u>253,130</u>



EXHIBIT 1-D  
SCHEDULE 5  
SHEET 11 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF HISTORIC COST OF GAS  
INJECTION/WITHDRAWAL CHARGES  
DOMINION TRANSMISSION

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY, 2020	462,965	0.0173	7,996	0	0.0000	0
2	ADJUSTMENT	0	0.0000	(968)	0	0.0000	0
3	MARCH	279,640	0.0180	5,039	0	0.0000	0
4	ADJUSTMENT	0	0.0000	(304)	0	0.0000	0
5	APRIL	241,377	0.0176	4,249	244,170	0.0268	6,544
6	ADJUSTMENT	0	0.0000	(422)	0	0.0000	(728)
7	MAY	8,432	0.0201	169	246,202	0.0268	6,598
8	ADJUSTMENT	0	0.0000	0	9,576	0.0268	257
9	ADJUSTMENT	0	0.0000	0	0	0.0000	(886)
10	JUNE	0	0.0000	0	182,666	0.0268	4,895
11	ADJUSTMENT	0	0.0000	0	6,845	0.0268	183
12	ADJUSTMENT	0	0.0000	0	0	0.0000	(483)
13	JULY	0	0.0000	0	145,063	0.0268	3,888
14	ADJUSTMENT	0	0.0000	0	42,316	0.0268	1,134
15	ADJUSTMENT	0	0.0000	0	0	0.0000	(237)
16	AUGUST	0	0.0000	0	251,262	0.0268	6,734
17	ADJUSTMENT	0	0.0000	0	17,362	0.0268	465
18	ADJUSTMENT	0	0.0000	0	0	0.0000	772
19	SEPTEMBER	0	0.0000	0	252,007	0.0268	6,754
20	ADJUSTMENT	0	0.0000	0	84,358	0.0268	2,261
21	ADJUSTMENT	0	0.0000	0	0	0.0000	(839)
22	OCTOBER	0		0	115,506	0.0268	3,096
23	ADJUSTMENT	0	0.0000	0	50,574	0.0268	1,355
24	ADJUSTMENT	0	0.0000	0	0	0.0000	(689)
25	NOVEMBER	0	0.0000	0	0	0.0000	0
26	ADJUSTMENT	0	0.0000	112	0	0.0000	3
27	DECEMBER	190,380	0.0180	3,424	0	0.0000	0
28	JANUARY, 2021	402,078	0.0180	7,250	0	0.0000	0
29	ADJUSTMENT	0	0.0000	(448)	0	0.0000	0
30	TOTAL	<u>1,584,872</u>		<u>26,097</u>	<u>1,647,907</u>		<u>41,076</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF HISTORIC COST OF GAS  
INJECTION/WITHDRAWAL CHARGES  
EQUITRANS

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY, 2020	360,000	0.0069	2,484	0	0.0000	0
2	ADJUSTMENT	(360,000)	0.0069	(2,484)	0	0.0000	0
3	MARCH	406,000	0.0069	2,801	0	0.0000	0
4	ADJUSTMENT	(406,000)	0.0069	(2,801)	0	0.0000	0
5	APRIL	0	0.0000	0	248,377	0.0069	1,714
6	ADJUSTMENT	0	0.0000	0	(186,283)	0.0069	(1,285)
7	MAY	0	0.0000	0	269,111	0.0069	1,857
8	ADJUSTMENT	0	0.0000	0	(201,833)	0.0069	(1,393)
9	JUNE	0	0.0000	0	260,430	0.0069	1,797
10	ADJUSTMENT	0	0.0000	0	(195,323)	0.0069	(1,348)
11	JULY	0	0.0000	0	250,209	0.0069	1,726
12	ADJUSTMENT	0	0.0000	0	(187,657)	0.0069	(1,295)
13	AUGUST	0	0.0000	0	254,169	0.0069	1,754
14	ADJUSTMENT	0	0.0000	0	(190,627)	0.0069	(1,315)
15	SEPTEMBER	0	0.0000	0	245,970	0.0069	1,697
16	ADJUSTMENT	0	0.0000	0	(184,478)	0.0069	(1,273)
17	OCTOBER	0	0.0000	0	212,319	0.0069	1,465
18	ADJUSTMENT	0	0.0000	0	(159,239)	0.0069	(1,099)
19	NOVEMBER	0	0.0000	0	0	0.0000	0
20	DECEMBER	378,510	0.0069	2,612	0	0.0000	0
21	ADJUSTMENT	(283,883)	0.0069	(1,959)	0	0.0000	0
22	JANUARY, 2021	378,510	0.0069	2,612	0	0.0000	0
23	ADJUSTMENT	(283,883)	0.0069	(1,959)	0	0.0000	0
24	TOTAL	<u>189,255</u>		<u>1,306</u>	<u>435,146</u>		<u>3,003</u>

EXHIBIT 1-D  
SCHEDULE 6  
SHEET 1 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF HISTORIC COST OF GAS  
TRANSPORTATION CHARGES

LINE NO.	MONTH	TRANSPORTATION SHRINKAGE VOLUMES 1/	TOTAL DEMAND COSTS	TOTAL COMMODITY COSTS	TOTAL TRANSPORTATION COSTS
		(1) Dth	(2) \$	(3) \$	(4=2+3) \$
1	FEBRUARY, 2020	(16,150)	4,501,596	98,362	4,599,958
2	MARCH	(12,247)	4,503,139	54,550	4,557,689
3	APRIL	(79,878)	2,710,672	76,310	2,786,983
4	MAY	(58,525)	2,593,063	53,375	2,646,437
5	JUNE	(31,945)	2,594,129	27,099	2,621,228
6	JULY	(69,189)	2,596,446	67,401	2,663,847
7	AUGUST	(83,859)	2,579,894	80,200	2,660,094
8	SEPTEMBER	(60,929)	2,609,657	53,002	2,662,659
9	OCTOBER	(51,102)	4,165,344	47,441	4,212,785
10	NOVEMBER	(10,356)	4,338,469	45,456	4,383,925
11	DECEMBER	(46,013)	4,371,767	123,482	4,495,249
12	JANUARY, 2021	(55,678)	4,394,999	141,657	4,536,656
13	TOTAL	(575,871)	41,959,176	868,335	42,827,511

1/ THESE VOLUMES REPRESENT RETAINAGE BY THE PIPLINES.

EXHIBIT 1-D  
SCHEDULE 6  
SHEET 2 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF HISTORIC COST OF GAS  
COLUMBIA GAS TRANSMISSION CORPORATION  
RATE SCHEDULE FTS - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (1) Dth	BILLING RATE (2) \$/Dth	AMOUNT (3=1x2) \$	CAPACITY RELEASE 1/ (4) \$	TOTAL FTS AMOUNT (5=3+4) \$
1	FEBRUARY, 2020	125,788	7.1300	896,868	(172,296)	724,572
2	ADJUSTMENT				(74,908)	(74,908)
3	ADJUSTMENT				(37,183) 2/	(37,183)
4	ADJUSTMENT				74,908	74,908
5	MARCH	125,788	7.1300	896,868	(172,532)	724,337
6	ADJUSTMENT				(74,908)	(74,908)
7	ADJUSTMENT				(37,183) 2/	(37,183)
8	ADJUSTMENT				74,908	74,908
9	APRIL	95,551	7.1610	684,241	(173,332)	510,909
10	ADJUSTMENT				(37,345) 2/	(37,345)
11	MAY	95,551	7.1110	679,463	(172,086)	507,377
12	ADJUSTMENT				(37,084) 2/	(37,084)
13	JUNE	95,551	7.1110	679,463	(171,041)	508,422
14	ADJUSTMENT				(37,084) 2/	(37,084)
15	JULY	95,551	7.1110	679,463	(168,837)	510,627
16	ADJUSTMENT				(37,084) 2/	(37,084)
17	AUGUST	95,551	7.0510	673,730	(167,363)	506,367
18	ADJUSTMENT				(33,516) 2/	(33,516)
19	SEPTEMBER	95,551	7.0510	673,730	(166,961)	506,769
20	ADJUSTMENT				(36,696) 2/	(36,696)
21	OCTOBER	95,551	7.0510	673,730	(217,700)	456,030
22	ADJUSTMENT				(36,703) 2/	(36,703)
23	NOVEMBER	95,551	7.0510	673,730	(214,209)	459,521
24	ADJUSTMENT				(36,736) 2/	(36,736)
25	DECEMBER	95,551	7.0600	674,590	(211,772)	462,818
26	ADJUSTMENT				(36,818) 2/	(36,818)
27	JANUARY, 2021	95,551	7.0600	674,590	(211,108)	463,482
28	ADJUSTMENT				(36,818) 2/	(36,818)
29	TOTAL	<u>1,207,086</u>		<u>8,560,468</u>	<u>(2,659,485)</u>	<u>5,900,983</u>

1/ INCLUDES CAPACITY ALLOCATED TO SUPPLIERS PARTICIPATING IN COLUMBIA'S CHOICE PROGRAM.

2/ AMOUNT REPRESENTS 5,215 DTH OF CAPACITY RELEASED AT THE APPLICABLE MAXIMUM RATE TO A LARGE INDUSTRIAL CUSTOMER ON COLUMBIA'S SYSTEM AND NOT SUBJECT TO RECALL.

EXHIBIT 1-D  
SCHEDULE 6  
SHEET 3 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF HISTORIC COST OF GAS  
COLUMBIA GAS TRANSMISSION CORPORATION  
RATE SCHEDULE SST - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME (1) Dth	BILLING RATE (2) \$/Dth	AMOUNT (3=1x2) \$	CAPACITY RELEASE (4) \$	TOTAL SST AMOUNT (5=3+4) \$
1	FEBRUARY, 2020	456,876	6.9700	3,184,426	(20)	3,184,405
2	ADJUSTMENT				20	20
3	MARCH	456,876	6.9700	3,184,426	(22)	3,184,404
4	ADJUSTMENT				22	22
5	APRIL	220,788	7.0010	1,545,737	0	1,545,737
6	MAY	220,788	6.9510	1,534,697	0	1,534,697
7	JUNE	220,788	6.9510	1,534,697	0	1,534,697
8	JULY	220,788	6.9510	1,534,697	(12,870)	1,521,827
9	ADJUSTMENT				12,870	12,870
10	AUGUST	220,788	6.8910	1,521,450	(39,060)	1,482,390
11	ADJUSTMENT				39,060	39,060
12	SEPTEMBER	220,788	6.8910	1,521,450	(30,075)	1,491,375
13	ADJUSTMENT				30,075	30,075
14	OCTOBER	441,576	6.8910	3,042,900	(33,823)	3,009,077
15	ADJUSTMENT				33,823	33,823
16	NOVEMBER	441,576	6.8910	3,042,900	(5,250)	3,037,650
17	ADJUSTMENT				5,250	5,250
18	DECEMBER	441,576	6.9000	3,046,874	(7,750)	3,039,124
19	ADJUSTMENT				7,750	7,750
20	JANUARY, 2021	441,576	6.9000	3,046,874	(8,463)	3,038,411
21	ADJUSTMENT				8,463	8,463
22	TOTAL	<u>4,004,784</u>		<u>27,741,130</u>	<u>0</u>	<u>27,741,130</u>

EXHIBIT 1-D  
SCHEDULE 6  
SHEET 4 of 18

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
COLUMBIA GAS TRANSMISSION CORPORATION  
RATE SCHEDULE FTS -TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	FTS		
		COMMODITY VOLUME (1) Dth	BILLING RATE (2) \$/Dth	FTS AMOUNT (3=1x2) \$
1	FEBRUARY, 2020	237,592	0.0177	4,205
2	MARCH	199,621	0.0177	3,533
3	APRIL	281,269	0.0194	5,457
4	MAY	129,353	0.0194	2,509
5	JUNE	184,682	0.0194	3,583
6	JULY	300,739	0.0194	5,834
7	AUGUST	620,528	0.0195	12,100
8	SEPTEMBER	100,755	0.0195	1,965
9	OCTOBER	246,084	0.0193	4,749
10	NOVEMBER	335,563	0.0193	6,476
11	ADJUSTMENT	0	0.0000	(67)
12	DECEMBER	1,051,782	0.0193	20,299
13	JANUARY, 2021	<u>841,687</u>	0.0193	<u>16,245</u>
14	TOTAL	<u><u>4,529,655</u></u>		<u><u>86,890</u></u>

EXHIBIT 1-D  
SCHEDULE 6  
SHEET 5 of 18

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
COLUMBIA GAS TRANSMISSION CORPORATION  
RATE SCHEDULE SST -TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	SST		
		COMMODITY VOLUME (1) Dth	BILLING RATE (2) \$/Dth	SST AMOUNT (3=1x2) \$
1	FEBRUARY, 2020	4,812,017	0.0163	78,483
2	ADJUSTMENT			(1,245)
3	MARCH	2,310,051	0.0163	37,607
4	ADJUSTMENT			123
5	APRIL	3,429,880	0.0192	65,854
6	ADJUSTMENT			(625)
7	MAY	2,290,574	0.0192	43,979
8	ADJUSTMENT			(1,875)
9	JUNE	822,825	0.0192	15,798
10	ADJUSTMENT			527
11	JULY	2,922,352	0.0192	56,109
12	ADJUSTMENT			(292)
13	AUGUST	3,326,750	0.0193	64,206
14	ADJUSTMENT			(262)
15	SEPTEMBER	2,523,764	0.0193	48,709
16	ADJUSTMENT			(374)
17	OCTOBER	2,015,434	0.0191	38,495
18	ADJUSTMENT			(615)
19	NOVEMBER	1,666,017	0.0164	27,263
20	ADJUSTMENT			1,371
21	DECEMBER	4,180,321	0.0182	76,006
22	ADJUSTMENT			4,280
23	JANUARY, 2021	5,536,965	0.0183	101,226
24	ADJUSTMENT			(120)
25	TOTAL	<u>35,836,950</u>		<u>654,630</u>

EXHIBIT 1-D  
SCHEDULE 6  
SHEET 6 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
DOMINION TRANSMISSION  
RATE SCHEDULE FTNN - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME	BILLING RATE	AMOUNT	CAPACITY RELEASE 1/	TOTAL FTNN AMOUNT
		(1) Dth	(2) \$/Dth	(3=1x2) \$	(4) \$	(5=3+4) \$
1	FEBRUARY, 2020	33,800	4.1677	140,868	(2,517)	138,351
2	ADJUSTMENT			(14,566)		(14,566)
3	MARCH	33,800	4.1677	140,868	(2,517)	138,351
4	ADJUSTMENT			(14,566)		(14,566)
5	APRIL	26,800	4.1677	111,694	(2,493)	109,201
6	ADJUSTMENT			(11,432)		(11,432)
7	MAY	26,800	4.1677	111,694	(2,488)	109,206
8	ADJUSTMENT			(11,432)		(11,432)
9	JUNE	26,800	4.1677	111,694	(2,467)	109,227
10	ADJUSTMENT			(11,432)		(11,432)
11	JULY	26,800	4.1677	111,694	(2,380)	109,314
12	ADJUSTMENT			(11,432)		(11,432)
13	AUGUST	26,800	4.1677	111,694	(2,396)	109,298
14	ADJUSTMENT			(11,432)		(11,432)
15	SEPTEMBER	26,800	4.1704	111,767	(2,396)	109,371
16	ADJUSTMENT			4,808		4,808
17	ADJUSTMENT			(11,432)		(11,432)
18	OCTOBER	26,800	4.1704	111,767	(2,788)	108,979
19	ADJUSTMENT			1,129		1,129
20	ADJUSTMENT			(11,432)		(11,432)
21	NOVEMBER	33,800	4.1763	141,159	(2,788)	138,371
22	ADJUSTMENT			1,129		1,129
23	ADJUSTMENT			(11,450)		(11,450)
24	DECEMBER	34,055	4.1782	142,288	(2,797)	139,492
25	ADJUSTMENT			1,129		1,129
26	ADJUSTMENT			(11,450)		(11,450)
27	JANUARY, 2021	34,055	4.1782	142,288	(2,834)	139,454
28	ADJUSTMENT			(11,450)		(11,450)
29	TOTAL	<u>357,110</u>		<u>1,354,170</u>	<u>(30,864)</u>	<u>1,323,307</u>

1/ INCLUDES CAPACITY ALLOCATED TO SUPPLIERS PARTICIPATING IN COLUMBIA'S CHOICE PROGRAM.



EXHIBIT 1-D  
SCHEDULE 6  
SHEET 7 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
DOMINION TRANSMISSION  
RATE SCHEDULE FTNN - TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	COMMODITY VOLUME	BILLING RATE	TOTAL FTNN AMOUNT
		(1) Dth	(2) \$/Dth	(3=1x2) \$
1	FEBRUARY, 2020	202,490	0.0175	3,544
2	ADJUSTMENT			552
3	ADJUSTMENT			(547)
4	MARCH	258,000	0.0175	4,515
5	ADJUSTMENT			1,254
6	ADJUSTMENT			(921)
7	APRIL	174,420	0.0175	3,052
8	ADJUSTMENT			(384)
9	ADJUSTMENT			(335)
10	MAY	197,253	0.0175	3,452
11	ADJUSTMENT			(2,407)
12	ADJUSTMENT			66
13	JUNE	146,349	0.0175	2,561
14	ADJUSTMENT			(2,510)
15	ADJUSTMENT			262
16	JULY	184,665	0.0175	3,232
17	ADJUSTMENT			(2,513)
18	ADJUSTMENT			837
19	AUGUST	281,438	0.0175	4,925
20	ADJUSTMENT			(3,610)
21	ADJUSTMENT			797
22	SEPTEMBER	197,952	0.0175	3,464
23	ADJUSTMENT			(5,317)
24	ADJUSTMENT			1,369
25	OCTOBER	83,731	0.0173	1,449
26	ADJUSTMENT			(3,252)
27	ADJUSTMENT			1,321
28	NOVEMBER	80,000	0.0153	1,224
29	ADJUSTMENT			(312)
30	ADJUSTMENT			11
31	DECEMBER	380,998	0.0153	5,829
32	ADJUSTMENT			1,628
33	ADJUSTMENT			(1,679)
34	JANUARY, 2021	408,000	0.0153	6,242
35	ADJUSTMENT			187
36	ADJUSTMENT			(1,017)
37	TOTAL	<u>2,595,296</u>		<u>26,968</u>

EXHIBIT 1-D  
SCHEDULE 6  
SHEET 8 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
EQUITRANS  
RATE SCHEDULE FTS - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME	BILLING RATE	TOTAL FTS AMOUNT
		(1) Dth	(2) \$/Dth	(3=1x2) \$
1	FEBRUARY, 2020	14,348	6.1206	87,818
2	ADJUSTMENT			(63,942)
3	MARCH	14,348	6.1206	87,818
4	ADJUSTMENT			(63,942)
5	APRIL	32,000	8.0000	256,000
6	ADJUSTMENT			(34,280)
7	MAY	20,000	8.0000	160,000
8	ADJUSTMENT			(34,280)
9	JUNE	20,000	8.0000	160,000
10	ADJUSTMENT			(34,280)
11	JULY	20,000	8.0000	160,000
12	ADJUSTMENT			(34,280)
13	AUGUST	20,000	8.0000	160,000
14	ADJUSTMENT			(34,280)
15	SEPTEMBER	20,000	8.0000	160,000
16	ADJUSTMENT			(34,280)
17	OCTOBER	32,000	8.0000	256,000
18	ADJUSTMENT			(34,280)
19	NOVEMBER	55,000	7.6569	421,130
20	ADJUSTMENT			(65,584)
21	DECEMBER	55,000	7.6569	421,130
22	ADJUSTMENT			(65,584)
23	JANUARY, 2021	55,000	7.6569	421,130
24	ADJUSTMENT			(65,584)
25	TOTAL	<u>357,696</u>		<u>2,186,431</u>

EXHIBIT 1-D  
SCHEDULE 6  
SHEET 9 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
EQUITRANS  
TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	COMMODITY VOLUME (1) Dth	BILLING RATE (2) \$/Dth	AMOUNT (3=1x2) \$
1	FEBRUARY, 2020	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	253,065	0.0113	2,860
4	ADJUSTMENT	0	0.0000	(2,145)
5	MAY	274,195	0.0113	3,098
6	ADJUSTMENT	0	0.0000	(2,324)
7	JUNE	265,350	0.0113	2,998
8	ADJUSTMENT	0	0.0000	(2,249)
9	JULY	258,973	0.0113	2,926
10	ADJUSTMENT	0	0.0000	(2,195)
11	AUGUST	258,974	0.0113	2,926
12	ADJUSTMENT	0	0.0000	(2,195)
13	SEPTEMBER	250,620	0.0113	2,832
14	ADJUSTMENT	0	0.0000	(2,124)
15	OCTOBER	216,318	0.0113	2,444
16	ADJUSTMENT	0	0.0000	(1,833)
17	NOVEMBER	0	0.0000	0
18	DECEMBER	372,000	0.0113	4,204
19	ADJUSTMENT	0	0.0000	(3,153)
20	JANUARY, 2021	372,000	0.0113	4,204
21	ADJUSTMENT	0	0.0000	(3,272)
22	TOTAL	<u>2,521,495</u>		<u>7,004</u>

EXHIBIT 1-D  
SCHEDULE 6  
SHEET 10 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
TENNESSEE GAS PIPELINE CORPORATION  
RATE SCHEDULE FTA - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME	BILLING RATE	TOTAL FTA AMOUNT
		(1) Dth	(2) \$/Dth	(3=1x2) \$
1	FEBRUARY, 2020	23,600	4.7665	112,490
2	MARCH	23,600	4.7665	112,490
3	APRIL	23,600	4.7665	112,490
4	MAY	23,600	4.7665	112,490
5	JUNE	23,600	4.7665	112,490
6	JULY	23,600	4.7665	112,490
7	AUGUST	23,600	4.7665	112,490
8	ADJUSTMENT	0	0.0000	(3,255)
9	SEPTEMBER	23,600	4.7665	112,490
10	ADJUSTMENT	0	0.0000	(75)
11	OCTOBER	23,600	4.7665	112,490
12	ADJUSTMENT	0	0.0000	(33)
13	NOVEMBER	23,600	4.7408	111,883
14	DECEMBER	23,600	4.7565	112,254
15	ADJUSTMENT	0	0.0000	371
16	JANUARY, 2021	<u>23,600</u>	4.7565	<u>112,254</u>
17	TOTAL	<u><u>283,200</u></u>		<u><u>1,345,808</u></u>

EXHIBIT 1-D  
SCHEDULE 6  
SHEET 11 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
TENNESSEE GAS PIPELINE CORPORATION  
RATE SCHEDULE FTA - TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	COMMODITY VOLUME	BILLING RATE	TOTAL FTA AMOUNT
		(1) Dth	(2) \$/Dth	(3=1x2) \$
1	FEBRUARY, 2020	424,278	0.0232	9,828
2	ADJUSTMENT			427
3	MARCH	347,650	0.0233	8,093
4	ADJUSTMENT			76
5	APRIL	368,804	0.0056	2,074
6	ADJUSTMENT			76
7	MAY	251,698	0.0053	1,331
8	ADJUSTMENT			5,216
9	JUNE	150,495	0.0238	3,585
10	ADJUSTMENT	0	0.0000	4,132
11	JULY	154,474	0.0228	3,515
12	ADJUSTMENT	0	0.0000	(102)
13	AUGUST	145,208	0.0088	1,276
14	ADJUSTMENT	0	0.0000	(110)
15	SEPTEMBER	170,947	0.0223	3,819
16	OCTOBER	260,166	0.0207	5,386
17	NOVEMBER	327,989	0.0223	7,319
18	ADJUSTMENT	0	0.0000	(33)
19	DECEMBER	469,558	0.0223	10,451
20	ADJUSTMENT	0	0.0000	172
21	JANUARY, 2021	<u>498,163</u>	0.0235	<u>11,710</u>
22	TOTAL	<u><u>3,569,430</u></u>		<u><u>78,239</u></u>

EXHIBIT 1-D  
SCHEDULE 6  
SHEET 12 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
TEXAS EASTERN TRANSMISSION CORPORATION  
TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	TOTAL CDS AND FT1 DEMAND 1/ (1) \$
1	FEBRUARY, 2020	350,254
2	MARCH	350,254
3	APRIL	240,016
4	MAY	240,016
5	ADJUSTMENT	(7,304)
6	JUNE	240,016
7	ADJUSTMENT	(7,304)
8	JULY	240,016
9	ADJUSTMENT	(7,304)
10	AUGUST	240,639
11	ADJUSTMENT	(7,304)
12	SEPTEMBER	240,639
13	ADJUSTMENT	(6,586)
14	OCTOBER	240,639
15	ADJUSTMENT	(6,586)
16	NOVEMBER	264,404
17	ADJUSTMENT	(6,586)
18	DECEMBER	312,414
19	ADJUSTMENT	(30,351)
20	JANUARY, 2021	312,414
21	ADJUSTMENT	(6,244)
22	TOTAL	<u>3,186,153</u>

1/ CDS AND FT1 DEMAND CHARGES ARE DETAILED ON SHEETS 13-14.

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
TEXAS EASTERN TRANSMISSION CORPORATION  
TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	CDS CONTRACT # 800387			CDS CONTRACT # 910463			CDS CONTRACT # 910464			TOTAL AMOUNT CDS
		DEMAND VOLUME (1) Dth	RATE (2) \$/Dth	AMOUNT (3=1x2) \$	DEMAND VOLUME (4) Dth	RATE (5) \$/Dth	AMOUNT (6=4x5) \$	DEMAND VOLUME (7) Dth	RATE (8) \$/Dth	AMOUNT (9=7x8) \$	
1	FEBRUARY, 2020	5,390	9.3287	50,281	364	9.3237	3,394	9,951	9.3266	92,809	146,484
2	MARCH	5,390	9.3287	50,281	364	9.3237	3,394	9,951	9.3266	92,809	146,484
3	APRIL	5,390	7.7987	42,035	364	7.7948	2,837	9,951	7.7605	77,225	122,097
5	MAY	5,390	7.7987	42,035	364	7.7948	2,837	9,951	7.7605	77,225	122,097
5	JUNE	5,390	7.7987	42,035	364	7.7948	2,837	9,951	7.7605	77,225	122,097
6	JULY	5,390	7.7987	42,035	364	7.7948	2,837	9,951	7.7605	77,225	122,097
7	AUGUST	5,390	7.8356	42,234	364	7.8316	2,851	9,951	7.8017	77,635	122,719
8	SEPTEMBER	5,390	7.8356	42,234	364	7.8316	2,851	9,951	7.8017	77,635	122,719
9	OCTOBER	5,390	7.8356	42,234	364	7.8316	2,851	9,951	7.8017	77,635	122,719
10	NOVEMBER	5,390	9.3287	50,281	364	9.3237	3,394	9,951	9.3266	92,809	146,484
11	DECEMBER	5,390	7.8504	42,314	364	7.8464	2,856	9,951	7.8188	77,805	122,974
12	ADJUSTMENT	0	0.0000	(8,047)	0	0.0000	(543)	0	0.0000	(15,174)	(23,765)
13	JANUARY, 2021	5,390	7.8504	42,314	364	7.8464	2,856	9,951	7.8188	77,805	122,974
14	TOTAL	<u>64,680</u>		<u>522,265</u>	<u>4,368</u>		<u>35,252</u>	<u>119,412</u>		<u>960,664</u>	<u>1,518,181</u>

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
TEXAS EASTERN TRANSMISSION CORPORATION  
TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	FT-1 CONTRACT # 830049			FT-1 CONTRACT # 910951			FT-1 CONTRACT # 911660			TOTAL AMOUNT FT-1	TOTAL CDS AND FT-1 DEMAND
		DEMAND VOLUME (11) Dth	RATE (12) \$/Dth	AMOUNT (13=11x12) \$	DEMAND VOLUME (14) Dth	RATE (15) \$/Dth	AMOUNT (16=14x15) \$	DEMAND VOLUME (17) Dth	RATE (18) \$/Dth	AMOUNT (19=17x18) \$	(20=13+16+19) \$	(21=10+20) \$
1	FEBRUARY, 2020	10,000	8.5850	85,850	14,835	7.9350	117,716	100	2.0380	204	203,770	350,254
2	MARCH	10,000	8.5850	85,850	14,835	7.9350	117,716	100	2.0380	204	203,770	350,254
3	APRIL	0	0.0000	0	14,835	7.9350	117,716	100	2.0380	204	117,920	240,016
4	MAY	0	0.0000	0	14,835	7.9350	117,716	100	2.0380	204	117,920	240,016
5	ADJUSTMENT	0	0.0000	0	0	0.0000	(7,257)	0	0.0000	(47)	(7,304)	(7,304)
6	JUNE	0	0.0000	0	14,835	7.9350	117,716	100	2.0380	204	117,920	240,016
7	ADJUSTMENT	0	0.0000	0	0	0.0000	(7,257)	0	0.0000	(47)	(7,304)	(7,304)
8	JULY	0	0.0000	0	14,835	7.9350	117,716	100	2.0380	204	117,920	240,016
9	ADJUSTMENT	0	0.0000	0	0	0.0000	(7,257)	0	0.0000	(47)	(7,304)	(7,304)
10	AUGUST	0	0.0000	0	14,835	7.9350	117,716	100	2.0380	204	117,920	240,639
11	ADJUSTMENT	0	0.0000	0	0	0.0000	(7,257)	0	0.0000	(47)	(7,304)	(7,304)
12	SEPTEMBER	0	0.0000	0	14,835	7.9350	117,716	100	2.0380	204	117,920	240,639
13	ADJUSTMENT	0	0.0000	0	0	0.0000	(6,539)	0	0.0000	(47)	(6,586)	(6,586)
14	OCTOBER	0	0.0000	0	14,835	7.9350	117,716	100	2.0380	204	117,920	240,639
15	ADJUSTMENT	0	0.0000	0	0	0.0000	(6,539)	0	0.0000	(47)	(6,586)	(6,586)
16	NOVEMBER	0	0.0000	0	14,835	7.9350	117,716	100	2.0380	204	117,920	264,404
17	ADJUSTMENT	0	0.0000	0	0	0.0000	(6,539)	0	0.0000	(47)	(6,586)	(6,586)
18	DECEMBER	10,000	7.1520	71,520	14,835	7.9350	117,716	100	2.0380	204	189,440	312,414
19	ADJUSTMENT	0	0.0000	0	0	0.0000	(6,539)	0	0.0000	(47)	(6,586)	(30,351)
20	JANUARY, 2021	10,000	7.1520	71,520	14,835	7.9350	117,716	100	2.0380	204	189,440	312,414
21	ADJUSTMENT	0	0.0000	0	0	0.0000	(6,198)	0	0.0000	(47)	(6,244)	(6,244)
22	TOTAL	40,000		314,740	178,020		1,351,206	1,200		2,025	1,667,971	3,186,153



EXHIBIT 1-D  
SCHEDULE 6  
SHEET 15 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
TEXAS EASTERN TRANSMISSION CORPORATION  
TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	COMMODITY VOLUME	BILLING RATE	TOTAL FT1 COMMODITY	COMMODITY VOLUME	BILLING RATE	TOTAL CDS COMMODITY	TOTAL FT1 CDS
		(1) Dth	(2) \$/Dth	(3=1x2) \$	(4) Dth	(5) \$/Dth	(6=4x5) \$	(7=3+6) \$
1	FEBRUARY, 2020	58,000	0.0390	2,262	0	0.0000	0	2,262
2	ADJUSTMENT	0	0.0000	(322)	0	0.0000	0	(322)
3	MARCH	0	0.0000	0	0	0.0000	0	0
4	ADJUSTMENT	0	0.0000	(377)	0	0.0000	0	(377)
5	APRIL	0	0.0000	0	0	0.0000	0	0
6	MAY	0	0.0000	0	0	0.0000	0	0
7	JUNE	0	0.0000	0	0	0.0000	0	0
8	JULY	0	0.0000	0	0	0.0000	0	0
9	AUGUST	0	0.0000	0	0	0.0000	0	0
10	SEPTEMBER	0	0.0000	0	0	0.0000	0	0
11	OCTOBER	0	0.0000	0	0	0.0000	0	0
12	NOVEMBER	0	0.0000	0	0	0.0000	0	0
13	DECEMBER	77,500	0.0388	3,007	0	0.0000	0	3,007
14	JANUARY, 2021	131,200	0.0388	5,091	0	0.0000	0	5,091
4	ADJUSTMENT	0	0.0000	178	0	0.0000	0	178
16	TOTAL	<u>266,700</u>		<u>9,839</u>	<u>0</u>		<u>0</u>	<u>9,839</u>

EXHIBIT 1-D  
SCHEDULE 6  
SHEET 16 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
NATIONAL FUEL GAS SUPPLY  
RATE SCHEDULE FT - TRANSPORTATION DEMAND CHARGES

LINE NO.	MONTH	DEMAND VOLUME	BILLING RATE	TOTAL FT AMOUNT
		(1) Dth	(2) \$/Dth	(3=1x2) \$
1	FEBRUARY, 2020	4,304	4.5019	19,376
2	MARCH	4,304	4.5019	19,376
3	ADJUSTMENT			1,778
4	APRIL	4,304	4.5019	19,376
5	MAY	4,304	4.5019	19,376
6	JUNE	4,304	4.5019	19,376
7	JULY	4,304	4.5019	19,376
8	AUGUST	4,304	4.5019	19,376
9	SEPTEMBER	4,304	4.5019	19,376
10	OCTOBER	4,304	4.5019	19,376
11	NOVEMBER	4,304	4.5274	19,486
12	DECEMBER	4,304	4.5274	19,486
13	JANUARY, 2021	4,304	4.5274	19,486
14	TOTAL	<u>51,648</u>		<u>234,622</u>

EXHIBIT 1-D  
SCHEDULE 6  
SHEET 17 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
NATIONAL FUEL GAS SUPPLY  
TRANSPORTATION COMMODITY CHARGES

LINE NO.	MONTH	COMMODITY VOLUME (1) Dth	BILLING RATE (2) \$/Dth	TOTAL FT COMMODITY (3=1x2) \$
1	FEBRUARY, 2020	50,779	0.0153	777
2	ADJUSTMENT			12
3	MARCH	39,933	0.0153	611
4	ADJUSTMENT			37
5	APRIL	30,690	0.0153	470
6	ADJUSTMENT			(43)
7	MAY	21,483	0.0153	329
8	JUNE	5,247	0.0153	80
9	ADJUSTMENT			(2)
10	JULY	1,507	0.0153	23
11	ADJUSTMENT			(4)
12	AUGUST	7,855	0.0153	120
13	ADJUSTMENT			26
14	SEPTEMBER	10,435	0.0153	160
15	ADJUSTMENT			2
16	OCTOBER	20,295	0.0151	306
17	ADJUSTMENT			(1)
18	NOVEMBER	36,234	0.0151	547
19	ADJUSTMENT			(11)
20	DECEMBER	57,603	0.0151	870
21	ADJUSTMENT			5
22	JANUARY, 2021	65,111	0.0151	983
23	ADJUSTMENT			(1)
24	TOTAL	<u>347,172</u>		<u>5,294</u>

EXHIBIT 1-D  
SCHEDULE 6  
SHEET 18 OF 18

COLUMBIA GAS OF PENNSYLVANIA, INC  
DETAIL OF HISTORIC COST OF GAS  
TRANSPORTATION SHRINKAGE VOLUMES AND OPERATIONAL BALANCING CHARGES  
AND OTHER COMMODITY CHARGES

LINE NO.	MONTH	TRANSPORTATION SHRINKAGE VOLUMES	DEMAND OPERATIONAL BALANCING CHARGES	COMMODITY CASH IN/ CASH OUT EXCHANGE FEES	COMMODITY OTHER COMPLIANCE	TOTAL COMMODITY
		(1) Dth	(2) \$	(3) \$	(4) \$	(5=3+4) \$
1	FEBRUARY, 2020	(16,150)	0	0	387	387
2	MARCH	(12,247)	0	0	0	0
3	APRIL	(79,878)	0	0	0	0
4	MAY	(58,525)	0	0	0	0
5	JUNE	(31,945)	0	0	(1,667)	(1,667)
6	JULY	(69,189)	26	0	30	30
7	AUGUST	(83,859)	61	0	0	0
8	SEPTEMBER	(60,929)	23,822	0	(1,501)	(1,501)
9	OCTOBER	(51,102)	16,833	0	(1,009)	(1,009)
10	NOVEMBER	(10,356)	0	0	1,667	1,667
11	DECEMBER	(46,013)	0	0	1,563	1,563
12	JANUARY, 2021	(55,678)	0	0	0	0
13	TOTAL	(575,871)	40,743	0	(529)	(529)

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

25. Submit calculations supporting energy cost per MCF and operating ratio used to determine increase in costs other than production to serve additional load.

Response:

For support of energy cost per Dth included in the base cost of gas, refer to Exhibit No. 12, Schedule No. 5 (31), Page 1.

The Company has not adjusted test year operating expenses to serve additional load other than to reflect the base cost of gas applicable to the adjusted sales volumes.

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

31. Provide a schedule showing the determination of the fuel costs included in the base cost of fuel.

Response:

The cost of gas included in the base cost of fuel from October 1, 2020 through December 31, 2020 is detailed on Page 2. During this period, the PGC Rate was \$3.4455 per Dth with an E-Factor of (\$0.0451), which equals a combined Total Rate of \$3.4004 per Dth.

The cost of gas included in the base cost of fuel from January 1, 2021 through September 30, 2021 is detailed on Page 3. During this period, the PGC Rate was \$3.8714 per Dth with an E-Factor of (\$0.0202), which equals a combined Total Rate of \$3.8512 per Dth.

The cost of gas included in the base cost of fuel from October 1, 2021 through December 31, 2021 is detailed on Page 4. During this period, the PGC Rate was \$5.4813 per Dth with an E-Factor of \$0.2467, which equals a combined Total Rate of \$5.7280 per Dth.

Columbia has used its purchased gas cost rates effective January 1, 2022 in determining pro forma revenues and pro forma purchased gas cost expense for the historic and future test years in this case. Please refer to Exhibit No. 3, Schedule No. 1, and Exhibit No. 103, Schedule No. 1.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)  
APPLICATION PERIOD: OCTOBER, 2020 THROUGH SEPTEMBER, 2021

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	74,902,323
3	Projected tariff sales for the twelve billing periods of	
4	October, 2020 through September, 2021	<u>336,852,856</u> Therms
5	PGCC (Line 2/Line 4)	0.22236
6	<u>Commodity (Over)/Under Collection</u>	
7	Commodity E-Factor	
8	(Exhibit No. 1-E)	(5,498,440)
9	Projected sales for the twelve billing periods of	
10	October, 2020 through September, 2021	<u>336,852,856</u> Therms
11	Commodity E-Factor (Line 8/ Line 10)	(0.01632)
12	<u>Purchased Gas Demand Cost</u>	
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	60,885,476
14	Less: Purchased Gas Demand recovered under Rate SS	
15	(Exhibit 1-A, Schedule 2, Sheet 2)	477,544
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	<u>0</u>
18	Subtotal (Line 13 - Line 15 - Line 17)	60,407,932
19	Projected sales for the twelve billing periods of	
20	October, 2020 through September, 2021	<u>475,223,749</u> Therms
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.12711
22	Off System Sales and Capacity Release Credit	<u>(0.00492)</u>
23	PGDC Rate	0.12219
24	<u>Demand (Over)/Under Collection</u>	
25	Demand E- Factor	
26	(Exhibit No. 1-E)	5,610,854
27	Projected sales for the twelve billing periods of	
28	October, 2020 through September, 2021	<u>475,223,749</u> Therms
29	Demand E-Factor (Line 26 / Line 28)	0.01181
30	<u>Total Purchased Gas Cost</u>	
31	PGCC Rate (Line 5)	0.22236
32	PGDC Rate (Line 23)	<u>0.12219</u>
33	PGC Rate	0.34455
34	Currently effective PGC	<u>0.32179</u>
35	Increase (Decrease) in PGC	0.02276
36	<u>Net (Over) Under Collection</u>	
37	Commodity E-Factor (Line 11)	(0.01632)
38	Demand E-Factor (Line 29)	<u>0.01181</u>
39	E-Factor	(0.00451)
40	Currently effective E-Factor	<u>0.00383</u>
41	Increase (Decrease) in E-Factor	(0.00834)
42	PGC Rate	0.34455
43	E-Factor	<u>(0.00451)</u>
44	Total Rate	0.34004
45	Currently effective Rate	<u>0.32562</u>
46	Increase (Decrease) in Rate	0.01442

1\_/ Includes 138,370,893 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)  
APPLICATION PERIOD: OCTOBER, 2020 THROUGH SEPTEMBER, 2021

Line No.	Description	Amount (1)	Change in Rate (2=3-1)	Effective 1-1-20 (3)
1	<u>Purchased Gas Commodity Cost</u>	\$		
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	74,902,323		
3	Projected tariff sales for the twelve billing periods of			
4	October, 2020 through September, 2021	336,852,856	Therms	
5	PGCC (Line 2/Line 4)	0.22236	(0.04557)	0.17679
6	<u>Commodity (Over)/Under Collection</u>			
7	Commodity E-Factor			
8	(Exhibit No. 1-E)	(5,498,440)	695,972	(4,802,468)
9	Projected sales for the twelve billing periods of			
10	October, 2020 through September, 2021	336,852,856	Therms	336,852,856
11	Commodity E-Factor (Line 8/ Line 10)	(0.01632)	0.00206	(0.01426)
12	<u>Purchased Gas Demand Cost</u>			
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	60,885,476		
14	Less: Purchased Gas Demand recovered under Rate SS			
15	(Exhibit 1-A, Schedule 2, Sheet 2)	477,544		
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,			
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0		
18	Subtotal (Line 13 - Line 15 - Line 17)	60,407,932		
19	Projected sales for the twelve billing periods of			
20	October, 2020 through September, 2021	475,223,749	Therms	
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.12711	0.08816	0.21527
22	Off System Sales and Capacity Release Credit	(0.00492)	0.00000	(0.00492)
23	PGDC Rate	0.12219	0.08816	0.21035
24	<u>Demand (Over)/Under Collection</u>			
25	Demand E- Factor			
26	(Exhibit No. 1-E)	5,610,854	207,667	5,818,521
27	Projected sales for the twelve billing periods of			
28	October, 2020 through September, 2021	475,223,749	Therms	475,223,749
29	Demand E-Factor (Line 26 / Line 28)	0.01181	0.00043	0.01224
30	<u>Total Purchased Gas Cost</u>			
31	PGCC Rate (Line 5)	0.22236	(0.04557)	0.17679
32	PGDC Rate (Line 23)	0.12219	0.08816	0.21035
33	PGC Rate	0.34455	0.04259	0.38714
34	Currently effective PGC	0.32179		0.34455
35	Increase (Decrease) in PGC	0.02276		0.04259
36	<u>Net (Over) Under Collection</u>			
37	Commodity E-Factor (Line 11)	(0.01632)	0.00206	(0.01426)
38	Demand E-Factor (Line 29)	0.01181	0.00043	0.01224
39	E-Factor	(0.00451)	0.00249	(0.00202)
40	Currently effective E-Factor	0.00383		(0.00451)
41	Increase (Decrease) in E-Factor	(0.00834)		0.00249
42	PGC Rate	0.34455	0.04259	0.38714
43	E-Factor	(0.00451)	0.00249	(0.00202)
44	Total Rate	0.34004	0.04508	0.38512
45	Currently effective Rate	0.32562		0.34004
46	Increase (Decrease) in Rate	0.01442		0.04508

1\_/ Includes 138,370,893 Therm Transportation Quantities for the Company's Choice Program



COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)  
APPLICATION PERIOD: OCTOBER, 2021 THROUGH SEPTEMBER, 2022

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	119,851,657
3	Projected tariff sales for the twelve billing periods of	
4	October, 2021 through September, 2022	<u>383,059,309</u> Therms
5	PGCC (Line 2/Line 4)	0.31288
6	<u>Commodity (Over)/Under Collection</u>	
7	Commodity E-Factor	
8	(Exhibit No. 1-E)	2,834,398
9	Projected sales for the twelve billing periods of	
10	October, 2021 through September, 2022	<u>383,059,309</u> Therms
11	Commodity E-Factor (Line 8/ Line 10)	0.00740
12	<u>Purchased Gas Demand Cost</u>	
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	113,300,251
14	Less: Purchased Gas Demand recovered under Rate SS	
15	(Exhibit 1-A, Schedule 2, Sheet 2)	1,036,584
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	<u>0</u>
18	Subtotal (Line 13 - Line 15 - Line 17)	112,263,667
19	Projected sales for the twelve billing periods of	
20	October, 2021 through September, 2022	<u>470,657,143</u> Therms
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.23853
22	Off System Sales and Capacity Release Credit	<u>(0.00328)</u>
23	PGDC Rate	0.23525
24	<u>Demand (Over)/Under Collection</u>	
25	Demand E- Factor	
26	(Exhibit No. 1-E)	8,127,735
27	Projected sales for the twelve billing periods of	
28	October, 2021 through September, 2022	<u>470,657,143</u> Therms
29	Demand E-Factor (Line 26 / Line 28)	0.01727
30	<u>Total Purchased Gas Cost</u>	
31	PGCC Rate (Line 5)	0.31288
32	PGDC Rate (Line 23)	<u>0.23525</u>
33	PGC Rate	0.54813
34	Currently effective PGC	<u>0.38714</u>
35	Increase (Decrease) in PGC	0.16099
36	<u>Net (Over) Under Collection</u>	
37	Commodity E-Factor (Line 11)	0.00740
38	Demand E-Factor (Line 29)	<u>0.01727</u>
39	E-Factor	0.02467
40	Currently effective E-Factor	<u>(0.00202)</u>
41	Increase (Decrease) in E-Factor	0.02669
42	PGC Rate	0.54813
43	E-Factor	<u>0.02467</u>
44	Total Rate	0.57280
45	Currently effective Rate	<u>0.38512</u>
46	Increase (Decrease) in Rate	0.18768

1\_/ Includes 87,597,834 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE STRUCTURE  
B. GAS UTILITIES

11. Supply the net fuel clause adjustment by month for the test year.

Response:

Columbia Gas of Pennsylvania, Inc. does not have a net fuel clause in its tariff.

COLUMBIA GAS OF PENNSYLVANIA, INC  
SECTION 53.62 RECOVERIES OF FUEL COSTS BY GAS UTILITIES

In addition to information otherwise required to be filed by a jurisdictional natural gas distributor with gross intrastate annual operating revenues in excess of \$40 million seeking a change in its base rates, each gas utility must also file updates to the information required by Section 53.64(b) (relating to filing requirements for natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million). In the case of a gas utility purchasing gas as defined at Section 53.61(a) (relating to purpose) from an affiliated interest, it shall also file updates to the information required at Section 53.65 (relating to special provisions relating to natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million with affiliated interests). These updates shall be made at the time the base rate case under 66 Pa. C.S. Section 1308 (relating to voluntary changes in rates) is originally filed. Deficiencies in filing will be treated as set forth at Section 53.51(c) (relating to general).

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Columbia Gas of Pennsylvania, Inc. hereby incorporates by reference 1307(f) Case R-2021-3024349 consisting of 15 exhibits filed on March 1, 2021. On April 1, 2021, the Company filed its testimony and additional exhibits.

Copies of this filing can be provided upon request.

See Exhibit No. 12, Schedule No. 8, Pages 2-85 for the filing updates of purchased gas cost and revenues. The October 1, 2021 Quarterly PGC comprises Pages 2-43 with rates effective for October 1, 2021 through December 31, 2021. The January 1, 2022 Quarterly PGC comprises Pages 44-85 with rates effective for January 1, 2022 through March 31, 2022.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)  
APPLICATION PERIOD: OCTOBER, 2021 THROUGH SEPTEMBER, 2022

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	119,851,657
3	Projected tariff sales for the twelve billing periods of	
4	October, 2021 through September, 2022	<u>383,059,309</u> Therms
5	PGCC (Line 2/Line 4)	0.31288
6	<u>Commodity (Over)/Under Collection</u>	
7	Commodity E-Factor	
8	(Exhibit No. 1-E)	2,834,398
9	Projected sales for the twelve billing periods of	
10	October, 2021 through September, 2022	<u>383,059,309</u> Therms
11	Commodity E-Factor (Line 8/ Line 10)	0.00740
12	<u>Purchased Gas Demand Cost</u>	
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	113,300,251
14	Less: Purchased Gas Demand recovered under Rate SS	
15	(Exhibit 1-A, Schedule 2, Sheet 2)	1,036,584
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	<u>0</u>
18	Subtotal (Line 13 - Line 15 - Line 17)	112,263,667
19	Projected sales for the twelve billing periods of	
20	October, 2021 through September, 2022	<u>470,657,143</u> Therms
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.23853
22	Off System Sales and Capacity Release Credit	<u>(0.00328)</u>
23	PGDC Rate	0.23525
24	<u>Demand (Over)/Under Collection</u>	
25	Demand E- Factor	
26	(Exhibit No. 1-E)	8,127,735
27	Projected sales for the twelve billing periods of	
28	October, 2021 through September, 2022	<u>470,657,143</u> Therms
29	Demand E-Factor (Line 26 / Line 28)	0.01727
30	<u>Total Purchased Gas Cost</u>	
31	PGCC Rate (Line 5)	0.31288
32	PGDC Rate (Line 23)	<u>0.23525</u>
33	PGC Rate	0.54813
34	Currently effective PGC	<u>0.38714</u>
35	Increase (Decrease) in PGC	0.16099
36	<u>Net (Over) Under Collection</u>	
37	Commodity E-Factor (Line 11)	0.00740
38	Demand E-Factor (Line 29)	<u>0.01727</u>
39	E-Factor	0.02467
40	Currently effective E-Factor	<u>(0.00202)</u>
41	Increase (Decrease) in E-Factor	0.02669
42	PGC Rate	0.54813
43	E-Factor	<u>0.02467</u>
44	Total Rate	0.57280
45	Currently effective Rate	<u>0.38512</u>
46	Increase (Decrease) in Rate	0.18768

1\_/ Includes 87,597,834 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 PURCHASED GAS COST RECOVERED UNDER RATES SS  
 AND COMPUTATION OF DAILY PURCHASED GAS DEMAND  
 APPLICATION PERIOD: OCTOBER, 2021 THROUGH SEPTEMBER, 2022

<u>Line No.</u>	<u>Description</u>	<u>Detail</u> (1)	<u>Total</u> (2)
1	Total estimated demand charges for the period		
2	October, 2021 through September, 2022	113,300,251	
3	Estimated Demand Quantity (Therms) 1_ /	82,382,520	
4	Daily purchased gas demand rate (Line 2 / line 3)	<u>\$1.37529</u> per Therm	
5	Daily purchased gas demand (Therms)	753,720 Therms	
6	Daily purchased gas demand rate per Therm	<u>\$1.37529</u>	
7	Total rate SS Daily Demand Cost to be		
8	Recovered (Line 5 x Line 6)		<u>\$1,036,584</u>

1\_ / Monthly Demand Billing Determinants x 12

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD  
SALES AT PGCC AND PGDC RATES  
OCTOBER, 2021 THROUGH SEPTEMBER, 2022

Line No.	Month	Sales Subject To PGCC (1) Therms	PGCC Rate 1_ (2) \$/Therm	PGCC Revenue (3=1x2) \$	Sales Subject To PGDC (4) Therms	PGDC Rate 1_ (5) \$/Therm	PGDC Revenue (6=4x5) \$	Purchased Gas Cost Revenue (7=3+6) \$
1	October - 2021	9,357,626	0.31288	2,927,814	11,694,463	0.23853	2,789,480	5,717,294
2	November	25,344,311	0.31288	7,929,728	31,077,285	0.23853	7,412,865	15,342,593
3	December	53,369,405	0.31288	16,698,219	65,618,591	0.23853	15,652,003	32,350,222
4	January - 2022	73,628,800	0.31288	23,036,979	90,361,739	0.23853	21,553,986	44,590,965
5	February	73,862,241	0.31288	23,110,018	90,458,855	0.23853	21,577,151	44,687,169
6	March	62,825,964	0.31288	19,656,988	76,886,959	0.23853	18,339,846	37,996,834
7	April	40,504,091	0.31288	12,672,920	49,623,766	0.23853	11,836,757	24,509,677
8	May	18,465,975	0.31288	5,777,634	22,766,824	0.23853	5,430,571	11,208,205
9	June	9,587,525	0.31288	2,999,745	11,929,985	0.23853	2,845,659	5,845,404
10	July	5,429,493	0.31288	1,698,780	6,845,196	0.23853	1,632,785	3,331,565
11	August	4,830,979	0.31288	1,511,517	6,152,973	0.23853	1,467,669	2,979,186
12	September	<u>5,852,899</u>	0.31288	<u>1,831,255</u>	<u>7,240,507</u>	0.23853	<u>1,727,078</u>	<u>3,558,333</u>
13	Total	383,059,309		119,851,597	470,657,143		112,265,850	232,117,447

1\_ / Excludes refunds and experienced over/undercollections

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD  
SALES AT STANDBY RATE  
OCTOBER, 2021 THROUGH SEPTEMBER, 2022

Line No.	Month	Daily Purchased Gas Demand Quantity (1) Therms	Daily Gas Demand Rate (2) \$/Therm	Daily Purchased Gas Demand Revenue (3=1x2) \$
1	October - 2021	62,810	1.37529	86,382
2	November	62,810	1.37529	86,382
3	December	62,810	1.37529	86,382
4	January - 2022	62,810	1.37529	86,382
5	February	62,810	1.37529	86,382
6	March	62,810	1.37529	86,382
7	April	62,810	1.37529	86,382
8	May	62,810	1.37529	86,382
9	June	62,810	1.37529	86,382
10	July	62,810	1.37529	86,382
11	August	62,810	1.37529	86,382
12	September	<u>62,810</u>	1.37529	<u>86,382</u>
13	Total	753,720		1,036,584

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD  
SALES AT BANKING AND BALANCING RATES  
OCTOBER, 2021 THROUGH SEPTEMBER, 2022

Line No.	Month	Lg. Quantity GDS			Sm. Quantity GDS			Total Trans.
		Deliveries (1) Therms	Rate (2) \$/Therm	Revenue (3=1x2) \$	Deliveries (4) Therms	Rate (5) \$/Therm	Revenue (6=4x5) \$	Revenue (7=3+6) \$
1	October - 2021	0	0.00226	0	0	0.00697	0	0
2	November	0	0.00226	0	0	0.00697	0	0
3	December	0	0.00226	0	0	0.00697	0	0
4	January - 2022	0	0.00226	0	0	0.00697	0	0
5	February	0	0.00226	0	0	0.00697	0	0
6	March	0	0.00226	0	0	0.00697	0	0
7	April	0	0.00226	0	0	0.00697	0	0
8	May	0	0.00226	0	0	0.00697	0	0
9	June	0	0.00226	0	0	0.00697	0	0
10	July	0	0.00226	0	0	0.00697	0	0
11	August	0	0.00226	0	0	0.00697	0	0
12	September	<u>0</u>	<u>0.00226</u>	<u>0</u>	<u>0</u>	<u>0.00697</u>	<u>0</u>	<u>0</u>
13	Total	0		0	0		0	0



COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF PROJECTED TOTAL OVER/UNDERCOLLECTION  
FOR THE 2021 1307(f) PERIOD  
OCTOBER, 2021 THROUGH SEPTEMBER, 2022

Line No.	Month	Commodity Recoveries PGCC Revenue	Total Commodity Cost of Gas 1_ /	Commodity Over/ (Under) collection	Demand Recoveries PGDC Revenue	Total Demand Cost of Gas 1_ /	Demand Over/ (Under) collection	Total Over/ (Under) collection
		(1)	(2)	(3=1-2)	(4)	(5)	(6=4-5)	(7=3+6)
		\$	\$	\$	\$	\$	\$	\$
1	October - 2021	2,927,814	6,579,290	(3,651,476)	2,875,862	10,806,717	(7,930,855)	(11,582,331)
2	November	7,929,728	11,751,983	(3,822,255)	7,499,247	10,970,978	(3,471,731)	(7,293,986)
3	December	16,698,219	21,175,812	(4,477,593)	15,738,385	11,020,508	4,717,877	240,284
4	January - 2022	23,036,979	24,759,701	(1,722,722)	21,640,368	11,020,508	10,619,860	8,897,138
5	February	23,110,018	23,073,892	36,126	21,663,533	11,020,508	10,643,025	10,679,151
6	March	19,656,988	15,540,531	4,116,457	18,426,228	11,020,508	7,405,720	11,522,177
7	April	12,672,920	8,401,072	4,271,848	11,923,139	7,986,754	3,936,385	8,208,233
8	May	5,777,634	3,296,282	2,481,352	5,516,953	7,890,754	(2,373,801)	107,551
9	June	2,999,745	1,321,183	1,678,562	2,932,041	7,890,754	(4,958,713)	(3,280,151)
10	July	1,698,780	1,180,996	517,784	1,719,167	7,890,754	(6,171,587)	(5,653,803)
11	August	1,511,517	1,124,597	386,920	1,554,051	7,890,754	(6,336,703)	(5,949,783)
12	September	1,831,255	1,646,319	184,936	1,813,460	7,890,754	(6,077,294)	(5,892,358)
13	Total	119,851,597	119,851,657	(61)	113,302,434	113,300,251	2,183	2,123

1\_ / Refer to Exhibit 1-B, Schedule No. 1.

Columbia Gas of Pennsylvania, Inc.  
 Capacity Assignment Factor  
 Assignment of FT Only

Purchased Gas Demand Charge (PGDC) Paid By the CHOICE Customer  
Rates Based on Projected Costs For 12 Months Ending September, 2022

\$113,300,251		1. Projected Demand Costs Oct. 2021 through Sept. 2022 (Exh. 1-B, Sch. 1)
(1,036,584)		1a. Less Purchased Gas Demand Costs Recovered Under Rate SS (Exhibit 1-A, Schedule 1, Sheet 2)
0		1b. Less Purchased Gas Demand Allocated to Rates LTS, STS, SGS-TS, and MLS
8,127,735		1c. Experienced Demand Net Under/(Over) Collection (Exhibit No. 1-E)
<u>\$120,391,402</u>		2. Total Adjusted Demand Costs per 1307(f) Filing (1) + (1a) + (1b) + (1c)
\$147.36 per Dth		3. Unit FT Demand Charge Per Dth of TCO/DTI capacity the marketer would pay TCO and DTI. (Exhibit 1-A, Schedule 3, Sheet 2)
47,066 MMDth		4. Projected Sales & Choice Requirements for 12 billing periods of October, 2021 through September, 2022
47,927 MMDth		5. Projected Sales & Choice Requirements 12 months ended September 2022, including Unaccounted For @ 1.8%
21,755 MMDth		6. Annual Injections and Withdrawals, Normal Weather
1 Dth		7a. Quantity Delivered to the Customer
<u>1.8%</u>		7b. Unaccounted-for & Co. Use Factor from Volume Balancing System
1.0183 Dth		7c. Quantity Delivered to the City Gate. (7a)/(1-7b)
\$2.5579 per Dth		8. Unit Demand Charge: (2) / (4)
(\$0.0328) per Dth		9. OSS and Capacity Release Credit
0.0028 Dth		10. Average Daily FT Delivery: (7c) / 365 days
\$0.4126 per Dth		11. Annual Demand Charge for the Assigned FT Capacity payable to the pipeline(s): (3) X (10)
\$2.1453 per Dth		12. Annual Demand Charge for other capacity that CPA retains (8) - (11)
0.4622 Dth		13. Quantity Injected and Withdrawn to Deliver 1 Dth to the Customer: (6) / (4)
\$0.0069		14a. Injection Charge @ \$0.0150/Dth
\$0.0095		14b. FSS Shrinkage @ 0.622% for gas at \$3.3133/Dth
\$0.0069		14c. Withdrawal Charge @ \$0.0150/Dth
\$0.0077		14d. SST Commodity Charge @ \$0.0167/Dth
<u>\$0.0246</u>		14e. SST retention @ 1.608% for gas at \$3.3133/Dth
<u>\$0.0556</u> per Dth		14f. Total Annual Variable Storage Costs
\$0.4126 per Dth		15. Credit to Purchased Gas Demand Charge for the CHOICE Customer:
(\$0.0556) per Dth		15a. For Demand Cost Paid to Pipelines: = (11)
<u>\$0.3570</u> per Dth		15b. Less Storage Costs: = (14f)
<u>\$0.03570</u> per Therm		15c. Net Credit: (15a) + (15b)
<u>\$2.1681</u> per Dth		15d. Per Therm: (15c)/10 - Capacity Assignment Factor
<u>\$0.21681</u> per Therm		16. Purchased Gas Demand Charge Paid By the CHOICE Customer: (8)+(9) - (15c)
<u>\$0.21681</u> per Therm		17. Per Therm: (16)/10

Columbia Gas of Pennsylvania, Inc. (CPA)  
 CPA Capacity Assignment (PCA): Assignment of FT Capacity Only  
 CPA Capacity on TCO and DTI. Cost of the Capacity Allocated to Marketers.

	<u>TCO</u> FT <u>Capacity</u>	<u>DTI</u> FT <u>Capacity</u>	<u>Total:</u> TCO and DTI
1. <u>CPA FT Capacity on TCO and DTI</u>			
2. CPA Contract: Dth/d	90,336	5,000	1/
3. <u>Projected Demand Costs</u>			
4. Annual Demand Cost 2/	\$13,798,644	\$250,446	
4a. Monthly Billing Determinants	90,336	5,000	
4b. Annual Demand Charge (4/ 4a)	\$152.75	\$50.09	
4c. Monthly Demand Charge (4b / number of months)	\$12.729	\$4.174	
<u>Allocation Capacity and Costs.</u>			
5. Retained Volume:	1.0000	1.0000	
6. Number of Months	12	12	
7. Capacity Allocation	0.9476 3/	0.0524 4/	
8. Unit Annual Cost of City Gate Capacity: (4c) x (5) x (6) x (7) \$/Dth	\$144.74	\$2.62	<u><u>\$147.36</u></u>

Notes:

- 1/ Non-storage DTI FT capacity  
 2/ Projected demand costs for the period 12 months ended September, 2022.  
 3/  $90,336 / (90,336 + 5,000) = 0.9476$   
 4/  $5,000 / (90,336 + 5,000) = 0.0524$

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs  
For the Period October 2021 Through September 2022

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Total Quantity													
2	DTH	1,772,000	4,311,000	7,081,000	8,230,000	7,620,000	5,806,000	2,628,000	1,008,000	293,000	232,000	212,000	421,000	39,614,000
3	Total Demand Costs	10,806,717	10,970,978	11,020,508	11,020,508	11,020,508	11,020,508	7,986,754	7,890,754	7,890,754	7,890,754	7,890,754	7,890,754	113,300,251
4	Total Commodity Costs	<u>6,579,290</u>	<u>11,751,983</u>	<u>21,175,812</u>	<u>24,759,701</u>	<u>23,073,892</u>	<u>15,540,531</u>	<u>8,401,072</u>	<u>3,296,282</u>	<u>1,321,183</u>	<u>1,180,996</u>	<u>1,124,597</u>	<u>1,646,319</u>	<u>119,851,657</u>
5	Total Estimated Gas Costs (Line 5 = Line 3 + Line 4)	<u>17,386,007</u>	<u>22,722,961</u>	<u>32,196,320</u>	<u>35,780,209</u>	<u>34,094,400</u>	<u>26,561,039</u>	<u>16,387,826</u>	<u>11,187,036</u>	<u>9,211,937</u>	<u>9,071,750</u>	<u>9,015,351</u>	<u>9,537,073</u>	<u>233,151,908</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs  
Demand Costs

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Columbia Gas Transmission	10,063,240	10,063,240	10,063,240	10,063,240	10,063,240	10,063,240	7,253,051	7,253,051	7,253,051	7,253,051	7,253,051	7,253,051	103,897,746
2	Texas Eastern Transmission	239,409	239,409	288,939	288,939	288,939	288,939	239,409	239,409	239,409	239,409	239,409	239,409	3,071,028
3	Dominion Transmission	173,973	203,192	203,192	203,192	203,192	203,192	171,527	171,527	171,527	171,527	171,527	171,527	2,219,095
4	Tennessee Gas	112,569	112,569	112,569	112,569	112,569	112,569	112,569	112,569	112,569	112,569	112,569	112,569	1,350,828
5	National Fuel Gas	19,486	19,486	19,486	19,486	19,486	19,486	19,486	19,486	19,486	19,486	19,486	19,486	233,832
6	Equitrans	223,040	358,082	358,082	358,082	358,082	358,082	215,712	119,712	119,712	119,712	119,712	119,712	2,827,722
7	Less Elective Balancing Svc. Credit	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>300,000</u>
8	Total Demand Cost	<u>10,806,717</u>	<u>10,970,978</u>	<u>11,020,508</u>	<u>11,020,508</u>	<u>11,020,508</u>	<u>11,020,508</u>	<u>7,986,754</u>	<u>7,890,754</u>	<u>7,890,754</u>	<u>7,890,754</u>	<u>7,890,754</u>	<u>7,890,754</u>	<u>113,300,251</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs  
Commodity Costs

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Term	862,973	2,651,100	7,381,717	7,565,575	6,713,253	2,651,826	712,843	662,890	647,816	656,928	636,626	614,599	31,758,146
2	Spot	9,818,097	742,289	2,500,238	4,239,092	4,850,673	1,704,418	17,448,605	14,879,515	12,481,706	11,967,937	10,237,131	8,903,493	99,773,194
3	Local	80,960	84,903	93,478	96,041	85,460	85,712	64,953	61,644	58,842	60,478	59,972	56,952	889,395
4	Storage	(4,182,740)	8,273,691	11,200,379	12,858,993	11,424,506	11,098,575	(9,825,329)	(12,307,767)	(11,867,181)	(11,504,347)	(9,809,132)	(7,928,725)	(12,569,078)
5	Total Commodity Cost	<u>6,579,290</u>	<u>11,751,983</u>	<u>21,175,812</u>	<u>24,759,701</u>	<u>23,073,892</u>	<u>15,540,531</u>	<u>8,401,072</u>	<u>3,296,282</u>	<u>1,321,183</u>	<u>1,180,996</u>	<u>1,124,597</u>	<u>1,646,319</u>	<u>119,851,657</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs  
Commodity Quantities

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	<u>Term</u> Total-DTH	241,000	649,000	1,666,000	1,664,000	1,505,000	668,000	232,000	239,000	231,000	238,000	238,000	231,000	7,802,000
2	<u>Spot</u> Total-DTH	2,625,000	179,000	528,000	912,000	1,081,000	394,000	5,537,000	5,172,000	4,340,000	4,242,000	3,681,000	3,216,000	31,907,000
3	<u>Local</u> Total-DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
4	<u>Storage</u> Total-DTH	(1,116,000)	3,462,000	4,865,000	5,632,000	5,014,000	4,722,000	(3,162,000)	(4,425,000)	(4,299,000)	(4,270,000)	(3,729,000)	(3,047,000)	(353,000)
5	<u>Total - All Sources</u> Total-DTH	<u>1,772,000</u>	<u>4,311,000</u>	<u>7,081,000</u>	<u>8,230,000</u>	<u>7,620,000</u>	<u>5,806,000</u>	<u>2,628,000</u>	<u>1,008,000</u>	<u>293,000</u>	<u>232,000</u>	<u>212,000</u>	<u>421,000</u>	<u>39,614,000</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs  
Columbia Gas Transmission Corporation

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Columbia Gas Transmission</u>														
<u>FTS (2)</u>														
1	Billing Determinant-Dth	95,551	95,551	95,551	95,551	95,551	95,551	95,551	95,551	95,551	95,551	95,551	95,551	95,551
2	Less Capacity Release (1)	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215
3	Net Billing Determinant - Dth	90,336	90,336	90,336	90,336	90,336	90,336	90,336	90,336	90,336	90,336	90,336	90,336	90,336
4	Demand Rate	12.7290	12.7290	12.7290	12.7290	12.7290	12.7290	12.7290	12.7290	12.7290	12.7290	12.7290	12.7290	12.7290
5	Demand Cost	1,149,887	1,149,887	1,149,887	1,149,887	1,149,887	1,149,887	1,149,887	1,149,887	1,149,887	1,149,887	1,149,887	1,149,887	13,798,644
<u>FSS-Reservation (2)</u>														
6	Billing Determinant-Dth	441,576	441,576	441,576	441,576	441,576	441,576	441,576	441,576	441,576	441,576	441,576	441,576	441,576
7	Demand Rate	3.7300	3.7300	3.7300	3.7300	3.7300	3.7300	3.7300	3.7300	3.7300	3.7300	3.7300	3.7300	3.7300
8	Demand Cost	1,647,078	1,647,078	1,647,078	1,647,078	1,647,078	1,647,078	1,647,078	1,647,078	1,647,078	1,647,078	1,647,078	1,647,078	19,764,936
<u>FSS-Capacity (2)</u>														
9	Total-DTH	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495
10	Demand Rate	0.0672	0.0672	0.0672	0.0672	0.0672	0.0672	0.0672	0.0672	0.0672	0.0672	0.0672	0.0672	0.0672
11	Demand Cost	1,645,896	1,645,896	1,645,896	1,645,896	1,645,896	1,645,896	1,645,896	1,645,896	1,645,896	1,645,896	1,645,896	1,645,896	19,750,752
<u>SST (2)</u>														
12	Billing Determinant-Dth	441,576	441,576	441,576	441,576	441,576	441,576	220,788	220,788	220,788	220,788	220,788	220,788	220,788
13	Demand Rate	12.7280	12.7280	12.7280	12.7280	12.7280	12.7280	12.7280	12.7280	12.7280	12.7280	12.7280	12.7280	12.7280
14	Demand Cost	5,620,379	5,620,379	5,620,379	5,620,379	5,620,379	5,620,379	2,810,190	2,810,190	2,810,190	2,810,190	2,810,190	2,810,190	50,583,414
15	Total TCO Demand Cost	10,063,240	10,063,240	10,063,240	10,063,240	10,063,240	10,063,240	7,253,051	7,253,051	7,253,051	7,253,051	7,253,051	7,253,051	103,897,746

(1) Columbia has included in the application period a projection for the release of 5,215 Dth of capacity to be released at the applicable maximum rate to a large industrial customer on Columbia's system and not subject to recall.

(2) Rates per FERC Docket RP20-1060



COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs  
Texas Eastern Transmission Corporation

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>FT1-TCO Delmont</u>														
1	Billing Determinant-Dth	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	
2	Demand Rate	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	
3	Demand Cost	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	293,472
<u>FT1-Uniontown</u>														
4	Billing Determinant-Dth	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	
5	Demand Rate	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	
6	Demand Cost	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	1,119,120
<u>CDS - Eagle/Rockwood</u>														
7	Billing Determinant-Dth	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	
8	Demand Rate	17.8777	17.8777	17.8777	17.8777	17.8777	17.8777	17.8777	17.8777	17.8777	17.8777	17.8777	17.8777	
9	Demand Cost	41,870	41,870	41,870	41,870	41,870	41,870	41,870	41,870	41,870	41,870	41,870	41,870	502,440
<u>CDS - Rockwood</u>														
10	Billing Determinant-Dth	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
11	Demand Rate	15.3679	15.3679	15.3679	15.3679	15.3679	15.3679	15.3679	15.3679	15.3679	15.3679	15.3679	15.3679	
12	Demand Cost	76,840	76,840	76,840	76,840	76,840	76,840	76,840	76,840	76,840	76,840	76,840	76,840	922,080
<u>CDS - Chambersburg</u>														
13	Billing Determinant-Dth	158	158	158	158	158	158	158	158	158	158	158	158	
14	Demand Rate	17.8870	17.8870	17.8870	17.8870	17.8870	17.8870	17.8870	17.8870	17.8870	17.8870	17.8870	17.8870	
15	Demand Cost	2,826	2,826	2,826	2,826	2,826	2,826	2,826	2,826	2,826	2,826	2,826	2,826	33,912
<u>FT1-TCO @ Eagle Zone 3 Zone 3</u>														
16	Billing Determinant-Dth	0	0	10,000	10,000	10,000	10,000	0	0	0	0	0	0	
17	Demand Rate	0.0000	0.0000	4.9530	4.9530	4.9530	4.9530	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
18	Demand Cost	0	0	49,530	49,530	49,530	49,530	0	0	0	0	0	0	198,120
<u>FT1-MX</u>														
19	Billing Determinant-Dth	100	100	100	100	100	100	100	100	100	100	100	100	
20	Demand Rate	1.5710	1.5710	1.5710	1.5710	1.5710	1.5710	1.5710	1.5710	1.5710	1.5710	1.5710	1.5710	
21	Demand Cost	157	157	157	157	157	157	157	157	157	157	157	157	1,884
22	Total TETCO Demand Cost	239,409	239,409	288,939	288,939	288,939	288,939	239,409	239,409	239,409	239,409	239,409	239,409	3,071,028

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs  
Dominion Transmission

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>Dominion Transmission</u>													
	<u>GSS - Reservation</u>													
1	Billing Determinant-Dth	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	
2	Demand Rate	<u>1.8716</u>	<u>1.8716</u>	<u>1.8716</u>	<u>1.8716</u>	<u>1.8716</u>	<u>1.8716</u>	<u>1.8716</u>	<u>1.8716</u>	<u>1.8716</u>	<u>1.8716</u>	<u>1.8716</u>	<u>1.8716</u>	
3	Demand Cost	44,918	44,918	44,918	44,918	44,918	44,918	44,918	44,918	44,918	44,918	44,918	44,918	539,016
	<u>GSS - Capacity</u>													
4	Billing Determinant-Dth	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	
5	Demand Rate	<u>0.0145</u>	<u>0.0145</u>	<u>0.0145</u>	<u>0.0145</u>	<u>0.0145</u>	<u>0.0145</u>	<u>0.0145</u>	<u>0.0145</u>	<u>0.0145</u>	<u>0.0145</u>	<u>0.0145</u>	<u>0.0145</u>	
6	Demand Cost	27,132	27,132	27,132	27,132	27,132	27,132	27,132	27,132	27,132	27,132	27,132	27,132	325,584
	<u>FTNN</u>													
7	Billing Determinant-Dth	0	6,000	6,000	6,000	6,000	6,000	0	0	0	0	0	0	
8	Total-DTH	<u>0.0000</u>	<u>4.1741</u>	<u>4.1741</u>	<u>4.1741</u>	<u>4.1741</u>	<u>4.1741</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	
9	Demand Cost	0	25,045	25,045	25,045	25,045	25,045	0	0	0	0	0	0	125,225
	<u>FT</u>													
10	Billing Determinant-Dth	24,418	25,418	25,418	25,418	25,418	25,418	23,832	23,832	23,832	23,832	23,832	23,832	
11	Total-DTH	<u>4.1741</u>	<u>4.1741</u>	<u>4.1741</u>	<u>4.1741</u>	<u>4.1741</u>	<u>4.1741</u>	<u>4.1741</u>	<u>4.1741</u>	<u>4.1741</u>	<u>4.1741</u>	<u>4.1741</u>	<u>4.1741</u>	
12	Demand Cost	101,923	106,097	106,097	106,097	106,097	106,097	99,477	99,477	99,477	99,477	99,477	99,477	1,229,270
13	Total DTI Demand Cost	<u>173,973</u>	<u>203,192</u>	<u>203,192</u>	<u>203,192</u>	<u>203,192</u>	<u>203,192</u>	<u>171,527</u>	<u>171,527</u>	<u>171,527</u>	<u>171,527</u>	<u>171,527</u>	<u>171,527</u>	<u>2,219,095</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs  
Tennessee Gas Pipeline Company

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Tennessee Gas FT-A (Direct) New Castle - 219 Line</u>														
1	Billing Determinant-Dth	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	
2	Demand Rate	4.8063	4.8063	4.8063	4.8063	4.8063	4.8063	4.8063	4.8063	4.8063	4.8063	4.8063	4.8063	
3	Demand Cost	76,901	76,901	76,901	76,901	76,901	76,901	76,901	76,901	76,901	76,901	76,901	76,901	922,812
<u>Tennessee Gas FT-A (Direct) Pitt Terminal - 219 Line</u>														
4	Billing Determinant-Dth	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	
5	Demand Rate	4.6931	4.6931	4.6931	4.6931	4.6931	4.6931	4.6931	4.6931	4.6931	4.6931	4.6931	4.6931	
6	Demand Cost	35,668	35,668	35,668	35,668	35,668	35,668	35,668	35,668	35,668	35,668	35,668	35,668	428,016
7	Total Tennessee Gas Demand Cost	<u>112,569</u>	<u>112,569</u>	<u>112,569</u>	<u>112,569</u>	<u>112,569</u>	<u>112,569</u>	<u>112,569</u>	<u>112,569</u>	<u>112,569</u>	<u>112,569</u>	<u>112,569</u>	<u>112,569</u>	<u>1,350,828</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 Summary of Total Estimated Purchased Gas Demand Costs  
National Fuel Gas Supply

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>National - FT</u>													
1	Billing Determinant-Dth	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	
2	Demand Rate	<u>4.5274</u>	<u>4.5274</u>	<u>4.5274</u>	<u>4.5274</u>	<u>4.5274</u>	<u>4.5274</u>	<u>4.5274</u>	<u>4.5274</u>	<u>4.5274</u>	<u>4.5274</u>	<u>4.5274</u>	<u>4.5274</u>	
3	Demand Cost	19,486	19,486	19,486	19,486	19,486	19,486	19,486	19,486	19,486	19,486	19,486	19,486	233,832
4	Total National Fuel Demand Cost	<u>19,486</u>	<u>19,486</u>	<u>19,486</u>	<u>19,486</u>	<u>19,486</u>	<u>19,486</u>	<u>19,486</u>	<u>19,486</u>	<u>19,486</u>	<u>19,486</u>	<u>19,486</u>	<u>19,486</u>	<u>233,832</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs  
Equitrans

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>Equitrans</u>													
	<u>FTS</u>													
1	Billing Determinant-Dth	27,880	28,249	28,249	28,249	28,249	28,249	26,964	14,964	14,964	14,964	14,964	14,964	
2	Demand Rate	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	
3	Demand Cost	223,040	225,992	225,992	225,992	225,992	225,992	215,712	119,712	119,712	119,712	119,712	119,712	2,167,272
	<u>FTS</u>													
4	Billing Determinant-Dth	0	18,870	18,870	18,870	18,870	18,870	0	0	0	0	0	0	
5	Demand Rate	0.0000	7.0000	7.0000	7.0000	7.0000	7.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
6	Demand Cost	0	132,090	132,090	132,090	132,090	132,090	0	0	0	0	0	0	660,450
7	Total Equitrans Demand Cost	223,040	358,082	358,082	358,082	358,082	358,082	215,712	119,712	119,712	119,712	119,712	119,712	2,827,722

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs  
Term Contracts

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>TERM</u>														
<u>COLUMBIA TRANSMISSION</u>														
1	Quantity - DTH	0	0	769,000	769,000	694,000	0	0	0	0	0	0	0	2,232,000
2	Rate-\$/DTH	0.0000	0.0000	4.3351	4.4535	4.3595	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
3	Cost-\$	0	0	3,333,692	3,424,742	3,025,493	0	0	0	0	0	0	0	9,783,927
<u>TEXAS EASTERN</u>														
4	Quantity - DTH	241,000	649,000	669,000	666,000	605,000	668,000	232,000	239,000	231,000	238,000	238,000	231,000	4,907,000
5	Rate-\$/DTH	3.5808	4.0849	4.3701	4.5032	4.4362	3.9698	3.0726	2.7736	2.8044	2.7602	2.6749	2.6606	
6	Cost-\$	862,973	2,651,100	2,923,597	2,999,131	2,683,901	2,651,826	712,843	662,890	647,816	656,928	636,626	614,599	18,704,230
<u>TENNESSEE GAS PIPELINE</u>														
7	Quantity - DTH	0	0	228,000	229,000	206,000	0	0	0	0	0	0	0	663,000
8	Rate-\$/DTH	0.0000	0.0000	4.9317	4.9856	4.8731	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
9	Cost-\$	0	0	1,124,428	1,141,702	1,003,859	0	0	0	0	0	0	0	3,269,989
<u>CAP</u>														
10	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
12	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>LESS CAP BILLING</u>														
13	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
15	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total - DTH	241,000	649,000	1,666,000	1,664,000	1,505,000	668,000	232,000	239,000	231,000	238,000	238,000	231,000	7,802,000
17	Total Term Commodity													
18	Cost-\$	862,973	2,651,100	7,381,717	7,565,575	6,713,253	2,651,826	712,843	662,890	647,816	656,928	636,626	614,599	31,758,146

\*Beginning October 1, 2021, CAP customers will be served by Columbia sales service until a new supplier submits a successful bid to provide CAP gas supply.

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs  
Spot and Local Purchases

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>SPOT</u>													
	<u>Base</u>													
1	Quantity - DTH	2,444,000	135,000	528,000	907,000	729,000	388,000	4,493,000	4,910,000	4,080,000	3,980,000	3,421,000	2,954,000	28,969,000
2	Rate-\$/DTH	3.7390	3.9732	4.7353	4.6492	4.3820	4.3258	3.1492	2.8776	2.8767	2.8220	2.7806	2.7681	
3	Cost-\$	9,138,116	536,382	2,500,238	4,216,824	3,194,478	1,678,410	14,149,356	14,129,016	11,736,936	11,231,560	9,512,433	8,176,967	90,200,716
	<u>Swing</u>													
4	Quantity - DTH	181,000	44,000	0	5,000	352,000	6,000	1,044,000	262,000	260,000	262,000	260,000	262,000	2,938,000
5	Rate-\$/DTH	3.7568	4.6797	0.0000	4.4535	4.7051	4.3346	3.1602	2.8645	2.8645	2.8106	2.7873	2.7730	
6	Cost-\$	679,981	205,907	0	22,268	1,656,195	26,008	3,299,249	750,499	744,770	736,377	724,698	726,526	9,572,478
7	Total - DTH	2,625,000	179,000	528,000	912,000	1,081,000	394,000	5,537,000	5,172,000	4,340,000	4,242,000	3,681,000	3,216,000	31,907,000
8	Total Spot													
9	Commodity Cost - \$	9,818,097	742,289	2,500,238	4,239,092	4,850,673	1,704,418	17,448,605	14,879,515	12,481,706	11,967,937	10,237,131	8,903,493	99,773,194
	<u>Local Direct</u>													
10	Quantity - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
11	Rate-\$/DTH	3.6800	4.0430	4.2490	4.3655	4.2730	3.8960	3.0930	2.8020	2.8020	2.7490	2.7260	2.7120	
12	Cost-\$	80,960	84,903	93,478	96,041	85,460	85,712	64,953	61,644	58,842	60,478	59,972	56,952	889,395
13	Total - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
14	Total Local													
15	Commodity Cost - \$	80,960	84,903	93,478	96,041	85,460	85,712	64,953	61,644	58,842	60,478	59,972	56,952	889,395

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs

Storage

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>DOMINION TRANSMISSION - GSS</u>														
1	Injections - DTH	(115,000)	0	0	0	0	0	(118,000)	(272,000)	(273,000)	(270,000)	(273,000)	(274,000)	(1,595,000)
2	Injection Rate - \$/Dth	3.7265	4.0969	4.5015	4.5807	4.4702	4.0977	3.1479	2.8721	2.8720	2.8177	2.7744	2.7610	
3	Withdrawals - DTH	0	138,000	473,000	538,000	434,000	170,000	0	0	0	0	0	0	1,753,000
4	Withdrawal Rate - \$/Dth	2.4161	2.4161	2.4161	2.4162	2.4161	2.4163	2.8942	2.8833	2.8796	2.8642	2.8480	2.8367	
5	Cost-\$	(428,548)	333,422	1,142,815	1,299,916	1,048,587	410,771	(371,452)	(781,211)	(784,056)	(760,779)	(757,411)	(756,514)	(404,460)
6	Injection Rate \$/Dth	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	0.0267	
7	Withdrawal Rate \$/Dth	0.0147	0.0147	0.0147	0.0147	0.0147	0.0147	0.0147	0.0147	0.0147	0.0147	0.0147	0.0147	
8	Cost - \$	3,071	2,029	6,953	7,909	6,380	2,499	3,151	7,262	7,289	7,209	7,289	7,316	68,357
<u>EQUITRANS - SS</u>														
9	Injections - DTH	(178,000)	0	0	0	0	0	(300,000)	(262,000)	(260,000)	(262,000)	(260,000)	(262,000)	(1,784,000)
10	Injection Rate - \$/Dth	3.7265	4.0969	4.5015	4.5807	4.4702	4.0977	3.1479	2.8721	2.8720	2.8177	2.7744	2.7610	
11	Withdrawals - DTH	0	360,000	360,000	360,000	360,000	426,000	0	0	0	0	0	0	1,866,000
12	Withdrawal Rate - \$/Dth	2.4161	2.4161	2.4161	2.4162	2.4161	2.4163	2.8942	2.8833	2.8796	2.8642	2.8480	2.8367	
13	Cost-\$	(663,317)	869,796	869,796	869,832	869,796	1,029,344	(944,370)	(752,490)	(746,720)	(738,237)	(721,344)	(723,382)	(781,296)
14	Inject/With. Rate \$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
15	Cost - \$	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>TCO - FSS</u>														
16	Injections - DTH	(1,102,000)	0	0	0	0	0	(2,839,000)	(4,296,000)	(4,296,000)	(4,296,000)	(3,757,000)	(3,022,000)	(23,608,000)
17	Injection Rate - \$/Dth	3.7265	4.0969	4.5015	4.5807	4.4702	4.0977	3.1479	2.8721	2.8720	2.8177	2.7744	2.7610	
18	Withdrawals - DTH	0	3,144,000	4,695,000	5,606,000	5,017,000	4,552,000	0	0	0	0	0	0	23,014,000
19	Withdrawal Rate - \$/Dth	2.4161	2.4161	2.4161	2.4162	2.4161	2.4163	2.8942	2.8833	2.8796	2.8642	2.8480	2.8367	
20	Cost-\$	(4,106,603)	7,596,218	11,343,590	13,545,217	12,121,574	10,998,998	(8,936,888)	(12,338,542)	(12,338,112)	(12,104,839)	(10,423,421)	(8,343,742)	(12,986,550)
21	Inject/With. Rate \$/DTH	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	
22	Cost - \$	16,530	47,160	70,425	84,090	75,255	68,280	42,585	64,440	64,440	64,440	56,355	45,330	699,330
23	Quantity - DTH	(1,395,000)	3,642,000	5,528,000	6,504,000	5,811,000	5,148,000	(3,257,000)	(4,830,000)	(4,829,000)	(4,828,000)	(4,290,000)	(3,558,000)	(354,000)
24	Total Purchase Cost	(5,198,468)	8,799,436	13,356,201	15,714,965	14,039,957	12,439,113	(10,252,710)	(13,872,243)	(13,868,888)	(13,603,855)	(11,902,176)	(9,823,638)	(14,172,306)
25	Total Inject/With. Cost	19,601	49,189	77,378	91,999	81,635	70,779	45,736	71,702	71,729	71,649	63,644	52,646	767,687



COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs  
Storage Transportation Charges

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>TCO - SST</u>														
1	Injections - DTH	(1,102,000)	0	0	0	0	0	(2,839,000)	(4,296,000)	(4,296,000)	(4,296,000)	(3,757,000)	(3,022,000)	(23,608,000)
2	Withdrawals - DTH	0	3,144,000	4,695,000	5,606,000	5,017,000	4,552,000	0	0	0	0	0	0	23,014,000
3	Trans. Chrg. \$/Dth	0.0167	0.0167	0.0167	0.0167	0.0167	0.0167	0.0167	0.0167	0.0167	0.0167	0.0167	0.0167	
4	Cost-\$	18,403	52,505	78,407	93,620	83,784	76,018	47,411	71,743	71,743	71,743	62,742	50,467	778,586
<u>DOMINION TRANSMISSION - GSS</u>														
5	Injections - DTH	(115,000)	0	0	0	0	0	(118,000)	(272,000)	(273,000)	(270,000)	(273,000)	(274,000)	(1,595,000)
6	Withdrawals - DTH	0	138,000	473,000	538,000	434,000	170,000	0	0	0	0	0	0	1,753,000
7	Trans. Chrg. \$/Dth	0.0167	0.0153	0.0153	0.0153	0.0153	0.0153	0.0167	0.0167	0.0167	0.0167	0.0167	0.0167	
8	Cost-\$	1,921	2,111	7,237	8,231	6,640	2,601	1,971	4,542	4,559	4,509	4,559	4,576	53,457
<u>EQUITRANS - SS</u>														
9	Injections - DTH	(178,000)	0	0	0	0	0	(300,000)	(262,000)	(260,000)	(262,000)	(260,000)	(262,000)	(1,784,000)
10	Withdrawals - DTH	0	360,000	360,000	360,000	360,000	426,000	0	0	0	0	0	0	1,866,000
11	Trans. Chrg. \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
12	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Storage - DTH	(1,395,000)	3,642,000	5,528,000	6,504,000	5,811,000	5,148,000	(3,257,000)	(4,830,000)	(4,829,000)	(4,828,000)	(4,290,000)	(3,558,000)	(354,000)
14	Total EUB - DTH	279,000	(180,000)	(663,000)	(872,000)	(797,000)	(426,000)	95,000	405,000	530,000	558,000	561,000	511,000	1,000
15	Total DTH	(1,116,000)	3,462,000	4,865,000	5,632,000	5,014,000	4,722,000	(3,162,000)	(4,425,000)	(4,299,000)	(4,270,000)	(3,729,000)	(3,047,000)	(353,000)
16	Total Purchase Cost	(5,198,468)	8,799,436	13,356,201	15,714,965	14,039,957	12,439,113	(10,252,710)	(13,872,243)	(13,868,888)	(13,603,855)	(11,902,176)	(9,823,638)	(14,172,306)
17	Total Choice Bank Cost	975,803	(629,550)	(2,318,844)	(3,049,822)	(2,787,510)	(1,489,936)	332,263	1,416,489	1,853,676	1,951,607	1,962,099	1,787,224	3,498
18	Total Inject/With. Cost	19,601	49,189	77,378	91,999	81,635	70,779	45,736	71,702	71,729	71,649	63,644	52,646	767,687
19	Total Transp. Charge	20,324	54,616	85,644	101,851	90,424	78,619	49,382	76,285	76,302	76,252	67,301	55,043	832,043
20	Total Storage Cost	(4,182,740)	8,273,691	11,200,379	12,858,993	11,424,506	11,098,575	(9,825,329)	(12,307,767)	(11,867,181)	(11,504,347)	(9,809,132)	(7,928,725)	(12,569,078)

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATEMENT OF EXPERIENCED NET OVER (UNDER) COLLECTION  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

<u>Line No.</u>	<u>Description</u>	<u>Total Demand</u> \$	<u>Total Commodity</u> \$	<u>Total Amount</u> \$
1	Remaining Balance - Over (Under) Collection from 2020 - 1307(f)			
2	(See Schedule 2a and 2b)	(337,091)	(448,012)	(785,103)
3	Unified Credit for Off-system Sales and Capacity Release for the period			
4	October, 2020 through September, 2021 (See Schedule 3 herein)	(465,381)	0	(465,381)
5	Over (Under) Collection for the period October, 2020 through			
6	September 2021 (See Schedule 4 herein)	(7,355,980)	(2,296,153)	(9,652,133)
7	Interest on Over (Under) Collection for the period October, 2020 through			
8	September, 2021 (See Schedule 4 herein)	<u>30,717</u>	<u>(90,233)</u>	<u>(59,516)</u>
9	TOTAL EXPERIENCED NET OVER (UNDER) COLLECTION	<u>(8,127,735)</u>	<u>(2,834,398)</u>	<u>(10,962,133)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
RECONCILIATION OF COMMODITY COST OF GAS  
FROM 2020 - 1307(f)  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

Line No.	Month	Sales Subject to Commodity		Amount Recovered	Net Commodity Over (Under) Collection
		E-Factor	Rate		
		Therm	\$/ Therm	\$	\$
1	True-up of Net Commodity Costs Included in 2020 1307(f):				4,802,468
2	Beginning Balance Adjustment				(154,452) 2_ /
3	October, 2020	4,157,767	(0.01632)	(67,855)	
4		5,655,839	(0.00680)	(38,460)	
5	November	20,426,805	(0.01632)	(333,365)	
6		(73,049)	(0.00680)	497	
7	December	44,212,386	(0.01632)	(721,546)	
8	January, 2021 1_ /	29,028,431	(0.01426)	(413,945)	
9		37,224,561	(0.01632)	(607,505)	
10	February	69,911,639	(0.01426)	(996,940)	
11		1,507	(0.01632)	(25)	
12	March	56,521,726	(0.01426)	(806,000)	
13	April	30,029,089	(0.01426)	(428,215)	
14	May	19,685,302	(0.01426)	(280,712)	
15	June	10,401,319	(0.01426)	(148,323)	
16	July	6,373,428	(0.01426)	(90,885)	
17	August	5,712,875	(0.01426)	(81,466)	
18	September	5,700,077	(0.01426)	(81,283)	
19	Amount Collected/(Passed Back) during 2020 1307(f) Period				<u>(5,096,028)</u>
20	Remaining Balance to be Collected in the 2021 1307(f)				<u><u>(448,012)</u></u>

1\_ / Rate in effect January 1, 2021.

2\_ / Represents a commodity interest adjustment for the period of February 2020 to September 2020 decreasing the interest rate from 4.75% to the prime rate as of January 31, 2021 of 3.25%. Please refer to Exh. 1-E, Schedule 2a, Sheet 2 for a detailed calculation for this adjustment.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE  
FEBRUARY, 2020 THROUGH SEPTEMBER, 2020

Line No.	Month	Total Commodity Purchase Gas Cost Recovery (1)	Total Cost of Fuel (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest (6=3x4x5)	Rate (7)	Over (Under) Collection Interest (8=3x4x7)	Interest Difference (9=8-6)
1	February, 2020	13,752,182	12,215,061	1,537,121	14 / 12	4.75%	85,182	3.25%	58,282	(26,900)
2	March	11,750,731	8,066,235	3,684,495	13 / 12	4.75%	189,598	3.25%	129,725	(59,873)
3	April	6,675,900	4,258,839	2,417,061	12 / 12	4.75%	114,810	3.25%	78,554	(36,256)
4	May	5,139,294	3,156,568	1,982,726	11 / 12	4.75%	86,331	3.25%	59,069	(27,262)
5	June	2,154,904	498,174	1,656,730	10 / 12	4.75%	65,579	3.25%	44,870	(20,709)
6	July	1,231,107	941,203	289,904	9 / 12	4.75%	10,328	3.25%	7,066	(3,262)
7	August	1,091,192	2,330,064	(1,238,872)	8 / 12	4.75%	(39,231)	3.25%	(26,842)	12,389
8	September	<u>1,230,364</u>	<u>2,078,473</u>	<u>(848,109)</u>	7 / 12	4.75%	<u>(23,500)</u>	3.25%	<u>(16,079)</u>	<u>7,421</u>
9	TOTAL	<u><u>43,025,675</u></u>	<u><u>33,544,618</u></u>	<u><u>9,481,056</u></u>			<u><u>489,097</u></u>		<u><u>334,645</u></u>	<u><u>(154,452)</u></u>

Exhibit 1-E  
Schedule 2b  
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.  
RECONCILIATION OF DEMAND COST OF GAS  
FROM 2020 - 1307(f)  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

DEMAND

Line No.	Month	Sales Subject to Demand E-Factor Therm	Rate \$/ Therm	Amount \$	Net Demand Over (Under) Collection \$
1	True-up of Net Demand Costs Included in 2020 1307(f):				(5,818,521)
2	Beginning Balance Adjustment				6,076 <u>2_</u>
3	October, 2020	5,526,848	0.01181	65,272	
4		7,540,022	0.01063	80,150	
5	November	27,013,520	0.01181	319,029	
6		(56,575)	0.01063	(601)	
7	December	58,707,519	0.01181	693,336	
8	January, 2021 <u>1_</u>	38,043,876	0.01224	465,657	
9		48,843,512	0.01181	576,842	
10	February	91,497,297	0.01224	1,119,927	
11		(370)	0.01181	(4)	
12	March	73,822,837	0.01224	903,592	
13	April	39,684,299	0.01224	485,736	
14	May	25,779,973	0.01224	315,547	
15	June	13,613,057	0.01224	166,624	
16	July	8,314,558	0.01224	101,770	
17	August	7,448,217	0.01224	91,166	
18	September	7,460,035	0.01224	91,311	
19	Amount Collected/(Passed Back) during 2020 1307(f) Period				<u>5,475,354</u>
20	Remaining Balance to be Collected in the 2021 1307(f)				<u><u>(337,091)</u></u>

1\_ Rate in effect January 1, 2021.

2\_ Represents a commodity interest adjustment for the period of February 2020 to September 2020 decreasing the interest rate from 4.75% to the prime rate as of January 31, 2021 of 3.25%. Please refer to Exh. 1-E, Schedule 2a, Sheet 2 for a detailed calculation for this adjustment.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE  
FEBRUARY, 2020 THROUGH SEPTEMBER, 2020

Line No.	Month	Total Purchased Gas Cost Recovery (1)	Total Cost of Fuel (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest (6=3x4x5)	Rate (7)	Over (Under) Collection Interest (8=3x4x7)	Interest Difference (9=8-6)
1	February, 2020	9,146,961	5,964,198	3,182,763	14 / 12	4.75%	176,378	3.25%	120,680	(55,698)
2	March	7,807,981	5,973,335	1,834,646	13 / 12	4.75%	94,408	3.25%	64,595	(29,813)
3	April	5,068,571	4,133,922	934,648	12 / 12	4.75%	44,396	3.25%	30,376	(14,020)
4	May	4,518,107	3,767,494	750,613	11 / 12	4.75%	32,683	3.25%	22,362	(10,321)
5	June	1,948,207	3,891,869	(1,943,662)	10 / 12	4.75%	(76,937)	3.25%	(52,641)	24,296
6	July	1,128,938	4,044,509	(2,915,572)	9 / 12	4.75%	(103,867)	3.25%	(71,067)	32,800
7	August	1,010,651	4,015,264	(3,004,613)	8 / 12	4.75%	(95,146)	3.25%	(65,100)	30,046
8	September	<u>1,117,804</u>	<u>4,407,659</u>	<u>(3,289,855)</u>	7 / 12	4.75%	<u>(91,156)</u>	3.25%	<u>(62,370)</u>	<u>28,786</u>
9	TOTAL	<u>31,747,220</u>	<u>36,198,251</u>	<u>(4,451,031)</u>			<u>(19,241)</u>		<u>(13,165)</u>	<u>6,076</u>

Exhibit 1-E  
Schedule 3

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM SALES CREDIT  
FROM 2020 - 1307(f)  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

DEMAND

Line No.	Month	Sales Subject to Off-System Sales		Amount	Net Demand Over (Under) Collection
		Credit Therm	Rate \$/Therm		
1	October, 2020	5,526,848	(0.00492)	(27,192)	
2		7,540,022	(0.00837)	(63,110)	
3	November	27,013,520	(0.00492)	(132,907)	
4		(56,575)	(0.00837)	474	
5	December	58,707,519	(0.00492)	(288,841)	
6	January, 2021 1_/	86,887,388	(0.00492)	(427,486)	
7	February	91,496,927	(0.00492)	(450,165)	
8	March	73,822,837	(0.00492)	(363,208)	
9	April	39,684,299	(0.00492)	(195,247)	
10	May	25,779,973	(0.00492)	(126,837)	
11	June	13,613,057	(0.00492)	(66,976)	
12	July	8,314,558	(0.00492)	(40,908)	
13	August	7,448,217	(0.00492)	(36,645)	
14	September	7,460,035	(0.00492)	(36,703)	
15	Amount Passed Back in the 2020 1307(f)				<u>(2,255,751)</u>
16	Current Estimate Unified Sharing Mechanism - \$1,790,370				1,790,370
17	Amount to be Collected in the 2021 1307(f)				<u><u>(465,381)</u></u>

1\_/ Rate in effect January 1, 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

Line No.	Month	Total Commodity Sales Revenue (1) \$	Rate Schedule NSS Gas Cost Recovery (2) \$	Total Commodity Purchase Gas Cost Recovery (3 = 1 + 2) \$	Total Commodity Cost of Fuel (4) \$	Total Commodity Over/(Under) Collection (5 = 3 - 4) \$	Number of Months (6)	Rate (7)	Commodity Over/(Under) Collection Interest (8 = 5 x 6 x 7)	Total Commodity Over/(Under) Collection (9 = 5 + 8)
Reference:		Sch. 4, Pg. 2	Sch. 4, Pg. 3							
<i>Actuals through August 2021</i>										
1	October, 2020	2,006,062	3,619	2,009,682	2,193,565	(183,884)	18 / 12	3.25%	(8,964)	(192,848)
2	November	4,528,154	16,600	4,544,754	4,781,696	(236,942)	17 / 12	3.25%	(10,909)	(247,851)
3	December	9,829,676	18,159	9,847,835	12,142,110	(2,294,275)	16 / 12	3.25%	(99,419)	(2,393,694)
4	January, 2021	13,408,748	23,280	13,432,028	14,018,552	(586,524)	15 / 12	3.25%	(23,828)	(610,352)
5	February	12,361,096	25,560	12,386,656	13,640,943	(1,254,287)	14 / 12	3.25%	(47,558)	(1,301,845)
6	March	9,994,999	21,519	10,016,518	7,427,883	2,588,634	13 / 12	3.25%	91,142	2,679,776
7	April	5,310,064	16,460	5,326,525	4,510,279	816,246	12 / 12	3.25%	26,528	842,774
8	May	3,480,288	6,927	3,487,215	2,765,649	721,566	11 / 12	3.25%	21,497	743,063
9	June	1,837,510	8,191	1,845,701	1,456,167	389,534	10 / 12	3.25%	10,550	400,084
10	July	1,127,832	6,377	1,134,209	1,570,339	(436,130)	9 / 12	3.25%	(10,631)	(446,761)
11	August	1,007,538	7,418	1,014,956	2,541,521	(1,526,565)	8 / 12	3.25%	(33,076)	(1,559,641)
12	September	<u>1,007,717</u>	<u>0</u>	<u>1,007,717</u>	<u>1,301,243</u>	<u>(293,526)</u>	7 / 12	3.25%	<u>(5,565)</u>	<u>(299,091)</u>
13	TOTAL	<u>65,899,684</u>	<u>154,111</u>	<u>66,053,795</u>	<u>68,349,947</u>	<u>(2,296,153)</u>			<u>(90,233)</u>	<u>(2,386,386)</u>



COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

Line No.	Month	Total Demand Sales Revenue (1) \$	Total Banking and Balancing Revenue (2) \$	Total Standby Demand Revenue (3) \$	NSS Capacity Release Revenue (4) \$	Demand Purchased Gas Cost Recovery (5 = 1+2+3+4) \$	Demand Cost of Fuel (6) \$	Total Demand Over/(Under) Collection (7 = 5 - 6) \$	Number of Months ##	Rate (9)	Demand Over/(Under) Collection Interest (10 = 7 x 8 x 9)	Total Demand Over/(Under) Collection (11 = 7 + 10)
	Reference:	Sch. 4, Pg. 4	Sch. 4, Pg. 6	Sch. 4, Pg. 5	Sch. 4, Pg. 6							
	<i>Actuals through August 2021</i>											
1	October, 2020	1,691,881	73	39,748	30	1,731,731	5,600,714	(3,868,982)	18 / 12	3.25%	(188,613)	(4,057,595)
2	November	3,310,535	178	39,733	73	3,350,519	5,794,055	(2,443,536)	17 / 12	3.25%	(112,504)	(2,556,040)
3	December	7,219,632	179	49,829	74	7,269,714	5,807,180	1,462,534	16 / 12	3.25%	63,376	1,525,910
4	January, 2021	13,935,056	232	49,814	1,062	13,986,165	5,830,412	8,155,753	15 / 12	3.25%	331,327	8,487,080
5	February	19,073,688	223	71,906	986	19,146,803	10,832,838	8,313,965	14 / 12	3.25%	315,238	8,629,203
6	March	15,387,106	204	71,906	115	15,459,331	10,609,637	4,849,694	13 / 12	3.25%	170,750	5,020,444
7	April	8,273,812	164	71,906	68	8,345,950	7,494,251	851,699	12 / 12	3.25%	27,680	879,379
8	May	5,371,251	64	71,871	26	5,443,212	7,663,751	(2,220,539)	11 / 12	3.25%	(66,154)	(2,286,693)
9	June	2,839,420	74	71,906	30	2,911,429	7,540,112	(4,628,683)	10 / 12	3.25%	(125,360)	(4,754,043)
10	July	1,735,557	48	71,906	19	1,807,530	7,527,133	(5,719,603)	9 / 12	3.25%	(139,415)	(5,859,018)
11	August	1,555,130	52	71,906	21	1,627,109	7,555,345	(5,928,236)	8 / 12	3.25%	(128,445)	(6,056,681)
12	September	<u>1,605,922</u>	<u>0</u>	<u>71,906</u>	<u>0</u>	<u>1,677,828</u>	<u>7,857,872</u>	<u>(6,180,044)</u>	7 / 12	3.25%	<u>(117,163)</u>	<u>(6,297,207)</u>
13	TOTAL	<u>81,998,990</u>	<u>1,492</u>	<u>754,333</u>	<u>2,504</u>	<u>82,757,319</u>	<u>90,113,299</u>	<u>(7,355,980)</u>			<u>30,717</u>	<u>(7,325,263)</u>

Exhibit 1-E  
Schedule 4  
Sheet 2a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF COMMODITY GAS COST RECOVERY  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	MONTH	SALES	COMMODITY	TOTAL
		SUBJECT TO	COST OF	COMMODITY
		COMMODITY	GAS	COST
		COST OF GAS		RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	October, 2020 Est. Old	5,648,287	0.19128	1,080,404
2	October, 2020 Est. New	4,157,767	0.22236	924,521
3	September, 2020 Est.	(6,421,225)	0.19128	(1,228,252)
4	September, 2020 Act.	6,428,777	0.19128	1,229,696
5	September Act. Prior Period Adjustments		-	(308)
6	Total	9,813,606		2,006,062
7	November, 2020 Est. New	20,480,577	0.22236	4,554,061
8	October, 2020 Est. Old	(5,648,287)	0.19128	(1,080,404)
9	October, 2020 Est. New	(4,157,767)	0.22236	(924,521)
10	October, 2020 Act. Old	5,575,238	0.19128	1,066,432
11	October, 2020 Act. New	4,103,995	0.22236	912,564
12	October Act. Prior Period Adjustments		-	22
13	Total	20,353,756		4,528,154
14	December, 2020 Est.	44,317,227	0.22236	9,854,379
15	November, 2020 Est.	(20,480,577)	0.22236	(4,554,061)
16	November, 2020 Act.	20,375,736	0.22236	4,530,749
17	November Act. Prior Period Adjustments		-	(1,391)
18	Total	44,212,386		9,829,676
19	January, 2021 Est. Old	37,398,184	0.22236	8,315,860
20	January, 2021 Est. New	29,028,431	0.17679	5,131,936
21	December, 2020 Est.	(44,317,227)	0.22236	(9,854,379)
22	December, 2020 Act.	44,143,604	0.22236	9,815,772
23	December Act. Prior Period Adjustments		-	(441)
24	Total	66,252,992		13,408,748
25	February, 2021 Est. New	69,910,470	0.17679	12,359,472
26	January, 2021 Est. Old	(37,398,184)	0.22236	(8,315,860)
27	January, 2021 Est. New	(29,028,431)	0.17679	(5,131,936)
28	January, 2021 Act. Old	37,399,691	0.22236	8,316,195
29	January, 2021 Act. New	29,029,600	0.17679	5,132,143
30	January Act. Prior Period Adjustments		-	1,082
31	Total	69,913,146		12,361,096
32	March, 2021 Est.	56,470,944	0.17679	9,983,498
33	February, 2021 Est.	(69,910,470)	0.17679	(12,359,472)
34	February, 2021 Act.	69,961,252	0.17679	12,368,450
35	February Act. Prior Period Adjustments		-	2,523
36	Total	56,521,726		9,994,999

Exhibit 1-E  
Schedule 4  
Sheet 2b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF COMMODITY GAS COST RECOVERY  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	MONTH	SALES	COMMODITY	TOTAL
		SUBJECT TO	COST OF	COMMODITY
		COST OF GAS	GAS	COST RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	April, 2021 Est.	30,033,859	0.17679	5,309,686
2	March, 2021 Est.	(56,470,944)	0.17679	(9,983,498)
3	March, 2021 Act.	56,466,174	0.17679	9,982,655
4	March Act. Prior Period Adjustments		-	1,222
5	Total	<u>30,029,089</u>		<u>5,310,064</u>
6	May, 2021 Est.	19,773,977	0.17679	3,495,841
7	April, 2021 Est.	(30,033,859)	0.17679	(5,309,686)
8	April, 2021 Act.	29,945,184	0.17679	5,294,009
9	April Act. Prior Period Adjustments		-	123
10	Total	<u>19,685,302</u>		<u>3,480,288</u>
11	June, 2021 Est.	10,375,004	0.17679	1,834,197
12	May, 2021 Est.	(19,773,977)	0.17679	(3,495,841)
13	May, 2021 Act.	19,800,290	0.17679	3,500,493
14	May Act. Prior Period Adjustments		-	(1,339)
15	Total	<u>10,401,317</u>		<u>1,837,510</u>
16	July, 2021 Est.	6,381,482	0.17679	1,128,182
17	June, 2021 Est.	(10,375,004)	0.17679	(1,834,197)
18	June, 2021 Act.	10,366,950	0.17679	1,832,773
19	June Act. Prior Period Adjustments		-	1,074
20	Total	<u>6,373,428</u>		<u>1,127,832</u>
21	August, 2021 Est.	5,727,991	0.17679	1,012,652
22	July, 2021 Est.	(6,381,482)	0.17679	(1,128,182)
23	July, 2021 Act.	6,366,366	0.17679	1,125,510
24	July Act. Prior Period Adjustments		-	(2,441)
25	Total	<u>5,712,875</u>		<u>1,007,538</u>
26	September, 2021 Est.	5,700,077	0.17679	1,007,717
27	August, 2021 Est.	0	-	0
28	August, 2021 Act.	0	-	0
29	August Act. Prior Period Adjustments		-	0
30	Total	<u>5,700,077</u>		<u>1,007,717</u>
31	TOTAL	<u><u>344,969,700</u></u>		<u><u>65,899,684</u></u>

Exhibit 1-E  
Schedule 4  
Sheet 3 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF NSS COMMODITY COST RECOVERY  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	MONTH	RATE SCHEDULE NSS		NSS GAS COST RECOVERY
		VOLUMES	RATE	(3=1*2)
		(1)	(2)	
		THERM	\$/THERM	\$
1	October, 2020 Est.	33,000	0.11364	3,750
2	September, 2020 Act.	23,090	0.14357	3,315
3	September, 2020 Est.	<u>(24,000)</u>	0.14357	<u>(3,446)</u>
4		32,090		3,619
5	November, 2020 Est.	69,000	0.22466	15,502
6	October, 2020 Act.	42,670	0.11364	4,849
7	October, 2020 Est.	<u>(33,000)</u>	0.11364	<u>(3,750)</u>
8		78,670		16,600
9	December, 2020 Est.	85,000	0.22852	19,424
10	November, 2020 Act.	63,370	0.22466	14,237
11	November, 2020 Est.	<u>(69,000)</u>	0.22466	<u>(15,502)</u>
12		79,370		18,159
13	January, 2021 Est.	101,000	0.22626	22,852
14	December, 2020 Act.	86,870	0.22852	19,852
15	December, 2020 Est.	<u>(85,000)</u>	0.22852	<u>(19,424)</u>
16		102,870		23,280
17	February, 2021 Est.	101,000	0.25822	26,080
18	January, 2021 Act.	98,700	0.22626	22,332
19	January, 2021 Est.	<u>(101,000)</u>	0.22626	<u>(22,852)</u>
20		98,700		25,560
21	March, 2021 Est.	87,000	0.23716	20,633
22	February, 2021 Act.	104,430	0.25822	26,966
23	February, 2021 Est.	<u>(101,000)</u>	0.25822	<u>(26,080)</u>
24		90,430		21,519
25	April, 2021 Est.	76,000	0.22710	17,260
26	March, 2021 Act.	83,630	0.23716	19,834
27	March, 2021 Est.	<u>(87,000)</u>	0.23716	<u>(20,633)</u>
28		72,630		16,460
29	May, 2021 Est.	37,000	0.24178	8,946
30	April, 2021 Act.	67,110	0.22710	15,241
31	April, 2021 Est.	<u>(76,000)</u>	0.22710	<u>(17,260)</u>
32		28,110		6,927
33	June, 2021 Est.	24,000	0.25356	6,085
34	May, 2021 Act.	45,710	0.24178	11,052
35	May, 2021 Est.	<u>(37,000)</u>	0.24178	<u>(8,946)</u>
36		32,710		8,191
37	July, 2021 Est.	22,000	0.29838	6,564
38	June, 2021 Act.	23,260	0.25356	5,898
39	June, 2021 Est.	<u>(24,000)</u>	0.25356	<u>(6,085)</u>
40		21,260		6,377
41	August, 2021 Est.	23,000	0.32214	7,409
42	July, 2021 Act.	22,030	0.29838	6,573
43	July, 2021 Est.	<u>(22,000)</u>	0.29838	<u>(6,564)</u>
44		23,030		7,418
45	September, 2021 Est.	0	-	0
46	August, 2021 Act.	0	-	0
47	August, 2021 Est.	<u>0</u>	-	<u>0</u>
48		0		0
49	TOTAL	<u>659,870</u>		<u>154,111</u>

Exhibit 1-E  
Schedule 4  
Sheet 4a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF DEMAND GAS COST RECOVERY  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND	COST OF	DEMAND
		COST OF GAS	GAS	COST RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	October, 2020 Est. Old	5,648,287	0.13888	784,434
2	October, 2020 Est. New	4,157,777	0.12711	528,495
3	October Choice - Est. Old	1,744,529	0.11893	207,477
4	October Choice - Est. New	1,252,944	0.10879	136,308
5	October Est. Priority One Transportation Old	157,771	0.13888	21,911
6	October Est. Priority One Transportation New	116,137	0.12711	14,762
7	September, 2020 Est.	(6,421,225)	0.13888	(891,780)
8	September 2020 Act.	6,428,777	0.13888	892,829
9	September Choice - Est.	(1,357,640)	0.11893	(161,464)
10	September Choice - Act.	1,359,575	0.11893	161,694
11	September Est. Priority One Transportation	(218,332)	0.13888	(30,322)
12	September Act. Priority One Transportation	198,280	0.13888	27,537
13	Total	13,066,880		1,691,881
14	November, 2020 Est. New	20,480,577	0.12711	2,603,286
15	November Choice - Est. New	6,291,157	0.10879	684,415
16	November Est. Priority One Transportation New	283,453	0.12711	36,030
17	October Est. Old	(5,648,287)	0.13888	(784,434)
18	October Est. New	(4,157,777)	0.12711	(528,495)
19	October Act. Old	5,575,238	0.13888	774,289
20	October Act. New	4,103,995	0.12711	521,659
21	October Choice - Est. Old	(1,744,529)	0.11893	(207,477)
22	October Choice - Est. New	(1,252,944)	0.10879	(136,308)
23	October Choice - Act. Old	1,745,761	0.11893	207,623
24	October Choice - Act. New	1,253,829	0.10879	136,404
25	October Est. Priority One Transportation Old	(157,771)	0.13888	(21,911)
26	October Est. Priority One Transportation New	(116,137)	0.12711	(14,762)
27	October Act. Priority One Transportation Old	173,013	0.13888	24,028
28	October Act. Priority One Transportation New	127,357	0.12711	16,188
29	Total	26,956,935		3,310,535
30	December, 2020 Est.	44,317,227	0.12711	5,633,163
31	December Choice - Est.	13,252,015	0.10879	1,441,687
32	December Est. Priority One Transportation	1,008,719	0.12711	128,218
33	November Est.	(20,480,577)	0.12711	(2,603,286)
34	November Act.	20,375,736	0.12711	2,589,960
35	November Choice - Est.	(6,291,157)	0.10879	(684,415)
36	November Choice - Act.	6,285,889	0.10879	683,842
37	November Est. Priority One Transportation	(283,453)	0.12711	(36,030)
38	November Act. Priority One Transportation	523,120	0.12711	66,494
39	Total	58,707,519		7,219,632
40	January, 2021 Est. Old	37,398,184	0.12711	4,753,683
41	January, 2021 Est. New	29,028,431	0.21527	6,248,950
42	January Choice - Est. Old	11,084,378	0.10879	1,205,869
43	January Choice - Est. New	8,499,329	0.18464	1,569,316
44	January Est. Priority One Transportation Old	664,928	0.12711	84,519
45	January Est. Priority One Transportation New	516,117	0.21527	111,105
46	December 2020 Est.	(44,317,227)	0.12711	(5,633,163)
47	December 2020 Act.	44,143,604	0.12711	5,611,094
48	December Choice - Est.	(13,252,015)	0.10879	(1,441,687)
49	December Choice - Act.	13,238,238	0.10879	1,440,188
50	December Est. Priority One Transportation	(1,008,719)	0.12711	(128,218)
51	December Act. Priority One Transportation	892,140	0.12711	113,400
52	Total	86,887,388		13,935,056

Exhibit 1-E  
Schedule 4  
Sheet 4b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF DEMAND GAS COST RECOVERY  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	February, 2021 Est. New	69,910,470	0.21527	15,049,627
2	February Choice - Est. New	20,338,580	0.18464	3,755,315
3	February Est. Priority One Transportation New	1,248,516	0.21527	268,768
4	January Est. Old	(37,398,184)	0.12711	(4,753,683)
5	January Est. New	(29,028,431)	0.21527	(6,248,950)
6	January Act. Old	37,399,691	0.12711	4,753,875
7	January Act. New	29,029,600	0.21527	6,249,202
8	January Choice - Est. Old	(11,084,378)	0.10879	(1,205,869)
9	January Choice - Est. New	(8,499,329)	0.18464	(1,569,316)
10	January Choice - Act. Old	11,082,397	0.10879	1,205,654
11	January Choice - Act. New	8,497,810	0.18464	1,569,036
12	January Est. Priority One Transportation Old	(664,928)	0.12711	(84,519)
13	January Est. Priority One Transportation New	(516,117)	0.21527	(111,105)
14	January Act. Priority One Transportation Old	665,032	0.12711	84,532
15	January Act. Priority One Transportation New	516,198	0.21527	111,122
16	Total	91,496,927		19,073,688
17	March, 2021 Est.	56,470,944	0.21527	12,156,500
18	March Choice - Est.	16,466,343	0.18464	3,040,346
19	March Est. Priority One Transportation	858,605	0.21527	184,832
20	February Est.	(69,910,470)	0.21527	(15,049,627)
21	February Act.	69,961,252	0.21527	15,060,559
22	February Choice - Est.	(20,338,580)	0.18464	(3,755,315)
23	February Choice - Act.	20,350,739	0.18464	3,757,560
24	February Est. Priority One Transportation	(1,248,516)	0.21527	(268,768)
25	February Act. Priority One Transportation	1,212,520	0.21527	261,019
26	Total	73,822,837		15,387,106
27	April, 2021 Est.	30,033,859	0.21527	6,465,389
28	April Choice - Est.	8,778,504	0.18464	1,620,863
29	April Est. Priority One Transportation	788,363	0.21527	169,711
30	March Est.	(56,470,944)	0.21527	(12,156,500)
31	March Act.	56,466,174	0.21527	12,155,473
32	March Choice - Est.	(16,466,343)	0.18464	(3,040,346)
33	March Choice - Act.	16,470,951	0.18464	3,041,196
34	March Est. Priority One Transportation	(858,605)	0.21527	(184,832)
35	March Act. Priority One Transportation	942,340	0.21527	202,858
36	Total	39,684,299		8,273,812
37	May, 2021 Est.	19,773,977	0.21527	4,256,744
38	May Choice - Est.	5,833,815	0.18464	1,077,156
39	May Est. Priority One Transportation	469,503	0.21527	101,070
40	April, 2021 Est.	(30,033,859)	0.21527	(6,465,389)
41	April, 2021 Act.	29,945,184	0.21527	6,446,300
42	April Choice - Est.	(8,778,504)	0.18464	(1,620,863)
43	April Choice - Act.	8,769,170	0.18464	1,619,140
44	April Est. Priority One Transportation	(788,363)	0.21527	(169,711)
45	April Act. Priority One Transportation	589,050	0.21527	126,805
46	Total	25,779,973		5,371,251

Exhibit 1-E  
Schedule 4  
Sheet 4c of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF DEMAND GAS COST RECOVERY  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	June, 2021 Est.	10,375,004	0.21527	2,233,427
2	June Choice - Est.	2,972,702	0.18464	548,880
3	June Est. Priority One Transportation	288,081	0.21527	62,015
4	May Est.	(19,773,977)	0.21527	(4,256,744)
5	May Act.	19,800,290	0.21527	4,262,408
6	May Choice - Est.	(5,833,815)	0.18464	(1,077,156)
7	May Choice - Act.	5,834,103	0.18464	1,077,209
8	May Est. Priority One Transportation	(469,503)	0.21527	(101,070)
9	May Act. Priority One Transportation	420,170	0.21527	90,450
10	Total	13,613,055		2,839,420
11	July, 2021 Est.	6,381,482	0.21527	1,373,742
12	July Choice - Est.	1,772,584	0.18464	327,290
13	July Est. Priority One Transportation	203,612	0.21527	43,832
14	June 2021 Est.	(10,375,004)	0.21527	(2,233,427)
15	June 2021 Act.	10,366,950	0.21527	2,231,693
16	June Choice - Est.	(2,972,702)	0.18464	(548,880)
17	June Choice - Act.	2,973,487	0.18464	549,025
18	June Est. Priority One Transportation	(288,081)	0.21527	(62,015)
19	June Act. Priority One Transportation	252,230	0.21527	54,298
20	Total	8,314,558		1,735,557
21	August, 2021 Est.	5,727,991	0.21527	1,233,065
22	August Choice - Est.	1,575,496	0.18464	290,900
23	August Est. Priority One Transportation	181,605	0.21527	39,094
24	July, 2021 Est.	(6,381,482)	0.21527	(1,373,742)
25	July 2021 Act.	6,366,366	0.21527	1,370,488
26	July Choice - Est.	(1,772,584)	0.18464	(327,290)
27	July Choice - Act.	1,772,277	0.18464	327,233
28	July Est. Priority One Transportation	(203,612)	0.21527	(43,832)
29	July Act. Priority One Transportation	182,160	0.21527	39,214
30	Total	7,448,217		1,555,130
31	September, 2021 Est.	7,460,035	0.21527	1,605,922
32	September Choice - Est.	0	-	0
33	September Est. Priority One Transportation	0	-	0
34	August Est.	0	-	0
35	August Act.	0	-	0
36	August Choice - Est.	0	-	0
37	August Choice - Act.	0	-	0
38	August Est. Priority One Transportation	0	-	0
39	August Act. Priority One Transportation	0	-	0
40	Total	7,460,035		1,605,922
41	TOTAL	453,238,623		81,998,990

Exhibit 1-E  
Schedule 4  
Sheet 5 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF STANDBY DEMAND COST RECOVERY  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	MONTH	STANDBY VOLUMES	STANDBY DEMAND RATE	STANDBY GAS DEMAND RECOVERIES
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	October, 2020 Est.	0		0
2	September, 2020 Act.	53,030	0.74953	39,748
3	September, 2020 Est.	0	-	0
4		<u>53,030</u>		<u>39,748</u>
5	November, 2020 Est.	0	-	0
6	October, 2020 Act.	53,010	0.74953	39,733
7	October, 2020 Est.	0	-	0
8		<u>53,010</u>		<u>39,733</u>
9	December, 2020 Est.	0	-	0
10	November, 2020 Act.	66,400	0.75043	49,829
11	November, 2020 Est.	0	-	0
12		<u>66,400</u>		<u>49,829</u>
13	January, 2021 Est.	0	-	0
14	December, 2020 Act.	66,380	0.75043	49,814
15	December, 2020 Est.	0	-	0
16		<u>66,380</u>		<u>49,814</u>
17	February, 2021 Est.	0	-	0
18	January, 2021 Act.	62,810	1.14481	71,906
19	January, 2021 Est.	0	-	0
20		<u>62,810</u>		<u>71,906</u>
21	March, 2021 Est.	0	-	0
22	February, 2021 Act.	62,810	1.14481	71,906
23	February, 2021 Est.	0	-	0
24		<u>62,810</u>		<u>71,906</u>
25	April, 2021	0	-	0
26	March, 2021 Act.	62,810	1.14481	71,906
27	March, 2021 Est.	0	-	0
28		<u>62,810</u>		<u>71,906</u>
29	May, 2021	0	-	0
30	April, 2021 Act.	62,780	1.14481	71,871
31	April, 2021 Est.	0	-	0
32		<u>62,780</u>		<u>71,871</u>
33	June, 2021	0	-	0
34	May, 2021 Act.	62,810	1.14481	71,906
35	May, 2021 Est.	0	-	0
36		<u>62,810</u>		<u>71,906</u>
37	July, 2021	0	-	0
38	June, 2021 Act.	62,810	1.14481	71,906
39	June, 2021 Est.	0	-	0
40		<u>62,810</u>		<u>71,906</u>
41	August, 2021	0	-	0
42	July, 2021 Act.	62,810	1.14481	71,906
43	July, 2021 Est.	0	-	0
44		<u>62,810</u>		<u>71,906</u>
45	September, 2021	0	-	0
46	August, 2021 Act.	62,810	1.14481	71,906
47	August, 2021 Est.	0	-	0
48		<u>62,810</u>		<u>71,906</u>
49	TOTAL	<u>741,270</u>		<u>754,333</u>



COLUMBIA GAS OF OF PENNSYLVANIA, INC.  
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1 x 2)	(4)	(5)	(6=4 x 5)
		THERM	\$/THERM	\$	THERM	\$/THERM	\$
1	October, 2020 Est.	33,000	0.00226	75	33,000	0.00093	31
2	September, 2020 Act.	23,090	0.00226	52	23,090	0.00093	21
3	September, 2020 Est.	<u>(24,000)</u>	0.00226	<u>(54)</u>	<u>(24,000)</u>	0.00093	<u>(22)</u>
4		32,090		73	32,090		30
5	November, 2020 Est.	69,000	0.00226	156	69,000	0.00093	64
6	October, 2020 Act.	42,670	0.00226	96	42,670	0.00093	40
7	October, 2020 Est.	<u>(33,000)</u>	0.00226	<u>(75)</u>	<u>(33,000)</u>	0.00093	<u>(31)</u>
8		78,670		178	78,670		73
9	December, 2020 Est.	85,000	0.00226	192	85,000	0.00093	79
10	November, 2020 Act.	63,370	0.00226	143	63,370	0.00093	59
11	November, 2020 Est.	<u>(69,000)</u>	0.00226	<u>(156)</u>	<u>(69,000)</u>	0.00093	<u>(64)</u>
12		79,370		179	79,370		74
13	January, 2021 Est.	101,000	0.00226	228	101,000	0.01050	1,061
14	December, 2020 Act.	86,870	0.00226	196	86,870	0.00093	81
15	December, 2020 Est.	<u>(85,000)</u>	0.00226	<u>(192)</u>	<u>(85,000)</u>	0.00093	<u>(79)</u>
16		102,870		232	102,870		1,062
17	February, 2021 Est.	101,000	0.00226	228	101,000	0.01000	1,010
18	January, 2021 Act.	98,700	0.00226	223	98,700	0.01050	1,036
19	January, 2021 Est.	<u>(101,000)</u>	0.00226	<u>(228)</u>	<u>(101,000)</u>	0.01050	<u>(1,061)</u>
20		98,700		223	98,700		986
21	March, 2021 Est.	87,000	0.00226	197	87,000	0.00093	81
22	February, 2021 Act.	104,430	0.00226	236	104,430	0.01000	1,044
23	February, 2021 Est.	<u>(101,000)</u>	0.00226	<u>(228)</u>	<u>(101,000)</u>	0.01000	<u>(1,010)</u>
24		90,430		204	90,430		115
25	April, 2021 Est.	76,000	0.00226	172	76,000	0.00093	71
26	March, 2021 Act.	83,630	0.00226	189	83,630	0.00093	78
27	March, 2021 Est.	<u>(87,000)</u>	0.00226	<u>(197)</u>	<u>(87,000)</u>	0.00093	<u>(81)</u>
28		72,630		164	72,630		68
29	May, 2021 Est.	37,000	0.00226	84	37,000	0.00093	34
30	April, 2021 Act.	67,110	0.00226	152	67,110	0.00093	62
31	April, 2021 Est.	<u>(76,000)</u>	0.00226	<u>(172)</u>	<u>(76,000)</u>	0.00093	<u>(71)</u>
32		28,110		64	28,110		26
33	June, 2021 Est.	24,000	0.00226	54	24,000	0.00093	22
34	May, 2021 Act.	45,710	0.00226	103	45,710	0.00093	43
35	May, 2021 Est.	<u>(37,000)</u>	0.00226	<u>(84)</u>	<u>(37,000)</u>	0.00093	<u>(34)</u>
36		32,710		74	32,710		30
37	July, 2021 Est.	22,000	0.00226	50	22,000	0.00093	20
38	June, 2021 Act.	23,260	0.00226	53	23,260	0.00093	22
39	June, 2021 Est.	<u>(24,000)</u>	0.00226	<u>(54)</u>	<u>(24,000)</u>	0.00093	<u>(22)</u>
40		21,260		48	21,260		19
41	August, 2021 Est.	23,000	0.00226	52	23,000	0.00093	21
42	July, 2021 Act.	22,030	0.00226	50	22,030	0.00093	20
43	July, 2021 Est.	<u>(22,000)</u>	0.00226	<u>(50)</u>	<u>(22,000)</u>	0.00093	<u>(20)</u>
44		23,030		52	23,030		21
45	September, 2021 Est.	0	-	0	0	-	0
46	August, 2021 Act.	0	-	0	0	-	0
47	August, 2021 Est.	<u>0</u>	-	<u>0</u>	<u>0</u>	-	<u>0</u>
48		0		0	0		0
49	TOTAL	<u>659,870</u>		<u>1,492</u>	<u>659,870</u>		<u>2,504</u>

# ATTACHMENT A

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 PENALTY CREDITS/SUPPLIER REFUNDS RECEIVED DECEMBER 2020 - AUGUST 2021  
 PASSBACK OF NON-RESIDENTIAL PORTION  
 CALCULATED RATE EFFECTIVE OCTOBER 2021 - SEPTEMBER 2022

Line No.	Refund Type	Date Received	Amount	Non-Residential Allocation 1_ /
1	Columbia Gas Transmission, LLC: Penalty Credit Docket No. RP 21-000	December 2020	12,534	(3,693) 2_ /
2	Texas Eastern Transmission: Penalty Credit Docket No. RP21-78-000	December 2020	860	(253) 2_ /
3	Texas Eastern Transmission: Penalty Credit Docket No. RP 21-648	April 2021	1,846	(534) 2_ /
4	Dominion Transmission: Penalty Credit Docket No. RP21-953-000	July 2021	<u>2,639</u>	<u>(749) 2_ /</u>
5	Total Refunds to Pass Back		17,878	(5,228)
6	SGSS, SGDS (Priority One Only), SCD, LGSS and MLSS Therms			126,015,469
7	Rate per Therm			<u>(0.00004) \$/Therms</u>

1\_ / Allocation is based on the PGDC Sales forecast during the periods that refunds were received. See Attachment A Sheet 2 of 3 for Non-Residential Allocation Details.

2\_ / Includes applicable interest as shown on Attachment A Sheet 3 of 3.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
PENALTY CREDIT/SUPPLIER REFUND PASSBACK  
NON-RESIDENTIAL ALLOCATION CALCULATION

<u>Line No.</u>	<u>Period &amp; Type</u>	<u>PGDC Sales</u>	<u>Allocation</u>
		Therm	
	<b>October 2020 - September 2021</b>		
1	Residential	345,576,146	72.7%
2	Commercial & Industrial	129,647,603	27.3%
3	Total October 2020 - September 2021	475,223,749	100.0%

Attachment A  
Sheet 3 of 3

COLUMBIA GAS OF PENNSYLVANIA, INC.  
PENALTY CREDITS/SUPPLIER REFUNDS RECEIVED DECEMBER 2020 - AUGUST 2021  
PASSBACK OF NON-RESIDENTIAL PORTION INTEREST CALCULATION

Line No.	Month	Refund (1) \$	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	December, 2020	(3,654)	16 / 12	6.00%	(292)	(3,946)
2	January, 2021	0	15 / 12	6.00%	0	0
3	February	0	14 / 12	6.00%	0	0
4	March	0	13 / 12	6.00%	0	0
5	April	(504)	12 / 12	6.00%	(30)	(534)
6	May	0	11 / 12	6.00%	0	0
7	June	0	10 / 12	6.00%	0	0
8	July	0	9 / 12	6.00%	0	0
9	August	<u>(720)</u>	8 / 12	6.00%	<u>(29)</u>	<u>(749)</u>
10	TOTAL	<u><u>(4,877)</u></u>			<u><u>(351)</u></u>	<u><u>(5,228)</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)  
APPLICATION PERIOD: OCTOBER, 2021 THROUGH SEPTEMBER, 2022

Line No.	Description	Amount (1)	Change in Rate (2=3-1)	Effective 1-1-22 (3)
1	<u>Purchased Gas Commodity Cost</u>	\$		
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	119,851,657		
3	Projected tariff sales for the twelve billing periods of			
4	October, 2021 through September, 2022	383,059,309	Therms	
5	PGCC (Line 2/Line 4)	0.31288	0.01527	0.32815
6	<u>Commodity (Over)/Under Collection</u>			
7	Commodity E-Factor			
8	(Exhibit No. 1-E)	2,834,398	2,057,737	4,892,134
9	Projected sales for the twelve billing periods of			
10	October, 2021 through September, 2022	383,059,309	Therms	383,059,309
11	Commodity E-Factor (Line 8/ Line 10)	0.00740	0.00537	0.01277
12	<u>Purchased Gas Demand Cost</u>			
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	113,300,251		
14	Less: Purchased Gas Demand recovered under Rate SS			
15	(Exhibit 1-A, Schedule 2, Sheet 2)	1,036,584		
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,			
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0		
18	Subtotal (Line 13 - Line 15 - Line 17)	112,263,667		
19	Projected sales for the twelve billing periods of			
20	October, 2021 through September, 2022	470,657,143	Therms	
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0.23853	(0.04325)	0.19528
22	Off System Sales and Capacity Release Credit	(0.00328)	0.00000	(0.00328)
23	PGDC Rate	0.23525	(0.04325)	0.19200
24	<u>Demand (Over)/Under Collection</u>			
25	Demand E- Factor			
26	(Exhibit No. 1-E)	8,127,735	(356,276)	7,771,459
27	Projected sales for the twelve billing periods of			
28	October, 2021 through September, 2022	470,657,143	Therms	470,657,143
29	Demand E-Factor (Line 26 / Line 28)	0.01727	(0.00076)	0.01651
30	<u>Total Purchased Gas Cost</u>			
31	PGCC Rate (Line 5)	0.31288	0.01527	0.32815
32	PGDC Rate (Line 23)	0.23525	(0.04325)	0.19200
33	PGC Rate	0.54813	(0.02798)	0.52015
34	Currently effective PGC	0.38714		0.54813
35	Increase (Decrease) in PGC	0.16099		(0.02798)
36	<u>Net (Over) Under Collection</u>			
37	Commodity E-Factor (Line 11)	0.00740	0.00537	0.01277
38	Demand E-Factor (Line 29)	0.01727	(0.00076)	0.01651
39	E-Factor	0.02467	0.00461	0.02928
40	Currently effective E-Factor	(0.00202)		0.02467
41	Increase (Decrease) in E-Factor	0.02669		0.00461
42	PGC Rate	0.54813	(0.02798)	0.52015
43	E-Factor	0.02467	0.00461	0.02928
44	Total Rate	0.57280	(0.02337)	0.54943
45	Currently effective Rate	0.38512		0.57280
46	Increase (Decrease) in Rate	0.18768		(0.02337)

1\_/ Includes 87,597,834 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.  
QUARTERLY PURCHASED GAS ADJUSTMENT  
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2022

	Projected Over/(Under) Collection	Actual Over/(Under) Collection	Difference	Projected Sales	Change In Rate
	(1)	(2)	(3)	(4)	(5=3/4)
	\$	\$	\$	(Therms)	(\$/Therm)
<u>C-FACTOR</u>					
<u>Commodity Cost of Gas</u>					
1	October , 2021	(3,651,476)	(4,712,511)		
2	November, 2021	(3,822,255)	(10,331,191)		
3	<i>Change in PGCC -- January 1</i>	(7,473,731)	(15,043,701)	383,059,309	0.01976
4	December, 2021	0	0		
5	January, 2022	0	0		
6	February, 2022	0	0		
7	<i>Change in PGCC -- April 1</i>	0	0	383,059,309	0.00000
8	March, 2022	0	0		
9	April, 2022	0	0		
10	May, 2022	0	0		
11	<i>Change in PGCC -- July 1</i>	0	0	383,059,309	0.00000
<u>Demand Cost of Gas</u>					
12	October , 2021	(7,930,855)	(8,418,203)		
13	November, 2021	(3,471,731)	(4,341,126)		
14	<i>Change in PGDC -- January 1</i>	(11,402,586)	(12,759,329)	470,657,143	0.00288
15	December, 2021	0	0		
16	January, 2022	0	0		
17	February, 2022	0	0		
18	<i>Change in PGDC -- April 1</i>	0	0	470,657,143	0.00000
19	March, 2022	0	0		
20	April, 2022	0	0		
21	May, 2022	0	0		
22	<i>Change in PGDC -- July 1</i>	0	0	470,657,143	0.00000
<u>E-FACTOR</u>					
23	Commodity E Factor	(2,834,398)	(4,892,134)	383,059,309	0.00537
24	Demand E Factor	(8,127,735)	(7,771,459)	470,657,143	(0.00076)
25	<i>Change in PGCC (line 3 + line 7 + line 11 + line 23)</i>				0.02513
26	<i>Change in PGDC (line 14 + line 18 + line 22 + line 24)</i>				0.00212

COLUMBIA GAS OF PENNSYLVANIA, INC.  
QUARTERLY PURCHASED GAS ADJUSTMENT - COMMODITY  
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2022

	Original Projected Exhibit 1-B Schedule 1	Updated for 1/1/22 Exhibit 1-B Schedule 1	Difference Included in 1/1/22 GCR	Updated for 4/1/22 Exhibit 1-B Schedule 1	Difference Included in 4/1/22 GCR	Updated for 7/1/22 Exhibit 1-B Schedule 1	Difference Included in 7/1/22 GCR
	(1)	(2)	(3=2-1)	(4)	(5=4-2)	(6)	(7=6-4)
	\$	\$	\$	\$	\$	\$	\$
<u>C-FACTOR</u>							
<u>Commodity Cost of Gas</u>							
1 December, 2021	21,175,812	21,175,812	0				
2 January, 2022	24,759,701	23,256,387	(1,503,314)				
3 February	23,073,892	21,475,876	(1,598,016)				
4 March	15,540,531	16,106,543	566,013				
5 April	8,401,072	8,338,187	(62,885)				
6 May	3,296,282	3,583,429	287,147				
7 June	1,321,183	1,567,274	246,091				
8 July	1,180,996	1,415,104	234,108				
9 August	1,124,597	1,359,310	234,713				
10 September	<u>1,646,319</u>	<u>1,916,647</u>	<u>270,328</u>				
11 Total	101,520,384	100,194,568	(1,325,816)				
12 Projected Sales			294,987,967				
13 Change in PGCC Rate per Therm			(0.00449)				



COLUMBIA GAS OF PENNSYLVANIA, INC.  
QUARTERLY PURCHASED GAS ADJUSTMENT - DEMAND  
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2022

	Original Projected Exhibit 1-B Schedule 1	Updated for 1/1/22 Exhibit 1-B Schedule 1	Difference Included in 1/1/22 GCR	Updated for 4/1/22 Exhibit 1-B Schedule 1	Difference Included in 4/1/22 GCR	Updated for 7/1/22 Exhibit 1-B Schedule 1	Difference Included in 7/1/22 GCR
	(1)	(2)	(3=2-1)	(4)	(5=4-2)	(6)	(7=6-4)
	\$	\$	\$	\$	\$	\$	\$
<u>D-FACTOR</u>							
<u>Demand Cost of Gas</u>							
1	December, 2021	11,020,508	11,020,508	0			
2	January, 2022	11,020,508	8,234,884	(2,785,624)			
3	February	11,020,508	8,234,884	(2,785,624)			
4	March	11,020,508	8,612,617	(2,407,891)			
5	April	7,986,754	6,511,697	(1,475,057)			
6	May	7,890,754	6,415,697	(1,475,057)			
7	June	7,890,754	6,415,697	(1,475,057)			
8	July	7,890,754	6,415,697	(1,475,057)			
9	August	7,890,754	6,415,697	(1,475,057)			
10	September	7,890,754	6,415,697	(1,475,057)			
11	Total	91,522,556	74,693,075	(16,829,481)			
12	Projected Sales			362,266,804			
13	Change in PGDC Rate per Therm			(0.04646)			

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACTUAL OVER/(UNDER)COLLECTION FOR THE PERIOD  
OCTOBER, 2021 THROUGH SEPTEMBER, 2022

Line No.		Commodity			Demand		
		Actual Recoveries (1) \$	Actual Gas Costs (2) \$	Over/ (Under)Collection (3=1-2) \$	Actual Recoveries (4) \$	Actual Gas Costs (5) \$	Over/ (Under)Collection (6=4-5) \$
	Actuals through November 2021						
1	October, 2021	1,852,536	6,565,047	(4,712,511)	2,168,298	10,586,501	(8,418,203)
2	November	7,092,548	17,423,739	(10,331,191)	6,411,915	10,753,040	(4,341,126)
3	December			0			0
4	January, 2022			0			0
5	February			0			0
6	March			0			0
7	April			0			0
8	May			0			0
9	June			0			0
10	July			0			0
11	August			0			0
12	September			0			0
13	Total	8,945,085	23,988,786	(15,043,701)	8,580,213	21,339,541	(12,759,329)

COLUMBIA GAS OF PENNSYLVANIA, INC.  
PURCHASED GAS COST RECOVERED UNDER RATES SS  
AND COMPUTATION OF DAILY PURCHASED GAS DEMAND  
APPLICATION PERIOD: OCTOBER, 2021 THROUGH SEPTEMBER, 2022

Line No.	<u>Description</u>	<u>Detail</u> (1)	<u>Total</u> (2)
1	Total estimated demand charges for the period		
2	October, 2021 through September, 2022	96,470,770	
3	Estimated Demand Quantity (Therms) 1_ /	82,382,520	
4	Daily purchased gas demand rate (Line 2 / line 3)	<u>\$1.17101</u> per Therm	
5	Daily purchased gas demand (Therms)	753,720 Therms	
6	Daily purchased gas demand rate per Therm	<u>\$1.17101</u>	
7	Total rate SS Daily Demand Cost to be		
8	Recovered (Line 5 x Line 6)		<u>\$882,614</u>
9	Total Rate SS Daily Demand Cost to be		
10	Recovered (Effective October 1, 2021)		<u>\$1,036,584</u>
11	Difference (Line 8 minus Line 10)		(\$153,970)
12	Projected Sales for the Period October 2021 through September 2022		470,657,143
13	Rate Differential		\$ (0.00033)
	1_ / Monthly Demand Billing Determinants x 12		

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD  
SALES AT PGCC AND PGDC RATES  
OCTOBER, 2021 THROUGH SEPTEMBER, 2022

Line No.	Month	Sales Subject To PGCC (1) Therms	PGCC Rate 1_/ (2) \$/Therm	PGCC Revenue (3=1x2) \$	Sales Subject To PGDC (4) Therms	PGDC Rate 1_/ (5) \$/Therm	PGDC Revenue (6=4x5) \$	Purchased Gas Cost Revenue (7=3+6) \$
1	October - 2021	9,357,626	0.31288	2,927,814	11,694,463	0.23853	2,789,480	5,717,294
2	November	25,344,311	0.31288	7,929,728	31,077,285	0.23853	7,412,865	15,342,593
3	December	53,369,405	0.31288	16,698,219	65,618,591	0.23853	15,652,003	32,350,222
4	January - 2022	73,628,800	0.32052	23,599,135	90,361,739	0.21691	19,599,913	43,199,048
5	February	73,862,241	0.32815	24,237,894	90,458,855	0.19528	17,664,805	41,902,699
6	March	62,825,964	0.32815	20,616,340	76,886,959	0.19528	15,014,485	35,630,825
7	April	40,504,091	0.32815	13,291,417	49,623,766	0.19528	9,690,529	22,981,946
8	May	18,465,975	0.32815	6,059,610	22,766,824	0.19528	4,445,905	10,505,515
9	June	9,587,525	0.32815	3,146,146	11,929,985	0.19528	2,329,687	5,475,833
10	July	5,429,493	0.32815	1,781,688	6,845,196	0.19528	1,336,730	3,118,418
11	August	4,830,979	0.32815	1,585,286	6,152,973	0.19528	1,201,553	2,786,839
12	September	<u>5,852,899</u>	0.32815	<u>1,920,629</u>	<u>7,240,507</u>	0.19528	<u>1,413,926</u>	<u>3,334,555</u>
13	Total	383,059,309		123,793,906	470,657,143		98,551,881	222,345,787

1\_ / Excludes refunds and experienced over/undercollections

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD  
SALES AT STANDBY RATE  
OCTOBER, 2021 THROUGH SEPTEMBER, 2022

Line No.	Month	Daily Purchased Gas Demand Quantity (1) Therms	Daily Gas Demand Rate (2) \$/Therm	Daily Purchased Gas Demand Revenue (3=1x2) \$
1	October - 2021	62,810	1.37529	86,382
2	November	62,810	1.37529	86,382
3	December	62,810	1.37529	86,382
4	January - 2022	62,810	1.17101	73,551
5	February	62,810	1.17101	73,551
6	March	62,810	1.17101	73,551
7	April	62,810	1.17101	73,551
8	May	62,810	1.17101	73,551
9	June	62,810	1.17101	73,551
10	July	62,810	1.17101	73,551
11	August	62,810	1.17101	73,551
12	September	<u>62,810</u>	1.17101	<u>73,551</u>
13	Total	753,720		921,106

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD  
SALES AT BANKING AND BALANCING RATES  
OCTOBER, 2021 THROUGH SEPTEMBER, 2022

Line No.	Month	Lg. Quantity GDS			Sm. Quantity GDS			Total Trans. Revenue
		Deliveries (1) Therms	Rate (2) \$/Therm	Revenue (3=1x2) \$	Deliveries (4) Therms	Rate (5) \$/Therm	Revenue (6=4x5) \$	Revenue (7=3+6) \$
1	October - 2021	0	0.00226	0	0	0.00697	0	0
2	November	0	0.00226	0	0	0.00697	0	0
3	December	0	0.00226	0	0	0.00697	0	0
4	January - 2022	0	0.00226	0	0	0.00697	0	0
5	February	0	0.00226	0	0	0.00697	0	0
6	March	0	0.00226	0	0	0.00697	0	0
7	April	0	0.00226	0	0	0.00697	0	0
8	May	0	0.00226	0	0	0.00697	0	0
9	June	0	0.00226	0	0	0.00697	0	0
10	July	0	0.00226	0	0	0.00697	0	0
11	August	0	0.00226	0	0	0.00697	0	0
12	September	<u>0</u>	<u>0.00226</u>	<u>0</u>	<u>0</u>	<u>0.00697</u>	<u>0</u>	<u>0</u>
13	Total	0		0	0		0	0

COLUMBIA GAS OF PENNSYLVANIA, INC.  
SUMMARY OF PROJECTED TOTAL OVER/UNDERCOLLECTION  
FOR THE 2021 1307(f) PERIOD  
OCTOBER, 2021 THROUGH SEPTEMBER, 2022

Line No.	Month	Commodity Recoveries PGCC Revenue	Total Commodity Cost of Gas 1_ /	Commodity Over/ (Under) collection	Demand Recoveries PGDC Revenue	Total Demand Cost of Gas 1_ /	Demand Over/ (Under) collection	Total Over/ (Under) collection
		(1)	(2)	(3=1-2)	(4)	(5)	(6=4-5)	(7=3+6)
		\$	\$	\$	\$	\$	\$	\$
1	October - 2021	2,927,814	6,579,290	(3,651,476)	2,875,862	10,806,717	(7,930,855)	(11,582,331)
2	November	7,929,728	11,751,983	(3,822,255)	7,499,247	10,970,978	(3,471,731)	(7,293,986)
3	December	16,698,219	21,175,812	(4,477,593)	15,738,385	11,020,508	4,717,877	240,284
4	January - 2022	23,599,135	23,256,387	342,748	19,673,464	8,234,884	11,438,580	11,781,328
5	February	24,237,894	21,475,876	2,762,018	17,738,356	8,234,884	9,503,472	12,265,490
6	March	20,616,340	16,106,543	4,509,797	15,088,036	8,612,617	6,475,419	10,985,216
7	April	13,291,417	8,338,187	4,953,231	9,764,080	6,511,697	3,252,383	8,205,614
8	May	6,059,610	3,583,429	2,476,182	4,519,456	6,415,697	(1,896,241)	579,941
9	June	3,146,146	1,567,274	1,578,872	2,403,238	6,415,697	(4,012,459)	(2,433,587)
10	July	1,781,688	1,415,104	366,584	1,410,281	6,415,697	(5,005,416)	(4,638,832)
11	August	1,585,286	1,359,310	225,976	1,275,104	6,415,697	(5,140,593)	(4,914,617)
12	September	<u>1,920,629</u>	<u>1,916,647</u>	<u>3,982</u>	<u>1,487,477</u>	<u>6,415,697</u>	<u>(4,928,220)</u>	<u>(4,924,238)</u>
13	Total	123,793,906	118,525,841	5,268,064	99,472,987	96,470,770	3,002,217	8,270,282

1\_ / Refer to Exhibit 1-B, Schedule No. 1.

Columbia Gas of Pennsylvania, Inc.  
Capacity Assignment Factor  
Assignment of FT Only

Purchased Gas Demand Charge (PGDC) Paid By the CHOICE Customer  
Rates Based on Projected Costs For 12 Months Ending September, 2022

\$113,300,251		1. Projected Demand Costs Oct. 2021 through Sept. 2022 (Exh. 1-B, Sch. 1 from Oct. 2021 PGC
(882,614)		1a. Less Purchased Gas Demand Costs Recovered Under Rate SS (Exhibit 1-A, Schedule 1, Sheet 6)
0		1b. Less Purchased Gas Demand Allocated to Rates LTS, STS, SGS-TS, and MLS
7,771,459		1c. Experienced Demand Net Under/(Over) Collection (Exhibit No. 1-E)
<u>\$120,189,096</u>		2. Total Adjusted Demand Costs per 1307(f) Filing (1) + (1a) + (1b) + (1c)
\$120.28	per Dth	3. Unit FT Demand Charge Per Dth of Gulf/TCO/DTI capacity the marketer would pay Gulf and TCO. (Exhibit 1-A, Schedule 3, Sheet 2)
47,066	MMDth	4. Projected Sales & Choice Requirements for 12 billing periods of October, 2021 through September, 2022
47,781	MMDth	5. Projected Sales & Choice Requirements 12 months ended September 2022, including Unaccounted For @ 1.5%
21,755	MMDth	6. Annual Injections and Withdrawals, Normal Weather
1	Dth	7a. Quantity Delivered to the Customer
<u>1.5%</u>		7b. Unaccounted-for & Co. Use Factor from Volume Balancing System
1.0152	Dth	7c. Quantity Delivered to the City Gate. (7a)/(1-7b)
\$2.5537	per Dth	8. Unit Demand Charge: (2) / (4)
\$0.0288		9a. Quarterly Purchased Gas Demand Adjustment (Jan. 1, 2022 Filing, Schedule 1, Sheet 2)
<u>(\$0.4646)</u>		9b. Quarterly Purchased Gas Demand Adjustment (Jan. 1, 2022 Filing, Schedule 1, Sheet 4)
\$2.1179		10. Net Unit Demand Charge (8) + (9a) + (9b)
(\$0.0328)	per Dth	11. OSS and Capacity Release Credit
0.0028	Dth	12. Average Daily FT Delivery: (7c) / 365 days
\$0.3368	per Dth	13. Annual Demand Charge for the Assigned FT Capacity payable to the pipeline(s): (3) X (12)
\$2.2169	per Dth	14. Annual Demand Charge for other capacity that CPA retains (8) - (13)
0.4622	Dth	15. Quantity Injected and Withdrawn to Deliver 1 Dth to the Customer: (6) / (4)
\$0.0069		14a. Injection Charge @ \$0.0150/Dth
\$0.0093		14b. FSS Shrinkage @ 0.622% for gas at \$3.2252/Dth
\$0.0069		14c. Withdrawal Charge @ \$0.0150/Dth
\$0.0069		14d. SST Commodity Charge @ \$0.0150/Dth
<u>\$0.0240</u>		14e. SST retention @ 1.608% for gas at \$3.2252/Dth
<u>\$0.0540</u>	per Dth	16f. Total Annual Variable Storage Costs
\$0.3368	per Dth	17. Credit to Purchased Gas Demand Charge for the CHOICE Customer:
<u>(\$0.0540)</u>	per Dth	17a. For Demand Cost Paid to Pipelines: = (13)
<u>\$0.2828</u>	per Dth	17b. Less Storage Costs: = (16f)
<u>\$0.02828</u>	per Therm	17c. Net Credit: (17a) + (17b)
		17d. Per Therm: (17c)/10 - Capacity Assignment Factor
<u>\$1.8023</u>	per Dth	18. Purchased Gas Demand Charge Paid By the CHOICE Customer: (10)+(11) - (17c)
<u>\$0.18023</u>	per Therm	19. Per Therm: (18)/10



Columbia Gas of Pennsylvania, Inc. (CPA)  
 CPA Capacity Assignment (PCA): Assignment of FT Capacity Only  
 CPA Capacity on TCO and Gulf. Cost of the Capacity Allocated to Marketers.

	<u>TCO</u> FT <u>Capacity</u>	<u>DTI</u> FT <u>Capacity</u>	<u>Total:</u> TCO, Gulf and DTI
1. <u>CPA FT Capacity on TCO, Gulf and DTI</u>			
2. CPA Contract: Dth/d	113,308	5,000 1/	
3. <u>Projected Demand Costs</u>			
4. Annual Demand Cost 2/	\$13,892,319	\$336,327	
4a. Monthly Billing Determinants	113,308	5,000	
4b. Annual Demand Charge (4/ 4a)	\$122.61	\$67.27	
4c. Monthly Demand Charge (4b / number of months)	\$10.218	\$5.606	
<u>Allocation Capacity and Costs.</u>			
5. Retained Volume:	1.0000	1.0000	
6. Number of Months	12	12	
7. Capacity Allocation	0.9577 3/	0.0423 4/	
8. Unit Annual Cost of City Gate Capacity: (4c) x (5) x (6) x (7) \$/Dth	\$117.44	\$2.84	<u><u>\$120.28</u></u>

Notes:

- 1/ Non-storage DTI FT capacity
- 2/ Projected demand costs for the period 12 months ended September, 2021.
- 3/  $113,308 / (113,308 + 5,000) = 0.9577$
- 4/  $5,000 / (113,308 + 5,000) = 0.0423$

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs  
For the Period October 2021 Through September 2022

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Total Quantity													
2	DTH	2,051,000	4,131,000	6,418,000	7,362,000	6,825,000	5,380,000	2,724,000	1,414,000	824,000	791,000	773,000	932,000	39,625,000
3	Total Demand Costs	10,806,717	10,970,978	11,020,508	8,234,884	8,234,884	8,612,617	6,511,697	6,415,697	6,415,697	6,415,697	6,415,697	6,415,697	96,470,770
4	Total Commodity Costs	<u>6,579,290</u>	<u>11,751,983</u>	<u>21,175,812</u>	<u>23,256,387</u>	<u>21,475,876</u>	<u>16,106,543</u>	<u>8,338,187</u>	<u>3,583,429</u>	<u>1,567,274</u>	<u>1,415,104</u>	<u>1,359,310</u>	<u>1,916,647</u>	<u>118,525,841</u>
5	Total Estimated Gas Costs (Line 5 = Line 3 + Line 4)	<u>17,386,007</u>	<u>22,722,961</u>	<u>32,196,320</u>	<u>31,491,271</u>	<u>29,710,760</u>	<u>24,719,160</u>	<u>14,849,884</u>	<u>9,999,126</u>	<u>7,982,971</u>	<u>7,830,801</u>	<u>7,775,007</u>	<u>8,332,344</u>	<u>214,996,611</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs  
Demand Costs

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Columbia Gas Transmission	10,063,240	10,063,240	10,063,240	7,239,917	7,239,917	7,617,650	5,526,126	5,526,126	5,526,126	5,526,126	5,526,126	5,526,126	85,443,960
2	Texas Eastern Transmission	239,409	239,409	288,939	288,939	288,939	288,939	317,588	317,588	317,588	317,588	317,588	317,588	3,540,102
3	Dominion Transmission	173,973	203,192	203,192	202,455	202,455	202,455	306,780	306,780	306,780	306,780	306,780	306,780	3,028,402
4	Tennessee Gas	112,569	112,569	112,569	112,020	112,020	112,020	112,020	112,020	112,020	112,020	112,020	112,020	1,345,887
5	National Fuel Gas	19,486	19,486	19,486	58,471	58,471	58,471	58,471	58,471	58,471	58,471	58,471	58,471	584,697
6	Equitrans	223,040	358,082	358,082	358,082	358,082	358,082	215,712	119,712	119,712	119,712	119,712	119,712	2,827,722
7	Less Elective Balancing Svc. Credit	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
8	Total Demand Cost	<u>10,806,717</u>	<u>10,970,978</u>	<u>11,020,508</u>	<u>8,234,884</u>	<u>8,234,884</u>	<u>8,612,617</u>	<u>6,511,697</u>	<u>6,415,697</u>	<u>6,415,697</u>	<u>6,415,697</u>	<u>6,415,697</u>	<u>6,415,697</u>	<u>96,470,770</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs  
Commodity Costs

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Term	862,973	2,651,100	7,381,717	5,654,753	5,109,497	2,199,724	717,715	696,216	675,675	712,483	688,033	583,132	27,933,018
2	Spot	9,818,097	742,289	2,500,238	2,902,217	2,515,975	1,382,056	13,080,649	14,166,312	11,489,387	11,180,792	9,551,759	8,338,607	87,668,378
3	Local	80,960	84,903	93,478	70,664	64,050	68,640	64,250	64,999	61,226	63,910	63,151	57,173	837,404
4	Storage	(4,182,740)	8,273,691	11,200,379	14,628,753	13,786,354	12,456,123	(5,524,428)	(11,344,099)	(10,659,014)	(10,542,081)	(8,943,633)	(7,062,265)	2,087,041
5	Total Commodity Cost	<u>6,579,290</u>	<u>11,751,983</u>	<u>21,175,812</u>	<u>23,256,387</u>	<u>21,475,876</u>	<u>16,106,543</u>	<u>8,338,187</u>	<u>3,583,429</u>	<u>1,567,274</u>	<u>1,415,104</u>	<u>1,359,310</u>	<u>1,916,647</u>	<u>118,525,841</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs  
Commodity Quantities

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	<u>Term</u> Total-DTH	241,000	649,000	1,666,000	1,663,000	1,505,000	668,000	232,000	240,000	231,000	239,000	239,000	232,000	7,805,000
2	<u>Spot</u> Total-DTH	2,625,000	179,000	528,000	822,000	715,000	388,000	4,193,000	4,698,000	3,853,000	3,755,000	3,260,000	3,024,000	28,040,000
3	<u>Local</u> Total-DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
4	<u>Storage</u> Total-DTH	(837,000)	3,282,000	4,202,000	4,855,000	4,585,000	4,302,000	(1,722,000)	(3,546,000)	(3,281,000)	(3,225,000)	(2,748,000)	(2,345,000)	3,522,000
5	<u>Total - All Sources</u> Total-DTH	<u>2,051,000</u>	<u>4,131,000</u>	<u>6,418,000</u>	<u>7,362,000</u>	<u>6,825,000</u>	<u>5,380,000</u>	<u>2,724,000</u>	<u>1,414,000</u>	<u>824,000</u>	<u>791,000</u>	<u>773,000</u>	<u>932,000</u>	<u>39,625,000</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs  
Columbia Gas Transmission Corporation

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Columbia Gas Transmission</u>														
<u>FTS</u>														
1	Billing Determinant-Dth	95,551	95,551	95,551	95,551	95,551	134,931	134,931	134,931	134,931	134,931	134,931	134,931	134,931
2	Less Capacity Release (1)	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215
3	Net Billing Determinant - Dth	90,336	90,336	90,336	90,336	90,336	129,716	129,716	129,716	129,716	129,716	129,716	129,716	129,716
4	Demand Rate	12.7290	12.7290	12.7290	9.5920	9.5920	9.5920	9.5920	9.5920	9.5920	9.5920	9.5920	9.5920	9.5920
5	Demand Cost	1,149,887	1,149,887	1,149,887	866,503	866,503	1,244,236	1,244,236	1,244,236	1,244,236	1,244,236	1,244,236	1,244,236	13,892,319
<u>FSS-Reservation</u>														
6	Billing Determinant-Dth	441,576	441,576	441,576	441,576	441,576	441,576	441,576	441,576	441,576	441,576	441,576	441,576	441,576
7	Demand Rate	3.7300	3.7300	3.7300	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810
8	Demand Cost	1,647,078	1,647,078	1,647,078	1,095,550	1,095,550	1,095,550	1,095,550	1,095,550	1,095,550	1,095,550	1,095,550	1,095,550	14,801,184
<u>FSS-Capacity</u>														
9	Total-DTH	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495	24,492,495
10	Demand Rate	0.0672	0.0672	0.0672	0.0447	0.0447	0.0447	0.0447	0.0447	0.0447	0.0447	0.0447	0.0447	0.0447
11	Demand Cost	1,645,896	1,645,896	1,645,896	1,094,815	1,094,815	1,094,815	1,094,815	1,094,815	1,094,815	1,094,815	1,094,815	1,094,815	14,791,023
<u>SST</u>														
12	Billing Determinant-Dth	441,576	441,576	441,576	441,576	441,576	441,576	220,788	220,788	220,788	220,788	220,788	220,788	220,788
13	Demand Rate	12.7280	12.7280	12.7280	9.4730	9.4730	9.4730	9.4730	9.4730	9.4730	9.4730	9.4730	9.4730	9.4730
14	Demand Cost	5,620,379	5,620,379	5,620,379	4,183,049	4,183,049	4,183,049	2,091,525	2,091,525	2,091,525	2,091,525	2,091,525	2,091,525	41,959,434
15	Total TCO Demand Cost	10,063,240	10,063,240	10,063,240	7,239,917	7,239,917	7,617,650	5,526,126	5,526,126	5,526,126	5,526,126	5,526,126	5,526,126	85,443,960

(1) Columbia has included in the application period a projection for the release of 5,215 Dth of capacity to be released at the applicable maximum rate to a large industrial customer on Columbia's system and not subject to recall.

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs  
Texas Eastern Transmission Corporation

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>FT1-TCO Delmont</u>														
1	Billing Determinant-Dth	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	
2	Demand Rate	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	
3	Demand Cost	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	293,472
<u>FT1-Uniontown</u>														
4	Billing Determinant-Dth	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	
5	Demand Rate	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	7.9350	
6	Demand Cost	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	93,260	1,119,120
<u>CDS - Eagle/Rockwood</u>														
7	Billing Determinant-Dth	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	
8	Demand Rate	17.8777	17.8777	17.8777	17.8777	17.8777	17.8777	29.3972	29.3972	29.3972	29.3972	29.3972	29.3972	
9	Demand Cost	41,870	41,870	41,870	41,870	41,870	41,870	68,848	68,848	68,848	68,848	68,848	68,848	664,308
<u>CDS - Rockwood</u>														
10	Billing Determinant-Dth	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
11	Demand Rate	15.3679	15.3679	15.3679	15.3679	15.3679	15.3679	25.2339	25.2339	25.2339	25.2339	25.2339	25.2339	
12	Demand Cost	76,840	76,840	76,840	76,840	76,840	76,840	126,170	126,170	126,170	126,170	126,170	126,170	1,218,060
<u>CDS - Chambersburg</u>														
13	Billing Determinant-Dth	158	158	158	158	158	158	158	158	158	158	158	158	
14	Demand Rate	17.8870	17.8870	17.8870	17.8870	17.8870	17.8870	29.4106	29.4106	29.4106	29.4106	29.4106	29.4106	
15	Demand Cost	2,826	2,826	2,826	2,826	2,826	2,826	4,647	4,647	4,647	4,647	4,647	4,647	44,838
<u>FT1-TCO @ Eagle Zone 3 Zone 3</u>														
16	Billing Determinant-Dth	0	0	10,000	10,000	10,000	10,000	0	0	0	0	0	0	
17	Demand Rate	0.0000	0.0000	4.9530	4.9530	4.9530	4.9530	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
18	Demand Cost	0	0	49,530	49,530	49,530	49,530	0	0	0	0	0	0	198,120
<u>FT1-MX</u>														
19	Billing Determinant-Dth	100	100	100	100	100	100	100	100	100	100	100	100	
20	Demand Rate	1.5710	1.5710	1.5710	1.5710	1.5710	1.5710	2.0670	2.0670	2.0670	2.0670	2.0670	2.0670	
21	Demand Cost	157	157	157	157	157	157	207	207	207	207	207	207	2,184
22	Total TETCO Demand Cost	239,409	239,409	288,939	288,939	288,939	288,939	317,588	317,588	317,588	317,588	317,588	317,588	3,540,102

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs  
Dominion Transmission

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>Dominion Transmission</u>													
	<u>GSS - Reservation</u>													
1	Billing Determinant-Dth	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	
2	Demand Rate	<u>1.8716</u>	<u>1.8716</u>	<u>1.8716</u>	<u>1.8655</u>	<u>1.8655</u>	<u>1.8655</u>	<u>3.2829</u>	<u>3.2829</u>	<u>3.2829</u>	<u>3.2829</u>	<u>3.2829</u>	<u>3.2829</u>	
3	Demand Cost	44,918	44,918	44,918	44,772	44,772	44,772	78,790	78,790	78,790	78,790	78,790	78,790	741,810
	<u>GSS - Capacity</u>													
4	Billing Determinant-Dth	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	1,871,176	
5	Demand Rate	<u>0.0145</u>	<u>0.0145</u>	<u>0.0145</u>	<u>0.0145</u>	<u>0.0145</u>	<u>0.0145</u>	<u>0.0321</u>	<u>0.0321</u>	<u>0.0321</u>	<u>0.0321</u>	<u>0.0321</u>	<u>0.0321</u>	
6	Demand Cost	27,132	27,132	27,132	27,132	27,132	27,132	60,065	60,065	60,065	60,065	60,065	60,065	523,182
	<u>FTNN</u>													
7	Billing Determinant-Dth	0	6,000	6,000	6,000	6,000	6,000	0	0	0	0	0	0	
8	Total-DTH	<u>0.0000</u>	<u>4.1741</u>	<u>4.1741</u>	<u>4.1553</u>	<u>4.1553</u>	<u>4.1553</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	
9	Demand Cost	0	25,045	25,045	24,932	24,932	24,932	0	0	0	0	0	0	124,886
	<u>FT</u>													
10	Billing Determinant-Dth	24,418	25,418	25,418	25,418	25,418	25,418	23,832	23,832	23,832	23,832	23,832	23,832	
11	Total-DTH	<u>4.1741</u>	<u>4.1741</u>	<u>4.1741</u>	<u>4.1553</u>	<u>4.1553</u>	<u>4.1553</u>	<u>7.0462</u>	<u>7.0462</u>	<u>7.0462</u>	<u>7.0462</u>	<u>7.0462</u>	<u>7.0462</u>	
12	Demand Cost	101,923	106,097	106,097	105,619	105,619	105,619	167,925	167,925	167,925	167,925	167,925	167,925	1,638,524
13	Total DTI Demand Cost	<u>173,973</u>	<u>203,192</u>	<u>203,192</u>	<u>202,455</u>	<u>202,455</u>	<u>202,455</u>	<u>306,780</u>	<u>306,780</u>	<u>306,780</u>	<u>306,780</u>	<u>306,780</u>	<u>306,780</u>	<u>3,028,402</u>



COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs  
Tennessee Gas Pipeline Company

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Tennessee Gas FT-A (Direct) New Castle - 219 Line</u>														
1	Billing Determinant-Dth	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	
2	Demand Rate	4.8063	4.8063	4.8063	4.8138	4.8138	4.8138	4.8138	4.8138	4.8138	4.8138	4.8138	4.8138	
3	Demand Cost	76,901	76,901	76,901	77,021	77,021	77,021	77,021	77,021	77,021	77,021	77,021	77,021	923,892
<u>Tennessee Gas FT-A (Direct) Pitt Terminal - 219 Line</u>														
4	Billing Determinant-Dth	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	
5	Demand Rate	4.6931	4.6931	4.6931	4.6051	4.6051	4.6051	4.6051	4.6051	4.6051	4.6051	4.6051	4.6051	
6	Demand Cost	35,668	35,668	35,668	34,999	34,999	34,999	34,999	34,999	34,999	34,999	34,999	34,999	421,995
7	Total Tennessee Gas Demand Cost	<u>112,569</u>	<u>112,569</u>	<u>112,569</u>	<u>112,020</u>	<u>112,020</u>	<u>112,020</u>	<u>112,020</u>	<u>112,020</u>	<u>112,020</u>	<u>112,020</u>	<u>112,020</u>	<u>112,020</u>	<u>1,345,887</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
Summary of Total Estimated Purchased Gas Demand Costs  
National Fuel Gas Supply

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>National - FT</u>													
1	Billing Determinant-Dth	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	
2	Demand Rate	4.5274	4.5274	4.5274	4.5445	4.5445	4.5445	4.5445	4.5445	4.5445	4.5445	4.5445	4.5445	
3	Demand Cost	19,486	19,486	19,486	19,560	19,560	19,560	19,560	19,560	19,560	19,560	19,560	19,560	234,498
	<u>National - EFT</u>													
4	Billing Determinant-Dth	0	0	0	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
5	Demand Rate	0.0000	0.0000	0.0000	4.6881	4.6881	4.6881	4.6881	4.6881	4.6881	4.6881	4.6881	4.6881	
6	Demand Cost	0	0	0	18,752	18,752	18,752	18,752	18,752	18,752	18,752	18,752	18,752	168,768
	<u>National - ESS Reservation</u>													
7	Billing Determinant-Dth	0	0	0	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	
8	Demand Rate	0.0000	0.0000	0.0000	2.7675	2.7675	2.7675	2.7675	2.7675	2.7675	2.7675	2.7675	2.7675	
9	Demand Cost	0	0	0	6,722	6,722	6,722	6,722	6,722	6,722	6,722	6,722	6,722	60,498
	<u>National - ESS Capacity</u>													
10	Billing Determinant-Dth	0	0	0	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	267,143	
11	Demand Rate	0.0000	0.0000	0.0000	0.0503	0.0503	0.0503	0.0503	0.0503	0.0503	0.0503	0.0503	0.0503	
12	Demand Cost	0	0	0	13,437	13,437	13,437	13,437	13,437	13,437	13,437	13,437	13,437	120,933
13	Total National Fuel Demand Cost	19,486	19,486	19,486	58,471	58,471	58,471	58,471	58,471	58,471	58,471	58,471	58,471	584,697

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs  
Equitrans

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>Equitrans</u>													
	<u>FTS</u>													
1	Billing Determinant-Dth	27,880	28,249	28,249	28,249	28,249	28,249	26,964	14,964	14,964	14,964	14,964	14,964	
2	Demand Rate	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	
3	Demand Cost	223,040	225,992	225,992	225,992	225,992	225,992	215,712	119,712	119,712	119,712	119,712	119,712	2,167,272
	<u>FTS</u>													
4	Billing Determinant-Dth	0	18,870	18,870	18,870	18,870	18,870	0	0	0	0	0	0	
5	Demand Rate	0.0000	7.0000	7.0000	7.0000	7.0000	7.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
6	Demand Cost	0	132,090	132,090	132,090	132,090	132,090	0	0	0	0	0	0	660,450
7	Total Equitrans Demand Cost	223,040	358,082	358,082	358,082	358,082	358,082	215,712	119,712	119,712	119,712	119,712	119,712	2,827,722

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs  
Term Contracts

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>TERM</u>														
<u>COLUMBIA TRANSMISSION</u>														
1	Quantity - DTH	0	0	769,000	769,000	694,000	0	0	0	0	0	0	0	2,232,000
2	Rate-\$/DTH	0.0000	0.0000	4.3351	3.2795	3.2698	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
3	Cost-\$	0	0	3,333,692	2,521,936	2,269,241	0	0	0	0	0	0	0	8,124,869
<u>TEXAS EASTERN</u>														
4	Quantity - DTH	241,000	649,000	669,000	666,000	605,000	668,000	232,000	240,000	231,000	239,000	239,000	232,000	4,911,000
5	Rate-\$/DTH	3.5808	4.0849	4.3701	3.3931	3.4014	3.2930	3.0936	2.9009	2.9250	2.9811	2.8788	2.5135	
6	Cost-\$	862,973	2,651,100	2,923,597	2,259,805	2,057,847	2,199,724	717,715	696,216	675,675	712,483	688,033	583,132	17,028,300
<u>TENNESSEE GAS PIPELINE</u>														
7	Quantity - DTH	0	0	228,000	228,000	206,000	0	0	0	0	0	0	0	662,000
8	Rate-\$/DTH	0.0000	0.0000	4.9317	3.8290	3.7981	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
9	Cost-\$	0	0	1,124,428	873,012	782,409	0	0	0	0	0	0	0	2,779,849
<u>CAP</u>														
10	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
12	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>LESS CAP BILLING</u>														
13	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
15	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total - DTH	241,000	649,000	1,666,000	1,663,000	1,505,000	668,000	232,000	240,000	231,000	239,000	239,000	232,000	7,805,000
17	Total Term Commodity													
18	Cost-\$	862,973	2,651,100	7,381,717	5,654,753	5,109,497	2,199,724	717,715	696,216	675,675	712,483	688,033	583,132	27,933,018

\*Beginning October 1, 2021, CAP customers will be served by Columbia sales service until a new supplier submits a successful bid to provide CAP gas supply.

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs  
Spot and Local Purchases

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>SPOT</u>													
	<u>Base</u>													
1	Quantity - DTH	2,444,000	135,000	528,000	763,000	660,000	388,000	3,996,000	4,351,000	3,516,000	3,408,000	2,913,000	2,687,000	25,789,000
2	Rate-\$/DTH	3.7390	3.9732	4.7353	3.5501	3.5396	3.5620	3.1194	3.0152	2.9823	2.9786	2.9297	2.7544	
3	Cost-\$	9,138,116	536,382	2,500,238	2,708,726	2,336,136	1,382,056	12,465,122	13,119,135	10,485,767	10,151,069	8,534,216	7,401,073	80,758,036
	<u>Swing</u>													
4	Quantity - DTH	181,000	44,000	0	59,000	55,000	0	197,000	347,000	337,000	347,000	347,000	337,000	2,251,000
5	Rate-\$/DTH	3.7568	4.6797	0.0000	3.2795	3.2698	0.0000	3.1245	3.0178	2.9781	2.9675	2.9324	2.7820	
6	Cost-\$	679,981	205,907	0	193,491	179,839	0	615,527	1,047,177	1,003,620	1,029,723	1,017,543	937,534	6,910,342
7	Total - DTH	2,625,000	179,000	528,000	822,000	715,000	388,000	4,193,000	4,698,000	3,853,000	3,755,000	3,260,000	3,024,000	28,040,000
8	Total Spot													
9	Commodity Cost - \$	9,818,097	742,289	2,500,238	2,902,217	2,515,975	1,382,056	13,080,649	14,166,312	11,489,387	11,180,792	9,551,759	8,338,607	87,668,378
	<u>Local Direct</u>													
10	Quantity - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
11	Rate-\$/DTH	3.6800	4.0430	4.2490	3.2120	3.2025	3.1200	3.0595	2.9545	2.9155	2.9050	2.8705	2.7225	
12	Cost-\$	80,960	84,903	93,478	70,664	64,050	68,640	64,250	64,999	61,226	63,910	63,151	57,173	837,404
13	Total - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
14	Total Local													
15	Commodity Cost - \$	80,960	84,903	93,478	70,664	64,050	68,640	64,250	64,999	61,226	63,910	63,151	57,173	837,404

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs

Storage

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>DOMINION TRANSMISSION - GSS</u>														
1	Injections - DTH	(115,000)	0	0	0	0	0	0	(355,000)	(350,000)	(342,000)	(329,000)	(319,000)	(1,810,000)
2	Injection Rate - \$/Dth	3.7265	4.0969	4.5015	3.4414	3.4328	3.3863	3.1180	3.0096	2.9784	2.9774	2.9261	2.7400	
3	Withdrawals - DTH	0	138,000	473,000	528,000	507,000	496,000	8,000	0	0	0	0	0	2,150,000
4	Withdrawal Rate - \$/Dth	2.4161	2.4161	2.4161	2.7229	2.7230	2.7229	2.8657	2.9307	2.9455	2.9531	2.9484	2.9209	
5	Cost-\$	(428,548)	333,422	1,142,815	1,437,691	1,380,561	1,350,558	22,926	(1,068,408)	(1,042,440)	(1,018,271)	(962,687)	(874,060)	273,559
6	Injection Rate \$/Dth	0.0267	0.0267	0.0267	0.0273	0.0273	0.0273	0.0369	0.0369	0.0369	0.0369	0.0369	0.0369	
7	Withdrawal Rate \$/Dth	0.0147	0.0147	0.0147	0.0153	0.0153	0.0153	0.0263	0.0263	0.0263	0.0263	0.0263	0.0263	
8	Cost - \$	3,071	2,029	6,953	8,078	7,757	7,589	210	13,100	12,915	12,620	12,140	11,771	98,233
<u>EQUITRANS - SS</u>														
9	Injections - DTH	(178,000)	0	0	0	0	0	(97,000)	(310,000)	(300,000)	(310,000)	(310,000)	(300,000)	(1,805,000)
10	Injection Rate - \$/Dth	3.7265	4.0969	4.5015	3.4414	3.4328	3.3863	3.1180	3.0096	2.9784	2.9774	2.9261	2.7400	
11	Withdrawals - DTH	0	360,000	360,000	593,000	248,000	437,000	0	0	0	0	0	0	1,998,000
12	Withdrawal Rate - \$/Dth	2.4161	2.4161	2.4161	2.7229	2.7230	2.7229	2.8657	2.9307	2.9455	2.9531	2.9484	2.9209	
13	Cost-\$	(663,317)	869,796	869,796	1,614,680	675,304	1,189,907	(302,446)	(932,976)	(893,520)	(922,994)	(907,091)	(822,000)	(224,861)
14	Inject/With. Rate \$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
15	Cost - \$	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>TCO - FSS</u>														
16	Injections - DTH	(1,102,000)	0	0	0	0	0	(1,794,000)	(3,654,000)	(3,654,000)	(3,652,000)	(3,194,000)	(2,711,000)	(19,761,000)
17	Injection Rate - \$/Dth	3.7265	4.0969	4.5015	3.4414	3.4328	3.3863	3.1180	3.0096	2.9784	2.9774	2.9261	2.7400	
18	Withdrawals - DTH	0	3,144,000	4,695,000	5,478,000	5,424,000	4,221,000	0	0	0	0	0	0	22,962,000
19	Withdrawal Rate - \$/Dth	2.4161	2.4161	2.4161	2.7229	2.7230	2.7229	2.8657	2.9307	2.9455	2.9531	2.9484	2.9209	
20	Cost-\$	(4,106,603)	7,596,218	11,343,590	14,916,046	14,769,552	11,493,361	(5,593,692)	(10,997,078)	(10,883,074)	(10,873,465)	(9,345,963)	(7,428,140)	890,752
21	Inject/With. Rate \$/DTH	0.0150	0.0150	0.0150	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	
22	Cost - \$	16,530	47,160	70,425	83,813	82,987	64,581	27,448	55,906	55,906	55,876	48,868	41,478	650,978
<u>NATIONAL FUEL - ESS</u>														
23	Injections - DTH	0	0	0	0	0	0	(29,000)	(37,000)	(37,000)	(37,000)	(37,000)	(37,000)	(214,000)
24	Injection Rate - \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	3.1180	3.0096	2.9784	2.9774	2.9261	2.7400	
25	Withdrawals - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Withdrawal Rate - \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.8657	2.9307	2.9455	2.9531	2.9484	2.9209	
27	Cost-\$	0	0	0	0	0	0	(90,422)	(111,355)	(110,201)	(110,164)	(108,266)	(101,380)	(631,788)
28	Inject/With. Rate \$/DTH	0.0000	0.0000	0.0000	0.0470	0.0470	0.0470	0.0470	0.0470	0.0470	0.0470	0.0470	0.0470	
29	Cost - \$	0	0	0	0	0	0	1,363	1,739	1,739	1,739	1,739	1,739	10,058
30	Quantity - DTH	(1,395,000)	3,642,000	5,528,000	6,599,000	6,179,000	5,154,000	(1,912,000)	(4,356,000)	(4,341,000)	(4,341,000)	(3,870,000)	(3,367,000)	3,520,000
31	Total Purchase Cost	(5,198,468)	8,799,436	13,356,201	17,968,417	16,825,417	14,033,826	(5,963,634)	(13,109,817)	(12,929,235)	(12,924,894)	(11,324,007)	(9,225,580)	939,450
32	Total Inject/With. Cost	19,601	49,189	77,378	91,891	90,744	72,170	29,021	70,745	70,560	70,235	62,747	54,988	749,211

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs  
Storage Transportation Charges

Line No.	Description	2021			2022									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>TCO - SST</u>														
1	Injections - DTH	(1,102,000)	0	0	0	0	0	(1,794,000)	(3,654,000)	(3,654,000)	(3,652,000)	(3,194,000)	(2,711,000)	(19,761,000)
2	Withdrawals - DTH	0	3,144,000	4,695,000	5,478,000	5,424,000	4,221,000	0	0	0	0	0	0	22,962,000
3	Trans. Chrg. \$/Dth	0.0167	0.0167	0.0167	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	
4	Cost-\$	18,403	52,505	78,407	82,170	81,360	63,315	26,910	54,810	54,810	54,780	47,910	40,665	656,045
<u>DOMINION TRANSMISSION - GSS</u>														
5	Injections - DTH	(115,000)	0	0	0	0	0	0	(355,000)	(350,000)	(342,000)	(329,000)	(319,000)	(1,810,000)
6	Withdrawals - DTH	0	138,000	473,000	528,000	507,000	496,000	8,000	0	0	0	0	0	2,150,000
7	Trans. Chrg. \$/Dth	0.0167	0.0153	0.0153	0.0142	0.0142	0.0142	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	
8	Cost-\$	1,921	2,111	7,237	7,498	7,199	7,043	120	5,325	5,250	5,130	4,935	4,785	58,554
<u>EQUITRANS - SS</u>														
9	Injections - DTH	(178,000)	0	0	0	0	0	(97,000)	(310,000)	(300,000)	(310,000)	(310,000)	(300,000)	(1,805,000)
10	Withdrawals - DTH	0	360,000	360,000	593,000	248,000	437,000	0	0	0	0	0	0	1,998,000
11	Trans. Chrg. \$/Dth	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
12	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>NATIONAL FUEL</u>														
13	Injections - DTH	0	0	0	0	0	0	(29,000)	(37,000)	(37,000)	(37,000)	(37,000)	(37,000)	(214,000)
14	Withdrawals - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Trans. Chrg. \$/Dth	0.0000	0.0000	0.0000	0.0160	0.0160	0.0160	0.0160	0.0160	0.0160	0.0160	0.0160	0.0160	
16	Cost-\$	0	0	0	0	0	0	464	592	592	592	592	592	3,424
17	Total Storage - DTH	(1,395,000)	3,642,000	5,528,000	6,599,000	6,179,000	5,154,000	(1,912,000)	(4,356,000)	(4,341,000)	(4,341,000)	(3,870,000)	(3,367,000)	3,520,000
18	Total EUB - DTH	279,000	(180,000)	(663,000)	(872,000)	(797,000)	(426,000)	95,000	405,000	530,000	558,000	561,000	511,000	1,000
19	Total DTH	(1,116,000)	3,462,000	4,865,000	5,727,000	5,382,000	4,728,000	(1,817,000)	(3,951,000)	(3,811,000)	(3,783,000)	(3,309,000)	(2,856,000)	3,521,000
20	Total Purchase Cost	(5,198,468)	8,799,436	13,356,201	17,968,417	16,825,417	14,033,826	(5,963,634)	(13,109,817)	(12,929,235)	(12,924,894)	(11,324,007)	(9,225,580)	307,662
21	Total Choice Bank Cost	975,803	(629,550)	(2,318,844)	(3,521,223)	(3,218,366)	(1,720,231)	383,620	1,635,431	2,140,193	2,253,260	2,265,374	2,063,469	308,935
22	Total Inject/With. Cost	19,601	49,189	77,378	91,891	90,744	72,170	29,021	70,745	70,560	70,235	62,747	54,988	759,269
23	Total Transp. Charge	20,324	54,616	85,644	89,668	88,559	70,358	26,566	59,543	59,468	59,318	52,253	44,858	711,175
24	Total Storage Cost	(4,182,740)	8,273,691	11,200,379	14,628,753	13,786,354	12,456,123	(5,524,428)	(11,344,099)	(10,659,014)	(10,542,081)	(8,943,633)	(7,062,265)	2,087,041

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATEMENT OF EXPERIENCED NET OVER (UNDER) COLLECTION  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

<u>Line No.</u>	<u>Description</u>	<u>Total Demand</u> \$	<u>Total Commodity</u> \$	<u>Total Amount</u> \$
1	Remaining Balance - Over (Under) Collection from 2020 - 1307(f)			
2	(See Schedule 2a and 2b)	(332,424)	(359,704)	(692,128)
3	Unified Credit for Off-system Sales and Capacity Release for the period			
4	October, 2020 through September, 2021 (See Schedule 3 herein)	(479,522)	0	(479,522)
5	Over (Under) Collection for the period October, 2020 through			
6	September 2021 (See Schedule 4 herein)	(6,997,035)	(4,402,269)	(11,399,304)
7	Interest on Over (Under) Collection for the period October, 2020 through			
8	September, 2021 (See Schedule 4 herein)	<u>37,522</u>	<u>(130,161)</u>	<u>(92,639)</u>
9	TOTAL EXPERIENCED NET OVER (UNDER) COLLECTION	<u>(7,771,459)</u>	<u>(4,892,134)</u>	<u>(12,663,593)</u>



Exhibit 1-E  
Schedule 2a  
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.  
RECONCILIATION OF COMMODITY COST OF GAS  
FROM 2020 - 1307(f)  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

Line No.	Month	Sales Subject to Commodity		Amount Recovered	Net Commodity Over (Under) Collection
		E-Factor	Rate		
		Therm	\$/ Therm		
1	True-up of Net Commodity Costs Included in 2020 1307(f):				4,802,468
2	Beginning Balance Adjustment				(154,452) <u>2_</u>
3	Beginning Balance Adjustment				92,705 <u>3_</u>
4	October, 2020	4,157,767	(0.01632)	(67,855)	
5		5,655,839	(0.00680)	(38,460)	
6	November	20,426,805	(0.01632)	(333,365)	
7		(73,049)	(0.00680)	497	
8	December	44,212,386	(0.01632)	(721,546)	
9	January, 2021 <u>1_</u>	29,028,431	(0.01426)	(413,945)	
10		37,224,561	(0.01632)	(607,505)	
11	February	69,911,639	(0.01426)	(996,940)	
12		1,507	(0.01632)	(25)	
13	March	56,521,726	(0.01426)	(806,000)	
14	April	30,029,089	(0.01426)	(428,215)	
15	May	19,685,302	(0.01426)	(280,712)	
16	June	10,401,319	(0.01426)	(148,323)	
17	July	6,373,428	(0.01426)	(90,885)	
18	August	5,712,875	(0.01426)	(81,466)	
19	September	6,008,430	(0.01426)	(85,680)	
20	Amount Collected/(Passed Back) during 2020 1307(f) Period				<u>(5,100,425)</u>
21	Remaining Balance to be Collected in the 2021 1307(f)				<u><u>(359,704)</u></u>

1\_ Rate in effect January 1, 2021.

2\_ Represents a commodity interest adjustment for the period of February 2020 to September 2020 decreasing the interest rate from 4.75% to the prime rate as of January 31, 2021 of 3.25%. Please refer to Exh. 1-E, Schedule 2a, Sheet 2 for a detailed calculation for this adjustment.

3\_ Audit correction relating to the Company's 2018-2021 Purchased Gas Cost Audit.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE  
FEBRUARY, 2020 THROUGH SEPTEMBER, 2020

Line No.	Month	Total Commodity Purchase Gas Cost Recovery (1)	Total Cost of Fuel (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest (6=3x4x5)	Rate (7)	Over (Under) Collection Interest (8=3x4x7)	Interest Difference (9=8-6)
1	February, 2020	13,752,182	12,215,061	1,537,121	14 / 12	4.75%	85,182	3.25%	58,282	(26,900)
2	March	11,750,731	8,066,235	3,684,495	13 / 12	4.75%	189,598	3.25%	129,725	(59,873)
3	April	6,675,900	4,258,839	2,417,061	12 / 12	4.75%	114,810	3.25%	78,554	(36,256)
4	May	5,139,294	3,156,568	1,982,726	11 / 12	4.75%	86,331	3.25%	59,069	(27,262)
5	June	2,154,904	498,174	1,656,730	10 / 12	4.75%	65,579	3.25%	44,870	(20,709)
6	July	1,231,107	941,203	289,904	9 / 12	4.75%	10,328	3.25%	7,066	(3,262)
7	August	1,091,192	2,330,064	(1,238,872)	8 / 12	4.75%	(39,231)	3.25%	(26,842)	12,389
8	September	<u>1,230,364</u>	<u>2,078,473</u>	<u>(848,109)</u>	7 / 12	4.75%	<u>(23,500)</u>	3.25%	<u>(16,079)</u>	<u>7,421</u>
9	TOTAL	<u>43,025,675</u>	<u>33,544,618</u>	<u>9,481,056</u>			<u>489,097</u>		<u>334,645</u>	<u>(154,452)</u>

Exhibit 1-E  
Schedule 2b  
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.  
RECONCILIATION OF DEMAND COST OF GAS  
FROM 2020 - 1307(f)  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

DEMAND

Line No.	Month	Sales Subject to Demand E-Factor Therm	Rate \$/ Therm	Amount \$	Net Demand Over (Under) Collection \$
1	True-up of Net Demand Costs Included in 2020 1307(f):				(5,818,521)
2	Beginning Balance Adjustment				6,076 <u>2_</u>
3	October, 2020	5,526,848	0.01181	65,272	
4		7,540,022	0.01063	80,150	
5	November	27,013,520	0.01181	319,029	
6		(56,575)	0.01063	(601)	
7	December	58,707,519	0.01181	693,336	
8	January, 2021 <u>1_</u>	38,043,876	0.01224	465,657	
9		48,843,512	0.01181	576,842	
10	February	91,497,297	0.01224	1,119,927	
11		(370)	0.01181	(4)	
12	March	73,822,837	0.01224	903,592	
13	April	39,684,299	0.01224	485,736	
14	May	25,779,973	0.01224	315,547	
15	June	13,613,057	0.01224	166,624	
16	July	8,314,558	0.01224	101,770	
17	August	7,448,217	0.01224	91,166	
18	September	7,841,309	0.01224	95,978	
19	Amount Collected/(Passed Back) during 2020 1307(f) Period				<u>5,480,021</u>
20	Remaining Balance to be Collected in the 2021 1307(f)				<u><u>(332,424)</u></u>

1\_ Rate in effect January 1, 2021.

2\_ Represents a commodity interest adjustment for the period of February 2020 to September 2020 decreasing the interest rate from 4.75% to the prime rate as of January 31, 2021 of 3.25%. Please refer to Exh. 1-E, Schedule 2a, Sheet 2 for a detailed calculation for this adjustment.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE  
FEBRUARY, 2020 THROUGH SEPTEMBER, 2020

Line No.	Month	Total Purchased Gas Cost Recovery (1)	Total Cost of Fuel (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest (6=3x4x5)	Rate (7)	Over (Under) Collection Interest (8=3x4x7)	Interest Difference (9=8-6)
1	February, 2020	9,146,961	5,964,198	3,182,763	14 / 12	4.75%	176,378	3.25%	120,680	(55,698)
2	March	7,807,981	5,973,335	1,834,646	13 / 12	4.75%	94,408	3.25%	64,595	(29,813)
3	April	5,068,571	4,133,922	934,648	12 / 12	4.75%	44,396	3.25%	30,376	(14,020)
4	May	4,518,107	3,767,494	750,613	11 / 12	4.75%	32,683	3.25%	22,362	(10,321)
5	June	1,948,207	3,891,869	(1,943,662)	10 / 12	4.75%	(76,937)	3.25%	(52,641)	24,296
6	July	1,128,938	4,044,509	(2,915,572)	9 / 12	4.75%	(103,867)	3.25%	(71,067)	32,800
7	August	1,010,651	4,015,264	(3,004,613)	8 / 12	4.75%	(95,146)	3.25%	(65,100)	30,046
8	September	<u>1,117,804</u>	<u>4,407,659</u>	<u>(3,289,855)</u>	7 / 12	4.75%	<u>(91,156)</u>	3.25%	<u>(62,370)</u>	<u>28,786</u>
9	TOTAL	<u>31,747,220</u>	<u>36,198,251</u>	<u>(4,451,031)</u>			<u>(19,241)</u>		<u>(13,165)</u>	<u>6,076</u>

Exhibit 1-E  
Schedule 3

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM SALES CREDIT  
FROM 2020 - 1307(f)  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

DEMAND

Line No.	Month	Sales Subject to Off-System Sales		Amount	Net Demand Over (Under) Collection
		Credit Therm	Rate \$/Therm		
1	October, 2020	5,526,848	(0.00492)	(27,192)	
2		7,540,022	(0.00837)	(63,110)	
3	November	27,013,520	(0.00492)	(132,907)	
4		(56,575)	(0.00837)	474	
5	December	58,707,519	(0.00492)	(288,841)	
6	January, 2021 1_/	86,887,388	(0.00492)	(427,486)	
7	February	91,496,927	(0.00492)	(450,165)	
8	March	73,822,837	(0.00492)	(363,208)	
9	April	39,684,299	(0.00492)	(195,247)	
10	May	25,779,973	(0.00492)	(126,837)	
11	June	13,613,057	(0.00492)	(66,976)	
12	July	8,314,558	(0.00492)	(40,908)	
13	August	7,448,217	(0.00492)	(36,645)	
14	September	7,841,309	(0.00492)	(38,579)	
15	Amount Passed Back in the 2020 1307(f)				<u>(2,257,627)</u>
16	Current Estimate Unified Sharing Mechanism - \$1,778,105				1,778,105
17	Amount to be Collected in the 2021 1307(f)				<u><u>(479,522)</u></u>

1\_/ Rate in effect January 1, 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

Line No.	Month	Total Commodity Sales Revenue (1) \$	Rate Schedule NSS Gas Cost Recovery (2) \$	Total Commodity Purchase Gas Cost Recovery (3 = 1 + 2) \$	Total Commodity Cost of Fuel (4) \$	Total Commodity Over/(Under) Collection (5 = 3 - 4) \$	Number of Months (6)	Rate (7)	Commodity Over/(Under) Collection Interest (8 = 5 x 6 x 7)	Total Commodity Over/(Under) Collection (9 = 5 + 8)
Reference:		Sch. 4, Pg. 2	Sch. 4, Pg. 3							
<i>Actuals through September 2021</i>										
1	October, 2020	2,006,062	3,619	2,009,682	2,193,565	(183,884)	18 / 12	3.25%	(8,964)	(192,848)
2	November	4,528,154	16,600	4,544,754	4,781,696	(236,942)	17 / 12	3.25%	(10,909)	(247,851)
3	December	9,829,676	18,159	9,847,835	12,142,110	(2,294,275)	16 / 12	3.25%	(99,419)	(2,393,694)
4	January, 2021	13,408,748	23,280	13,432,028	14,018,552	(586,524)	15 / 12	3.25%	(23,828)	(610,352)
5	February	12,361,096	25,560	12,386,656	13,640,943	(1,254,287)	14 / 12	3.25%	(47,558)	(1,301,845)
6	March	9,994,999	21,519	10,016,518	7,427,883	2,588,634	13 / 12	3.25%	91,142	2,679,776
7	April	5,310,064	16,460	5,326,525	4,510,279	816,246	12 / 12	3.25%	26,528	842,774
8	May	3,480,288	6,927	3,487,215	2,765,649	721,566	11 / 12	3.25%	21,497	743,063
9	June	1,837,510	8,191	1,845,701	1,456,167	389,534	10 / 12	3.25%	10,550	400,084
10	July	1,127,832	6,377	1,134,209	1,570,339	(436,130)	9 / 12	3.25%	(10,631)	(446,761)
11	August	1,007,538	7,418	1,014,956	2,541,521	(1,526,565)	8 / 12	3.25%	(33,076)	(1,559,641)
12	September	<u>1,061,023</u>	<u>8,841</u>	<u>1,069,864</u>	<u>3,469,507</u>	<u>(2,399,643)</u>	7 / 12	3.25%	<u>(45,493)</u>	<u>(2,445,136)</u>
13	TOTAL	<u>65,952,991</u>	<u>162,952</u>	<u>66,115,942</u>	<u>70,518,212</u>	<u>(4,402,269)</u>			<u>(130,161)</u>	<u>(4,532,430)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

Line No.	Month	Total Demand Sales Revenue (1) \$	Total Banking and Balancing Revenue (2) \$	Total Standby Demand Revenue (3) \$	NSS Capacity Release Revenue (4) \$	Demand Purchased Gas Cost Recovery (5 = 1+2+3+4) \$	Demand Cost of Fuel (6) \$	Total Demand Over/(Under) Collection (7 = 5 - 6) \$	Number of Months ##	Rate (9)	Demand Over/(Under) Collection Interest (10 = 7 x 8 x 9)	Total Demand Over/(Under) Collection (11 = 7 + 10)
	Reference:	Sch. 4, Pg. 4	Sch. 4, Pg. 6	Sch. 4, Pg. 5	Sch. 4, Pg. 6							
	<i>Actuals through September 2021</i>											
1	October, 2020	1,691,881	73	39,748	30	1,731,731	5,600,714	(3,868,982)	18 / 12	3.25%	(188,613)	(4,057,595)
2	November	3,310,535	178	39,733	73	3,350,519	5,794,055	(2,443,536)	17 / 12	3.25%	(112,504)	(2,556,040)
3	December	7,219,632	179	49,829	74	7,269,714	5,807,180	1,462,534	16 / 12	3.25%	63,376	1,525,910
4	January, 2021	13,935,056	232	49,814	1,062	13,986,165	5,830,412	8,155,753	15 / 12	3.25%	331,327	8,487,080
5	February	19,073,688	223	71,906	986	19,146,803	10,832,838	8,313,965	14 / 12	3.25%	315,238	8,629,203
6	March	15,387,106	204	71,906	115	15,459,331	10,609,637	4,849,694	13 / 12	3.25%	170,750	5,020,444
7	April	8,273,812	164	71,906	68	8,345,950	7,494,251	851,699	12 / 12	3.25%	27,680	879,379
8	May	5,371,251	64	71,871	26	5,443,212	7,663,751	(2,220,539)	11 / 12	3.25%	(66,154)	(2,286,693)
9	June	2,839,420	74	71,906	30	2,911,429	7,540,112	(4,628,683)	10 / 12	3.25%	(125,360)	(4,754,043)
10	July	1,735,557	48	71,906	19	1,807,530	7,527,133	(5,719,603)	9 / 12	3.25%	(139,415)	(5,859,018)
11	August	1,555,130	52	71,906	21	1,627,109	7,555,345	(5,928,236)	8 / 12	3.25%	(128,445)	(6,056,681)
12	September	<u>1,638,179</u>	<u>54</u>	<u>71,906</u>	<u>23</u>	<u>1,710,162</u>	<u>7,531,262</u>	<u>(5,821,099)</u>	7 / 12	3.25%	<u>(110,358)</u>	<u>(5,931,457)</u>
13	TOTAL	<u>82,031,248</u>	<u>1,546</u>	<u>754,333</u>	<u>2,527</u>	<u>82,789,654</u>	<u>89,786,689</u>	<u>(6,997,035)</u>			<u>37,522</u>	<u>(6,959,513)</u>

Exhibit 1-E  
Schedule 4  
Sheet 2a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF COMMODITY GAS COST RECOVERY  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	MONTH	SALES	COMMODITY	TOTAL
		SUBJECT TO	COST OF	COMMODITY
		COMMODITY	GAS	COST
		COST OF GAS		RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	October, 2020 Est. Old	5,648,287	0.19128	1,080,404
2	October, 2020 Est. New	4,157,767	0.22236	924,521
3	September, 2020 Est.	(6,421,225)	0.19128	(1,228,252)
4	September, 2020 Act.	6,428,777	0.19128	1,229,696
5	September Act. Prior Period Adjustments		-	(308)
6	Total	9,813,606		2,006,062
7	November, 2020 Est. New	20,480,577	0.22236	4,554,061
8	October, 2020 Est. Old	(5,648,287)	0.19128	(1,080,404)
9	October, 2020 Est. New	(4,157,767)	0.22236	(924,521)
10	October, 2020 Act. Old	5,575,238	0.19128	1,066,432
11	October, 2020 Act. New	4,103,995	0.22236	912,564
12	October Act. Prior Period Adjustments		-	22
13	Total	20,353,756		4,528,154
14	December, 2020 Est.	44,317,227	0.22236	9,854,379
15	November, 2020 Est.	(20,480,577)	0.22236	(4,554,061)
16	November, 2020 Act.	20,375,736	0.22236	4,530,749
17	November Act. Prior Period Adjustments		-	(1,391)
18	Total	44,212,386		9,829,676
19	January, 2021 Est. Old	37,398,184	0.22236	8,315,860
20	January, 2021 Est. New	29,028,431	0.17679	5,131,936
21	December, 2020 Est.	(44,317,227)	0.22236	(9,854,379)
22	December, 2020 Act.	44,143,604	0.22236	9,815,772
23	December Act. Prior Period Adjustments		-	(441)
24	Total	66,252,992		13,408,748
25	February, 2021 Est. New	69,910,470	0.17679	12,359,472
26	January, 2021 Est. Old	(37,398,184)	0.22236	(8,315,860)
27	January, 2021 Est. New	(29,028,431)	0.17679	(5,131,936)
28	January, 2021 Act. Old	37,399,691	0.22236	8,316,195
29	January, 2021 Act. New	29,029,600	0.17679	5,132,143
30	January Act. Prior Period Adjustments		-	1,082
31	Total	69,913,146		12,361,096
32	March, 2021 Est.	56,470,944	0.17679	9,983,498
33	February, 2021 Est.	(69,910,470)	0.17679	(12,359,472)
34	February, 2021 Act.	69,961,252	0.17679	12,368,450
35	February Act. Prior Period Adjustments	0	-	2,523
36	Total	56,521,726		9,994,999



Exhibit 1-E  
Schedule 4  
Sheet 2b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF COMMODITY GAS COST RECOVERY  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	MONTH	SALES	COMMODITY	TOTAL
		SUBJECT TO	COST OF	COMMODITY
		COST OF GAS	GAS	RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	April, 2021 Est.	30,033,859	0.17679	5,309,686
2	March, 2021 Est.	(56,470,944)	0.17679	(9,983,498)
3	March, 2021 Act.	56,466,174	0.17679	9,982,655
4	March Act. Prior Period Adjustments		-	1,222
5	Total	<u>30,029,089</u>		<u>5,310,064</u>
6	May, 2021 Est.	19,773,977	0.17679	3,495,841
7	April, 2021 Est.	(30,033,859)	0.17679	(5,309,686)
8	April, 2021 Act.	29,945,184	0.17679	5,294,009
9	April Act. Prior Period Adjustments		-	123
10	Total	<u>19,685,302</u>		<u>3,480,288</u>
11	June, 2021 Est.	10,375,004	0.17679	1,834,197
12	May, 2021 Est.	(19,773,977)	0.17679	(3,495,841)
13	May, 2021 Act.	19,800,290	0.17679	3,500,493
14	May Act. Prior Period Adjustments		-	(1,339)
15	Total	<u>10,401,317</u>		<u>1,837,510</u>
16	July, 2021 Est.	6,381,482	0.17679	1,128,182
17	June, 2021 Est.	(10,375,004)	0.17679	(1,834,197)
18	June, 2021 Act.	10,366,950	0.17679	1,832,773
19	June Act. Prior Period Adjustments		-	1,074
20	Total	<u>6,373,428</u>		<u>1,127,832</u>
21	August, 2021 Est.	5,727,991	0.17679	1,012,652
22	July, 2021 Est.	(6,381,482)	0.17679	(1,128,182)
23	July, 2021 Act.	6,366,366	0.17679	1,125,510
24	July Act. Prior Period Adjustments		-	(2,441)
25	Total	<u>5,712,875</u>		<u>1,007,538</u>
26	September, 2021 Est.	6,013,821	0.17679	1,063,183
27	August, 2021 Est.	(5,727,991)	0.17679	(1,012,652)
28	August, 2021 Act.	5,722,600	0.17679	1,011,698
29	August Act. Prior Period Adjustments		-	(1,207)
30	Total	<u>6,008,430</u>		<u>1,061,023</u>
31	TOTAL	<u><u>345,278,053</u></u>		<u><u>65,952,991</u></u>

Exhibit 1-E  
Schedule 4  
Sheet 3 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF NSS COMMODITY COST RECOVERY  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	MONTH	RATE SCHEDULE		NSS GAS COST RECOVERY (3=1*2) \$
		NSS VOLUMES (1) THERM	RATE (2) \$/THERM	
1	October, 2020 Est.	33,000	0.11364	3,750
2	September, 2020 Act.	23,090	0.14357	3,315
3	September, 2020 Est.	<u>(24,000)</u>	0.14357	<u>(3,446)</u>
4		32,090		3,619
5	November, 2020 Est.	69,000	0.22466	15,502
6	October, 2020 Act.	42,670	0.11364	4,849
7	October, 2020 Est.	<u>(33,000)</u>	0.11364	<u>(3,750)</u>
8		78,670		16,600
9	December, 2020 Est.	85,000	0.22852	19,424
10	November, 2020 Act.	63,370	0.22466	14,237
11	November, 2020 Est.	<u>(69,000)</u>	0.22466	<u>(15,502)</u>
12		79,370		18,159
13	January, 2021 Est.	101,000	0.22626	22,852
14	December, 2020 Act.	86,870	0.22852	19,852
15	December, 2020 Est.	<u>(85,000)</u>	0.22852	<u>(19,424)</u>
16		102,870		23,280
17	February, 2021 Est.	101,000	0.25822	26,080
18	January, 2021 Act.	98,700	0.22626	22,332
19	January, 2021 Est.	<u>(101,000)</u>	0.22626	<u>(22,852)</u>
20		98,700		25,560
21	March, 2021 Est.	87,000	0.23716	20,633
22	February, 2021 Act.	104,430	0.25822	26,966
23	February, 2021 Est.	<u>(101,000)</u>	0.25822	<u>(26,080)</u>
24		90,430		21,519
25	April, 2021 Est.	76,000	0.22710	17,260
26	March, 2021 Act.	83,630	0.23716	19,834
27	March, 2021 Est.	<u>(87,000)</u>	0.23716	<u>(20,633)</u>
28		72,630		16,460
29	May, 2021 Est.	37,000	0.24178	8,946
30	April, 2021 Act.	67,110	0.22710	15,241
31	April, 2021 Est.	<u>(76,000)</u>	0.22710	<u>(17,260)</u>
32		28,110		6,927
33	June, 2021 Est.	24,000	0.25356	6,085
34	May, 2021 Act.	45,710	0.24178	11,052
35	May, 2021 Est.	<u>(37,000)</u>	0.24178	<u>(8,946)</u>
36		32,710		8,191
37	July, 2021 Est.	22,000	0.29838	6,564
38	June, 2021 Act.	23,260	0.25356	5,898
39	June, 2021 Est.	<u>(24,000)</u>	0.25356	<u>(6,085)</u>
40		21,260		6,377
41	August, 2021 Est.	23,000	0.32214	7,409
42	July, 2021 Act.	22,030	0.29838	6,573
43	July, 2021 Est.	<u>(22,000)</u>	0.29838	<u>(6,564)</u>
44		23,030		7,418
45	September, 2021 Est.	24,000	0.36595	8,783
46	August, 2021 Act.	23,180	0.32214	7,467
47	August, 2021 Est.	<u>(23,000)</u>	0.32214	<u>(7,409)</u>
48		24,180		8,841
49	TOTAL	<u>684,050</u>		<u>162,952</u>

Exhibit 1-E  
Schedule 4  
Sheet 4a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF DEMAND GAS COST RECOVERY  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	October, 2020 Est. Old	5,648,287	0.13888	784,434
2	October, 2020 Est. New	4,157,777	0.12711	528,495
3	October Choice - Est. Old	1,744,529	0.11893	207,477
4	October Choice - Est. New	1,252,944	0.10879	136,308
5	October Est. Priority One Transportation Old	157,771	0.13888	21,911
6	October Est. Priority One Transportation New	116,137	0.12711	14,762
7	September, 2020 Est.	(6,421,225)	0.13888	(891,780)
8	September 2020 Act.	6,428,777	0.13888	892,829
9	September Choice - Est.	(1,357,640)	0.11893	(161,464)
10	September Choice - Act.	1,359,575	0.11893	161,694
11	September Est. Priority One Transportation	(218,332)	0.13888	(30,322)
12	September Act. Priority One Transportation	198,280	0.13888	27,537
13	Total	13,066,880		1,691,881
14	November, 2020 Est. New	20,480,577	0.12711	2,603,286
15	November Choice - Est. New	6,291,157	0.10879	684,415
16	November Est. Priority One Transportation New	283,453	0.12711	36,030
17	October Est. Old	(5,648,287)	0.13888	(784,434)
18	October Est. New	(4,157,777)	0.12711	(528,495)
19	October Act. Old	5,575,238	0.13888	774,289
20	October Act. New	4,103,995	0.12711	521,659
21	October Choice - Est. Old	(1,744,529)	0.11893	(207,477)
22	October Choice - Est. New	(1,252,944)	0.10879	(136,308)
23	October Choice - Act. Old	1,745,761	0.11893	207,623
24	October Choice - Act. New	1,253,829	0.10879	136,404
25	October Est. Priority One Transportation Old	(157,771)	0.13888	(21,911)
26	October Est. Priority One Transportation New	(116,137)	0.12711	(14,762)
27	October Act. Priority One Transportation Old	173,013	0.13888	24,028
28	October Act. Priority One Transportation New	127,357	0.12711	16,188
29	Total	26,956,935		3,310,535
30	December, 2020 Est.	44,317,227	0.12711	5,633,163
31	December Choice - Est.	13,252,015	0.10879	1,441,687
32	December Est. Priority One Transportation	1,008,719	0.12711	128,218
33	November Est.	(20,480,577)	0.12711	(2,603,286)
34	November Act.	20,375,736	0.12711	2,589,960
35	November Choice - Est.	(6,291,157)	0.10879	(684,415)
36	November Choice - Act.	6,285,889	0.10879	683,842
37	November Est. Priority One Transportation	(283,453)	0.12711	(36,030)
38	November Act. Priority One Transportation	523,120	0.12711	66,494
39	Total	58,707,519		7,219,632
40	January, 2021 Est. Old	37,398,184	0.12711	4,753,683
41	January, 2021 Est. New	29,028,431	0.21527	6,248,950
42	January Choice - Est. Old	11,084,378	0.10879	1,205,869
43	January Choice - Est. New	8,499,329	0.18464	1,569,316
44	January Est. Priority One Transportation Old	664,928	0.12711	84,519
45	January Est. Priority One Transportation New	516,117	0.21527	111,105
46	December 2020 Est.	(44,317,227)	0.12711	(5,633,163)
47	December 2020 Act.	44,143,604	0.12711	5,611,094
48	December Choice - Est.	(13,252,015)	0.10879	(1,441,687)
49	December Choice - Act.	13,238,238	0.10879	1,440,188
50	December Est. Priority One Transportation	(1,008,719)	0.12711	(128,218)
51	December Act. Priority One Transportation	892,140	0.12711	113,400
52	Total	86,887,388		13,935,056

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COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF DEMAND GAS COST RECOVERY  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	February, 2021 Est. New	69,910,470	0.21527	15,049,627
2	February Choice - Est. New	20,338,580	0.18464	3,755,315
3	February Est. Priority One Transportation New	1,248,516	0.21527	268,768
4	January Est. Old	(37,398,184)	0.12711	(4,753,683)
5	January Est. New	(29,028,431)	0.21527	(6,248,950)
6	January Act. Old	37,399,691	0.12711	4,753,875
7	January Act. New	29,029,600	0.21527	6,249,202
8	January Choice - Est. Old	(11,084,378)	0.10879	(1,205,869)
9	January Choice - Est. New	(8,499,329)	0.18464	(1,569,316)
10	January Choice - Act. Old	11,082,397	0.10879	1,205,654
11	January Choice - Act. New	8,497,810	0.18464	1,569,036
12	January Est. Priority One Transportation Old	(664,928)	0.12711	(84,519)
13	January Est. Priority One Transportation New	(516,117)	0.21527	(111,105)
14	January Act. Priority One Transportation Old	665,032	0.12711	84,532
15	January Act. Priority One Transportation New	516,198	0.21527	111,122
16	Total	91,496,927		19,073,688
17	March, 2021 Est.	56,470,944	0.21527	12,156,500
18	March Choice - Est.	16,466,343	0.18464	3,040,346
19	March Est. Priority One Transportation	858,605	0.21527	184,832
20	February Est.	(69,910,470)	0.21527	(15,049,627)
21	February Act.	69,961,252	0.21527	15,060,559
22	February Choice - Est.	(20,338,580)	0.18464	(3,755,315)
23	February Choice - Act.	20,350,739	0.18464	3,757,560
24	February Est. Priority One Transportation	(1,248,516)	0.21527	(268,768)
25	February Act. Priority One Transportation	1,212,520	0.21527	261,019
26	Total	73,822,837		15,387,106
27	April, 2021 Est.	30,033,859	0.21527	6,465,389
28	April Choice - Est.	8,778,504	0.18464	1,620,863
29	April Est. Priority One Transportation	788,363	0.21527	169,711
30	March Est.	(56,470,944)	0.21527	(12,156,500)
31	March Act.	56,466,174	0.21527	12,155,473
32	March Choice - Est.	(16,466,343)	0.18464	(3,040,346)
33	March Choice - Act.	16,470,951	0.18464	3,041,196
34	March Est. Priority One Transportation	(858,605)	0.21527	(184,832)
35	March Act. Priority One Transportation	942,340	0.21527	202,858
36	Total	39,684,299		8,273,812
37	May, 2021 Est.	19,773,977	0.21527	4,256,744
38	May Choice - Est.	5,833,815	0.18464	1,077,156
39	May Est. Priority One Transportation	469,503	0.21527	101,070
40	April, 2021 Est.	(30,033,859)	0.21527	(6,465,389)
41	April, 2021 Act.	29,945,184	0.21527	6,446,300
42	April Choice - Est.	(8,778,504)	0.18464	(1,620,863)
43	April Choice - Act.	8,769,170	0.18464	1,619,140
44	April Est. Priority One Transportation	(788,363)	0.21527	(169,711)
45	April Act. Priority One Transportation	589,050	0.21527	126,805
46	Total	25,779,973		5,371,251

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COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF DEMAND GAS COST RECOVERY  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	June, 2021 Est.	10,375,004	0.21527	2,233,427
2	June Choice - Est.	2,972,702	0.18464	548,880
3	June Est. Priority One Transportation	288,081	0.21527	62,015
4	May Est.	(19,773,977)	0.21527	(4,256,744)
5	May Act.	19,800,290	0.21527	4,262,408
6	May Choice - Est.	(5,833,815)	0.18464	(1,077,156)
7	May Choice - Act.	5,834,103	0.18464	1,077,209
8	May Est. Priority One Transportation	(469,503)	0.21527	(101,070)
9	May Act. Priority One Transportation	420,170	0.21527	90,450
10	Total	<u>13,613,055</u>		<u>2,839,420</u>
11	July, 2021 Est.	6,381,482	0.21527	1,373,742
12	July Choice - Est.	1,772,584	0.18464	327,290
13	July Est. Priority One Transportation	203,612	0.21527	43,832
14	June 2021 Est.	(10,375,004)	0.21527	(2,233,427)
15	June 2021 Act.	10,366,950	0.21527	2,231,693
16	June Choice - Est.	(2,972,702)	0.18464	(548,880)
17	June Choice - Act.	2,973,487	0.18464	549,025
18	June Est. Priority One Transportation	(288,081)	0.21527	(62,015)
19	June Act. Priority One Transportation	252,230	0.21527	54,298
20	Total	<u>8,314,558</u>		<u>1,735,557</u>
21	August, 2021 Est.	5,727,991	0.21527	1,233,065
22	August Choice - Est.	1,575,496	0.18464	290,900
23	August Est. Priority One Transportation	181,605	0.21527	39,094
24	July, 2021 Est.	(6,381,482)	0.21527	(1,373,742)
25	July 2021 Act.	6,366,366	0.21527	1,370,488
26	July Choice - Est.	(1,772,584)	0.18464	(327,290)
27	July Choice - Act.	1,772,277	0.18464	327,233
28	July Est. Priority One Transportation	(203,612)	0.21527	(43,832)
29	July Act. Priority One Transportation	182,160	0.21527	39,214
30	Total	<u>7,448,217</u>		<u>1,555,130</u>
31	September, 2021 Est.	6,013,821	0.21527	1,294,595
32	September Choice - Est.	1,626,231	0.18464	300,267
33	September Est. Priority One Transportation	221,271	0.21527	47,633
34	August Est.	(5,727,991)	0.21527	(1,233,065)
35	August Act.	5,722,600	0.21527	1,231,904
36	August Choice - Est.	(1,575,496)	0.18464	(290,900)
37	August Choice - Act.	1,575,748	0.18464	290,946
38	August Est. Priority One Transportation	(181,605)	0.21527	(39,094)
39	August Act. Priority One Transportation	166,730	0.21527	35,892
40	Total	<u>7,841,309</u>		<u>1,638,179</u>
41	TOTAL	<u><u>453,619,897</u></u>		<u><u>82,031,248</u></u>

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COLUMBIA GAS OF PENNSYLVANIA, INC.  
DETAIL OF STANDBY DEMAND COST RECOVERY  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	MONTH	STANDBY VOLUMES	STANDBY DEMAND RATE	STANDBY GAS DEMAND RECOVERIES
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	October, 2020 Est.	0		0
2	September, 2020 Act.	53,030	0.74953	39,748
3	September, 2020 Est.	0	-	0
4		<u>53,030</u>		<u>39,748</u>
5	November, 2020 Est.	0	-	0
6	October, 2020 Act.	53,010	0.74953	39,733
7	October, 2020 Est.	0	-	0
8		<u>53,010</u>		<u>39,733</u>
9	December, 2020 Est.	0	-	0
10	November, 2020 Act.	66,400	0.75043	49,829
11	November, 2020 Est.	0	-	0
12		<u>66,400</u>		<u>49,829</u>
13	January, 2021 Est.	0	-	0
14	December, 2020 Act.	66,380	0.75043	49,814
15	December, 2020 Est.	0	-	0
16		<u>66,380</u>		<u>49,814</u>
17	February, 2021 Est.	0	-	0
18	January, 2021 Act.	62,810	1.14481	71,906
19	January, 2021 Est.	0	-	0
20		<u>62,810</u>		<u>71,906</u>
21	March, 2021 Est.	0	-	0
22	February, 2021 Act.	62,810	1.14481	71,906
23	February, 2021 Est.	0	-	0
24		<u>62,810</u>		<u>71,906</u>
25	April, 2021	0	-	0
26	March, 2021 Act.	62,810	1.14481	71,906
27	March, 2021 Est.	0	-	0
28		<u>62,810</u>		<u>71,906</u>
29	May, 2021	0	-	0
30	April, 2021 Act.	62,780	1.14481	71,871
31	April, 2021 Est.	0	-	0
32		<u>62,780</u>		<u>71,871</u>
33	June, 2021	0	-	0
34	May, 2021 Act.	62,810	1.14481	71,906
35	May, 2021 Est.	0	-	0
36		<u>62,810</u>		<u>71,906</u>
37	July, 2021	0	-	0
38	June, 2021 Act.	62,810	1.14481	71,906
39	June, 2021 Est.	0	-	0
40		<u>62,810</u>		<u>71,906</u>
41	August, 2021	0	-	0
42	July, 2021 Act.	62,810	1.14481	71,906
43	July, 2021 Est.	0	-	0
44		<u>62,810</u>		<u>71,906</u>
45	September, 2021	0	-	0
46	August, 2021 Act.	62,810	1.14481	71,906
47	August, 2021 Est.	0	-	0
48		<u>62,810</u>		<u>71,906</u>
49	TOTAL	<u>741,270</u>		<u>754,333</u>

COLUMBIA GAS OF OF PENNSYLVANIA, INC.  
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE  
OCTOBER, 2020 THROUGH SEPTEMBER, 2021

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1 x 2)	(4)	(5)	(6=4 x 5)
		THERM	\$/THERM	\$	THERM	\$/THERM	\$
1	October, 2020 Est.	33,000	0.00226	75	33,000	0.00093	31
2	September, 2020 Act.	23,090	0.00226	52	23,090	0.00093	21
3	September, 2020 Est.	<u>(24,000)</u>	0.00226	<u>(54)</u>	<u>(24,000)</u>	0.00093	<u>(22)</u>
4		32,090		73	32,090		30
5	November, 2020 Est.	69,000	0.00226	156	69,000	0.00093	64
6	October, 2020 Act.	42,670	0.00226	96	42,670	0.00093	40
7	October, 2020 Est.	<u>(33,000)</u>	0.00226	<u>(75)</u>	<u>(33,000)</u>	0.00093	<u>(31)</u>
8		78,670		178	78,670		73
9	December, 2020 Est.	85,000	0.00226	192	85,000	0.00093	79
10	November, 2020 Act.	63,370	0.00226	143	63,370	0.00093	59
11	November, 2020 Est.	<u>(69,000)</u>	0.00226	<u>(156)</u>	<u>(69,000)</u>	0.00093	<u>(64)</u>
12		79,370		179	79,370		74
13	January, 2021 Est.	101,000	0.00226	228	101,000	0.01050	1,061
14	December, 2020 Act.	86,870	0.00226	196	86,870	0.00093	81
15	December, 2020 Est.	<u>(85,000)</u>	0.00226	<u>(192)</u>	<u>(85,000)</u>	0.00093	<u>(79)</u>
16		102,870		232	102,870		1,062
17	February, 2021 Est.	101,000	0.00226	228	101,000	0.01000	1,010
18	January, 2021 Act.	98,700	0.00226	223	98,700	0.01050	1,036
19	January, 2021 Est.	<u>(101,000)</u>	0.00226	<u>(228)</u>	<u>(101,000)</u>	0.01050	<u>(1,061)</u>
20		98,700		223	98,700		986
21	March, 2021 Est.	87,000	0.00226	197	87,000	0.00093	81
22	February, 2021 Act.	104,430	0.00226	236	104,430	0.01000	1,044
23	February, 2021 Est.	<u>(101,000)</u>	0.00226	<u>(228)</u>	<u>(101,000)</u>	0.01000	<u>(1,010)</u>
24		90,430		204	90,430		115
25	April, 2021 Est.	76,000	0.00226	172	76,000	0.00093	71
26	March, 2021 Act.	83,630	0.00226	189	83,630	0.00093	78
27	March, 2021 Est.	<u>(87,000)</u>	0.00226	<u>(197)</u>	<u>(87,000)</u>	0.00093	<u>(81)</u>
28		72,630		164	72,630		68
29	May, 2021 Est.	37,000	0.00226	84	37,000	0.00093	34
30	April, 2021 Act.	67,110	0.00226	152	67,110	0.00093	62
31	April, 2021 Est.	<u>(76,000)</u>	0.00226	<u>(172)</u>	<u>(76,000)</u>	0.00093	<u>(71)</u>
32		28,110		64	28,110		26
33	June, 2021 Est.	24,000	0.00226	54	24,000	0.00093	22
34	May, 2021 Act.	45,710	0.00226	103	45,710	0.00093	43
35	May, 2021 Est.	<u>(37,000)</u>	0.00226	<u>(84)</u>	<u>(37,000)</u>	0.00093	<u>(34)</u>
36		32,710		74	32,710		30
37	July, 2021 Est.	22,000	0.00226	50	22,000	0.00093	20
38	June, 2021 Act.	23,260	0.00226	53	23,260	0.00093	22
39	June, 2021 Est.	<u>(24,000)</u>	0.00226	<u>(54)</u>	<u>(24,000)</u>	0.00093	<u>(22)</u>
40		21,260		48	21,260		19
41	August, 2021 Est.	23,000	0.00226	52	23,000	0.00093	21
42	July, 2021 Act.	22,030	0.00226	50	22,030	0.00093	20
43	July, 2021 Est.	<u>(22,000)</u>	0.00226	<u>(50)</u>	<u>(22,000)</u>	0.00093	<u>(20)</u>
44		23,030		52	23,030		21
45	Sept., 2021 Est.	24,000	0.00226	54	24,000	0.00093	22
46	August, 2021 Act.	23,180	0.00226	52	23,180	0.00093	22
47	August, 2021 Est.	<u>(23,000)</u>	0.00226	<u>(52)</u>	<u>(23,000)</u>	0.00093	<u>(21)</u>
48		24,180		54	24,180		23
49	TOTAL	<u>684,050</u>		<u>1,546</u>	<u>684,050</u>		<u>2,527</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

- (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:

- (1) The specific reasons for each change.

Response (Kempic):

The rate changes are being proposed to allow Columbia Gas of Pennsylvania a reasonable opportunity to recover revenue sufficient to cover its operating expenses and increases to rate base and provide a reasonable opportunity to earn a fair rate of return.

- (2) The total number of customers served by the utility.

Response (Kempic): Refer to Exhibit No. 3.

- (3) A calculation of the number of customers, by tariff subdivisions, whose bills will be affected by the change.

Response (Johnson): Refer to Exhibit No.103, Schedule No. 8.

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

Response (Johnson): Refer to Exhibit No. 103, Schedule No. 8.

- (5) The direct or indirect effect of the proposed change on the utility's revenue and expenses.

Response (Kempic): Refer to Exhibit Nos. 3 and 4.



COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52

- (6) The effect of the change on the service rendered by the utility.

Response (Kempic): Service rendered by the utility will not be impacted by the changes to rates.

- (7) A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement about why these factors were chosen and the relative importance of each. This subsection does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. §1308 (relating to voluntary changes in rates).

Response (Kempic): Not Applicable.

- (8) Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. §1308.

Response (Kempic): Not Applicable.

- (9) Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided

Response (Kempic): No customer polls were taken to indicate customer acceptance and desire for the proposed rate changes.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52

- (10) Plans the utility has for introducing or implementing the changes with respect to its ratepayers.

Response (Kempic): Columbia will notify its ratepayers of the proposed changes through a bill insert in compliance with the Commission's Regulations (Pa Code Section 53.45).

- (11) F.C.C., F.E.R.C. or Commission orders or rulings applicable to the filing.

Response (Kempic): There are no orders or rulings that directly apply to this change.

- (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 all of the following:

- (1) The specific reason for each increase or decrease.

Response (Kempic): The rate changes are being proposed to allow Columbia Gas of Pennsylvania a reasonable opportunity to recover revenue sufficient to cover its operating expenses and increases to rate base and provide a reasonable opportunity to earn a fair rate of return.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52

- (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 (Kempic): Refer to Exhibit No.2.

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

Response (Johnson): Refer to Exhibit No. 103, Schedule No. 8.

- (4) A calculation of the total increase, in dollars, by tariff subdivision, projected to an annual basis.

Response (Johnson): Refer to Exhibit No. 103, Schedule No. 8.

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

Response (Johnson): Refer to Exhibit No.103, Schedule No. 8.

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

Response (Johnson): Refer to Exhibit No.103, Schedule No. 8.

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

13. Attach copies of the summaries of the projected two years' Company's budgets (revenues, expense, and capital).

Response:

Please see the Company's response to Standard Data Request GAS-ROR-13 for projected revenues and expenses.

Please see the Company's response to Standard Data Request GAS-ROR-14 for the projected construction budget.

Columbia Gas of Pennsylvania, Inc.  
 Docket No. R-2022-3031211  
 Referenced by Commission Regulations

Commission Regulation Number	Commission Regulation	Historic Test Year Twelve Months Ended <u>November 30, 2020</u>		Fully Projected Future Test Year Twelve Months Ended <u>December 31, 2022</u>		Witness
		<u>Exhibit</u>	<u>Schedule</u>	<u>Exhibit</u>	<u>Schedule</u>	
<b>53.52</b>	<b><u>Applicability: Public Utilities Other Than Canal, Turnpike, Bridge, and Wharf Companies</u></b>					
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:	13	3			Kempic
53.52(a)1	The specific reasons for each change.	13	1	113	1	Kempic/Johnson
53.52(a)2	The total number of customers served by the utility.	3 13	1	103 113	1	Siegler Kempic
53.52(a)3	A calculation of the number of customers, by tariff subdivision, whose bills will be affected by the change.	3 13	1	103 113	1	Siegler Kempic
53.52(a)4	The effect of the change on the utility's customers.	3 13	1	103 113	1	Siegler Kempic
53.52(a)5	The direct or indirect effect of the proposed change on the utility's revenue and expenses.	13	1	113	1	Kempic/Johnson
53.52(a)6	The effect of the change on the service rendered by the utility	13	1	113	1	Kempic/Johnson
53.52(a)7	A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement about why these factors were chosen and the relative importance of each. This subsection does not apply to a portion of a change seeking a general rate increase as defined in 66 Pa. C. S. & 1308 (relating to voluntary changes in rates).	13	1	113	1	Kempic/Johnson
53.52(a)8	Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C. S. & 1308.	13	1	113	1	Kempic/Johnson
53.52(a)9	Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided.	13	1	113	1	Kempic/Johnson
53.52(a)10	Plans the utility has for introducing or implementing the changes with respect to its ratepayers.	13	1	113	1	Kempic/Johnson
53.52(a)11	FCC, FERC or Commission orders or rulings applicable to the filing.	13	1	113	1	Kempic/Johnson
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 all of the following:	13	3			Kempic/Johnson

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53.52(b)1	The specific reasons for each Increase or decrease.	13	1	113	1	Kempic/Johnson
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.	2 3 13	1	102 103 113	1 1	Miller Siegler Kempic
53.52(b)3	A calculation of the number of customers, by tariff subdivision, whose bills will be increased.	3 13	1	103 113	1	Siegler Kempic
53.52(b)4	A calculation of the total increases, in dollars, by tariff subdivision, projected to an annual basis.	3 13	1	103 113	1	Siegler Kempic
53.52(b)5	A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.	3 13	1	103 113	1	Siegler Kempic
53.52(b)6	A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.	3 13	1	103 113	1	Siegler Kempic
53.52(c)1	A Statement showing the utility's calculation of the rate of return earned in the 12-month period referred to on subsection (b)(2), and the anticipated rate of return to be earned when the tariff, revision, or supplemental becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation.	8		108		Covert
53.52(c)2	A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2).	1	1	101		Miller
53.52(c)3	A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).	8	1, 2	108		Covert
53.52(c)4	A statement showing the amount of the depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).	8	3	108	3	Covert
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 balance sheet required by paragraph (2).	2	1	102	1	Miller
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) and the date of transmittal of the tariff, revision or supplement. As used on 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).	1	2	101		Miller
53.53 I A	<b>53.53 I. VALUATION</b> <b>A. ALL UTILITIES</b>					
53.53.I.A.1	Provide a corporate history (include the dates of original incorporation, subsequent mergers and/or acquisitions). Indicate all countries and cities and other governmental subdivisions to which service is provided (including service areas outside the state), and the total population in the area served.	15	1	115		Danhires

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53-53.I.A.2	Provide a schedule showing the measures of value and the 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 one listed above, reflecting respondent's final claim in its previous rate case.	8		108		Covert
53-53.I.A.3	Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of all factors which were considered in arriving at estimates of service life and dispersion by account. Provide dates of all field inspections and facilities visited.	9	1	109	1	Spanos
53-53.I.A.4	Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized. a. If any utility plant was excluded from the measures of value because it was deemed not to be "used and useful" in the public service, supply a detailed description of each item of property. b. Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and annuities. (i) These calculations should be provided for plant in service as well as other categories of plant, including, but not limited, to contributions in aid of construction, customer's advances for construction, and anticipated retirements associated with any construction work in progress claims (if Applicable)	9	1	109	1	Spanos
53-53.I.A.5	Provide a comparison of respondent's calculated depreciation reserve vs. book reserve by account at the end of the test year.	9	2	109	2	Spanos
53-53.I.A.6	Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate: a. For the purposes of this filing. b. For the purposes of the most recent rate increase filing prior to the current proceedings. (i) Supply a comprehensive statement of any changes made in method of depreciation and in the selection of average service lives and dispersion.	9	3	109	3	Spanos
53-53.I.A.7	Provide a table, showing the cumulative depreciated original cost 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. Original cost - the total surviving cost associated with each installation year from all plant accounts.	9	4	109	4	Spanos

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	c. Calculated depreciation reserve-the calculated depreciation reserve associated with each installation year from all plant accounts. d. Depreciated original cost - (Column B minus Column C). e. Total - cumulation year by year of the figures from Column D. f. <u>Column E divided by the total of the figure in Column D.</u>	9	4	109	4	Spanos
53-53.I.A.8	Provide a description of the trending methodology which was utilized. Identify all indexes which were used (include all backup workpapers) and all the reasons particular indexes were chosen. If indexes were spliced, indicate which years were utilized in any splices. if indexes were composite, show all supporting calculations, include any analysis made to "test" the applicability of any index.	8		108		Covert
53-53.I.A.9	Provide an exhibit indicating the spot trended original cost at test year end by vintage by account and include applicable depreciation reserves. Include total by account for all other trended measures of value.	8		108		Covert
53-53.I.A.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 suppliers' prices. d. Indexes developed from company records and company price histories. e. Construction equipment. f. <u>Government statistical releases.</u>	8		108		Covert
53-53.I.A.11	Provide a table, showing the cumulative trended depreciated original cost (at the spot price level) by year 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-accumulation year by year of the figures from Column D. f. <u>Column E divided by the total of the figures in Column D.</u>	8		108		Covert
53-53.I.A.12	If a claim is made for 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. [These exhibits should be updated at the conclusion of these proceedings.]	8		108		Covert



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53-53.I.A.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 expensed 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. [These exhibits should be updated at the conclusion of these proceedings.]	8		108		Covert
53-53.I.A.14	If a claim is made for plant held for future use, supply the following: a. A brief description of the plant or land site and its cost. 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.	8		108		Covert
53-53.I.A.15	If materials and supplies comprise part of the cash working capital claim, attach an exhibit showing the actual book balances for materials and supplies by month for the 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.]	8		108		Covert
53-53.I.A.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.]	8		108		Covert
53-53.I.A.17	Regardless of whether a claim for net negative or positive salvage is made, attach an exhibit showing gross salvage, cost of removal, and net salvage for the test year and four previous years by account.	9	5	109	5	Spanos
53-53.I.A.18	Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measures of value.	8		108		Covert
<b>53-53-I.C</b>	<b>53-53.I VALUATION</b> <b>C. GAS UTILITIES</b>					
53-53.I.C.1	Provide, with respect to the scope of operations of the utility, a description of all property, including an explanation of the system's operation, and all plans for any significant future expansion, modification, or other alterations of facilities. This description should include, but not be limited to the following: a. If respondent has various gas service areas, indicate if they are integrated, such that the gas supply is available to all customers. b. Provide all pertinent data regarding company policy related to the addition of new consumers in the company's service area. c. Explain how respondent obtains its gas supply, as follows: (i) Explain how respondent stores or manufactures gas; if applicable. (ii) State whether the company has peak shaving facilities. (iii) Provide details of coal-gasification programs, if any. (iv) Describe the potential for emergency purchases of gas. (v) Provide the amount of gas in MCF supplied by various suppliers in the test year (include a copy of all contracts).	17		117		Siegler

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	d. Provide plans for future gas supply, as follows: (i) Supply details of anticipated gas supply from respondent's near-term development of gas wells, if any. (ii) Provide gas supply agreements and well development ventures and identify the parties thereto.  e. Indicate any anticipated curtailments and explain the reasons for the curtailments. f. Provide current data on any Federal Power Commission action or programs that may affect, or tend to affect, the natural gas supply to the gas utility.	17		117		Siegler
53-53.I.C.2	Provide an overall system map, including and labeling all measuring and regulating stations, storage facilities, production facilities transmission and distribution mains, by size, and all interconnections with other utilities and pipelines.	15	2	115		Danhires
<b>53-53.II.A</b>	<b>53-53.II. RATE RETURN A. ALL UTILITIES</b>					
53-53.II.A.1	Provide capitalization and capitalization ratios for the last five-year period and projected through the next two years. (With short-term debt and without short-term debt.) Company, Parent and System (consolidated)). a. Provide year-end interest coverages before and after taxes for the last three years and at latest date. (Indenture and SEC Bases.) (Company, Parent and System (consolidated)). b. Provide year-end preferred stock dividend coverages for last three years and at latest date (Charter and SEC bases).	401		401		Moul
53-53.II.A.2	Provide latest quarterly financial report (Company and Parent).	402		402		Moul
53-53.II.A.3	Provide latest Stockholder's Report (Company and Parent).	403		403		Moul
53-53.II.A.4	Provide latest Prospectus (Company and Parent).	404		404		Moul
53-53.II.A.5	Supply projected capital requirements and sources of Company, Parent and System (consolidated) for each of future three years.	405		405		Moul
53-53.II.A.6	Provide a schedule of debt and preferred stock of Company, Parent and System (Consolidated) as of test year-end and latest date, detailing for each issue (if applicable): a. Date of issue b. Date of maturity c. Amount issued d. Amount outstanding e. Amount retired f. Amount reacquired g. Gain on reacquisition h. Coupon rate i. Discount or premium at issuance j. Issuance expenses k. Net proceeds l. Sinking Fund requirements m. Effective interest rate n. Dividend rate o. Effective cost rate p. Total average weighted effective Cost Rate	406		406		Moul

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53-53.II.A.7	Supply financial data of Company and/or Parent for last five years: a. Earnings-price ratio (average) b. Earnings-book value ratio (per share basis) (avg. book value) c. Dividend yield (average) d. Earnings per share (dollars) e. Dividends per share (dollars) f. Average book value per share yearly g. Average yearly market price per share (monthly high-low basis) h. Pre-tax funded debt interest coverage i. Post-tax funded debt interest coverage j. Market price-book value ratio	407		407		Moul
53-53.II.A.8	State amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate cases vases: a. Actual test year b. Annualized test year-end c. Proposed test year-end	7		107		Harding
53-53.II.A.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 cases vases: a. Actual test year b. Annualized test year-end c. Proposed test year-end	7		107		Harding
53-53.II.A.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.	7		107		Harding

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53-53.II.A.11	Provide AFUDC charged by company at test year-end and latest date, and explain method by which rate was calculated.	408		408		Covert
53-53.II.A.12	Set forth provisions of Company's and Parent's charter and indentures (if applicable) which describe coverage requirements, limits on proportions of types of capital outstanding, and restrictions on dividend payouts.	409		409		Moul
53-53.II.A.13	Attach copies of the summaries of the projected 2 year's Company's budgets (revenue, expense and capital).	13	2	113	2	Miller
53-53.II.A.14	Describe long-term debt reacquisition's by Company and Parent as follows: a. Reacquisition's by issue by year. b. Total gain on reacquisition's by issue by year. c. Accounting of gain for income tax and book purposes.	410		410		Moul
53-53.II.A.15	Set forth amount of compensating bank balances required under each of the following rate base bases: a. Annualized test year operations. b. Operations under proposed rates.	411		411		Moul
53-53.II.A.16	Provide the following information concerning compensating bank balance requirements for actual test year: a. Name of each bank. b. Address of each bank. c. Types of accounts with each bank (checking, savings, escrow, other services, etc.). d. Average Daily Balance in each account. e. Amount and percentage requirements for compensating bank balance at each bank. f. Average daily compensating bank balance at each bank. g. Documents from each bank explaining compensating bank balance requirements. h. Interest earned on each type of account.	411		411		Moul
53-53.II.A.17	Provide the following information concerning bank notes payable for actual test year: a. Line of Credit at each bank. b. Average daily balances of notes payable to each bank, by name of bank. c. interest rate charged on each bank note (Prime rate, formula rate or other). d. Purpose of each bank note (e.g., construction, fuel storage, working capital, debt retirement). e. Prospective future need for this type of financing	412		412		Moul
53-53.II.A.18	Set forth amount of total cash (all cash accounts) on hand from balance sheets for last 24-calendar months preceding test year-end.	1	3	101		Miller
53-53.II.A.19	Submit details on Company or Parent common stock offerings (past 5 years to present) as follows: a. Date of Prospectus b. Date of offering c. Record date d. Offering period-dates and number of days e. Amount and number of share of offering	413		413		Moul

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	f. Offering ratio (if rights offering) g. Per cent subscribed h. Offering price i. Gross proceeds per share j. Expenses per share j. Net proceeds per share (i-j) l. Market price per share 1. At record date 2. At offering date 3. One month after close of offering m. Average market price during offering 1. Price per share 2. Rights per share-average value of rights n. Latest reported earnings per share at time of offering o. Latest reported dividends at time of offering	413		413		Moul
53-53.II.A.20	Provide latest available balance sheet and income statement for Company, Parent and System (consolidated).	414		414		Miller
53-53.II.A.21	Provide Original Cost, Trended Original Cost and Fair Value rate base claims.	8		108		Covert
53-53.II.A.22	a. Provide Operating Income claims under: (i) Present rates (ii) Pro forma present rates (annualized & normalized) (iii) Proposed rates (annualized & 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	2	2	102	2	Miller
53-53.II.A.23	List details and sources of "Other Property and Investments," "Temporary Cash Investments and Working Funds on test year-end balance sheet.	1	4	101		Miller
53-53.II.A.24	Attach chart explaining Company's corporate relationship to its affiliates (System Structure).	15	3	115		Kempic
53-53.II.A.25	If the utility plans to make a formal claim for a specific allowable rate of return. Provide the following data in statement form: a. Claimed capitalization and capitalization ratios with supporting data. b. Claimed cost of long-term debt with supporting data. c. Claimed cost of short-term debt with supporting data. d. Claimed cost of total debt with supporting data. e. Claimed cost of preferred stock with supporting data f. Claimed cost of common equity with supporting data.	400		400		Moul
53-53.II.A.26	Provide the following income tax data: a. Consolidated income tax adjustments, if applicable. b. Interest for tax purposes (basis).	7		107		Harding
<b>53-53.II.C</b>	<b>53-53.II. RATE RETURN</b> <b>C. GAS UTILITIES</b>					
53-53.II.C.1	Provide test year monthly balances for "Current Gas Storage" and notes financing such storage.	1	5	101		Miller

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53-53.III.A	<b>53-53.III. BALANCE SHEET AND OPERATING STATEMENT A ALL UTILITIES</b>					
53-53.III.A1	Provide a comparative balance sheet for the test year and the preceding year which corresponds with the test year date.	1	1	101		Miller
53-53.III.A2	Set forth the major items of Other Physical Property, Investments in Affiliated Companies and Other Investments.	1	6	101		Miller
53-53.III.A3	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).	1	7	101		Miller
53-53.III.A4	Describe the nature and/or origin and amounts of notes receivable, accounts receivable from associated companies, and any other sign fact receivables, other than customer accounts, which appear on balance sheet.	1	8	101		Miller
53-53.III.A5	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.	1	9	101		Miller
53-53.III.A6	Provide a list of prepayments and give an explanation of special prepayments.	1	10	101		Miller
53-53.III.A7	Explain in detail any other significant (in amount) current assets listed on balance sheet.	1	11	101		Miller
53-53.III.A8	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 effect operating results.	1	12	101		Miller
53-53.III.A9	Explain the nature of accounts payable to associated companies, and note amounts of significant items.	1	13	101		Miller
53-53.III.A10	Provide details of other deferred credits as to their origin and disposition policy (e.g. - amortization).	1	14	101		Miller
53-53.III.A11	Supply basis for Injury and Damages reserve and amortization thereof.	1	15	101		Miller
53-53.III.A12	Provide details of any significant reserves, other than depreciation, bad debt, injury and damages, appearing on balance sheet.	1	16	101		Miller
53-53.III.A13	Provide an analysis of Unappropriated retained earnings for the test year and three preceding calendar years.	1	17	101		Miller
53-53.III.A14	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	8		108		Covert

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	f. Pa. Capital Stock Tax accrued or prepaid g. Pa. Public 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.	8		108		Covert
53-53.III.A15	Supply an exhibit supporting the claim for working capital requirement based on the 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. Explain procedures followed (exclude telephone).	8	4	108	4	Covert
53-53.III.A16	Provide detailed calculations showing the derivation of the tax liability offset against gross cash working capital requirements.	8	4	108	4	Covert
53-53.III.A17	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 Federal Deferred State Income Tax Credits Other Credits Other Credits and Charges, etc. Total Income Taxes Net Utility Operating Income Other Income & Deductions Other Income Detailed listing of Other Income used in Tax Calculation Other Income Deduction Detailed Listing Taxes Applicable to Other Income and Deductions	2 2	3 4	102	3	Miller Miller

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		Exhibit	Schedule	Exhibit	Schedule	
	Listing 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 (Footnote each adjustment to the above statements with explanation in sufficient clarifying detail.)	2	3, 4			Miller
53-53.III.A18	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.	2	5	102	4	Miller
53-53.III.A19	List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided.	13	5	113	3	Miller
53-53.III.A20	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.	4	4	104	4	Miller
53-53.III.A21	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 expense (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 cost thereof for union and non-union personnel. Any specific benefits for electives 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.	4	5	104	5	Miller
53-53.III.A22	Supply an exhibit showing an analysis, by functional accounts, of the charges by affiliates (Service Corporations, etc.) for services rendered included in the operating expenses of the filing company 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.	4	11	104	9	Miller



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53-53.III.A23	e. Supply the components and amounts comprising the expense in this account. f. Provide details of initial source of charge and reason thereof. Describe costs relative to leasing equipment, computer rentals, and office space, including terms and conditions of the lease. State method for calculating monthly or annual payments.	4	12	104	9	Miller
53-53.III.A24	Submit detailed calculations (or best estimates) of the cost resulting from major storm damage.	4	13	104	9	Miller
53-53.III.A25	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	4	8	104	6	Miller
53-53.III.A26	Provide a list of reports, data, or statements requested by and submitted to the Commission during and subsequent to the test year.	14	1	114	1	Danhires
53-53.III.A27	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.	4	14	104	9	Miller
53-53.III.A28	Submit a schedule showing, by major components, the expenditures associated with Outside Services Employed, Regulatory Commission Expenses and Miscellaneous General Expenses, for the test year and prior two comparable years.	4	14	104	9	Miller
53-53.III.A29	Submit details of information covering research and development expenditures, including major projects within the company and forecasted company programs.	4	9	104	7	Miller
53-53.III.A30	Provide a detailed schedule of all charitable and civic contributions by recipient and amount for the test year.	4	15	104	9	Miller
53-53.III.A31	Provide a detailed analysis of Special Services-Account 795.	4	14	104	9	Miller
53-53.III.A32	Provide a detailed analysis of Miscellaneous General Expense-Account No. 801.	4	14	104	9	Miller
53-53.III.A33	Provide a labor productivity schedule.	4	10	104	8	Miller
53-53.III.A34	List and explain all non-recurring abnormal or extraordinary expenses incurred in the test year which will not be present in future years.	4	16	104	9	Miller
53-53.III.A35	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.)  [Responses shall be submitted and identified as exhibits.]	4	16	104	9	Miller
53-53.III.A36	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 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.	4	16	104	9	Miller

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53-53.III.A37	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.	4	16	104	9	Miller
53-53.III.A38	Submit a statement of past and anticipated changes, since the previous rate case, in major accounting procedures.	4	16	104	9	Miller
53-53.III.A39	Identify the specific witness for all statements and schedules of revenues, expenses, taxes, property, valuation, etc.	13	3	113	3	Kempic
53-53.III.A40	Adjustments which are estimated shall be fully supported by basic information reasonably necessary.	13	4	113	3	Miller
53-53.III.A41	Submit a statement explaining the derivation of the amounts used for projecting future test year level of operations and submit appropriate schedules supporting the projected test year level of operations.	13	4	113	3	Miller
53-53.III.A42	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.	2	6	102	5	Miller
53-53.III.A43	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)	2	6	102	5	Miller
53-53.III.A44	Ratios, percentages, allocations and averages used in adjustments must be fully supported and identified as to source.	13	4	113	3	Miller
53-53.III.A45	Provide an explanation of any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate case.	13	4	113	3	Miller
53-53.III.A46	Supply a copy of internal and independent audit reports of the test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.	13	4	113	3	Miller
53-53.III.A47	Submit a schedule showing rate of return on facilities allocated to serve wholesale customers.	11		111		Johnson
53-53.III.A48	Provide a copy of the latest capital stock tax report and the latest capital stock tax settlement.	6	3	106	3	Harding
53-53.III.A49	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.	6	4	106	3	Harding
53-53.III.A50	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. PUC assessment f. other property g. any other appropriate categories	6	2	106	2	Harding
53-53.III.A51	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.	7		107		Harding

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53-53.III.A52	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).	7		107		Harding
	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.	7		107		Harding
53-53.III.A53	Submit a schedule showing a breakdown of the deferred income taxes by state and federal per books, <u>pro-forma existing rates, and under proposed rates.</u>	7		107		Harding
53-53.III.A54	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.	7		107		Harding
53-53.III.A55	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 purposes.	7		107		Harding
53-53.III.A56	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.	7		107		Harding
53-53.III.A57	Submit detailed calculations showing the derivation of deferred income taxes for amortization of repair allowance if such policy is followed. [Note: Submit additional schedules if the company has more than one accounting area.]	7		107		Harding
53-53.III.A58	Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits and reserves by accounting areas.	7		107		Harding
53-53.III.A59	Provide details of the Federal Surtax Credit allocated to the Pennsylvania jurisdictional area, if applicable.	7		107		Harding
53-53.III.A60	Explain the reason for the use of cost of removal of any retired plant figures in the income tax calculations.	7		107		Harding
53-53.III.A61	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.	7		107		Harding

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53-53.III.A62	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 no increasing capacity additions).	7		107		Harding
53-53.III.A63	State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. (If not, explain).	7		107		Harding
53-53.III.A64	Show any income tax loss/gain carryovers from previous years that may effect 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.	7		107		Harding
53-53.III.A65	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 this 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 calculations. 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 saving reduction. State whether state taxes are increased to reflect the construction interest elimination.	7		107		Harding
53-53.III.A66	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.	7		107		Harding
53-53.III.A67	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.	7		107		Harding
53-53.III.A68	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.	7		107		Harding

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53-53.III.A69	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.)	7		107		Harding
53-53.III.A70	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, then additional separate worksheets must be provided in addition to those for total company.]	7		107		Harding
53-53.III.A71	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 the adjustments going from recorded test year to annualized test year).	7		107		Harding
<b>53-53.III.E</b>	<b>53-53.III.BALANCE SHEET AND OPERATING STATEMENT</b> <b>E. GAS UTILITIES</b>					
53-53.III.E.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..	1	18	101		Miller
53-53.III.E.2	Provide details of items and amounts comprising the accounting entries for Deferred Fuel Cost at the beginning and end of the test year.	1	18	101		Miller
53-53.III.E.3	Submit a schedule showing a reconciliation of test year MCF sales and line losses. List all amounts of gas purchased, manufactured and transported.	10	7	110	7	Siegler
53-53.III.E.4	Provide detailed calculations substantiating the adjustment 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. Break down 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.	3		103		Siegler
53-53.III.E.5	Submit a schedule showing the sources of gas supply associated with annualized MCF sales.	12	1	112	1	Siegler

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53-53.III.E.6	Supply, by classification. Operating Revenues - Miscellaneous for test year	3		103		Siegler
53-53.III.E.7	Provide details of respondent's attempts to recover uncollectible and delinquent accounts.	16		116	1	Siegler
53-53.III.E.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, 5 percent), then state whether the percentage increase is being applied to all three items of revenue - rate blocks plus FCA and STA.	3		103		Siegler
53-53.III.E.9	Describe the procedures involved in determining whether forfeited discounts or penalties are applied to customers billing.	3		103		Siegler
53-53.III.E.10	Provide annualization of revenues as a result of rate changes occurring during the test year, at the level of operations as of end of the test year.	3		103		Siegler
53-53.III.E.11	Provide a detailed billing analysis supporting present and proposed rates by customer classification and/or tariff rate schedule.	3		103		Siegler
53-53.III.E.12	Provide a schedule showing residential and commercial heating sales by unit (MCF) per month and degree days for the test year and three preceding twelve month periods.	10	1	110	1	Bartos
53-53.III.E.13	Provide a schedule of present and proposed tariff rates showing dollar change and percent of change by block. Also, provide an explanation of any change in block structure and the reasons therefore.	3		103		Siegler
53-53.III.E.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 revenues. (d) Provide explanations if any of the surcharges are not applicable to respondent's operations.  [The schedule should also show number of customers and unit of sales (Mcf), and should provide number of customers by service classification at beginning and end of test year.]	3		103		Siegler

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	b. Provide details of sales for resale, based on periods five years before and projections for five years after the test year, and for the test year. List customers, Mcf sold, revenues received, source of Mcf sold (storage gas, pipeline gas, manufactured gas, natural or synthetic), contracted or spot sales, <del>whether sales are to affiliated companies, and any other pertinent information</del>	3		103		Siegler
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.	3		103		Siegler
53-53.III.E.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.	2	7	102	6	Miller
53-53.III.E.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).	4	1	104	1	Miller
53-53.III.E.18	If the utility has a Fuel Adjustment Clause: a. State the base fuel cost per MCF chargeable against basic customers' rates during the test year. If there was any change in this basic fuel charge during the test year, give details and explanation thereof. b. State the amount in which the fuel adjustment clause cost per MCF exceeds the fuel cost per MCF charged in base rates at the end of the test year. c. If fuel cost deferment is used at the end of the test year, give (i) The amount of deferred fuel cost contained in the operating statement that was deferred from the 12-month operating period immediately preceding the test year. (ii) The amount of deferred fuel cost that was removed from the test period and deferred to the period immediately following the test year. d. State the amount of Fuel Adjustment Clause revenues credited to the test year operating account.  e. State the amount of fuel cost charged to the operating expense account in the test year which is the basis of Fuel Adjustment Clause billings to customers in that year. Provide summary details of this charge f. From the recorded test year operating account, remove the Fuel Adjustment Clause Revenues. Also remove from the test year recorded operating account the excess of fuel cost over base rate fuel charges, which is the basis for the Fuel Adjustment charges. Explain any differences between FAC Revenues and excess fuel costs. [The above is intended to limit the operating account to existing customers' base rate revenues and expense deductions relative thereto].	12	2	112	2	Siegler
53-53.III.E.19	Provide growth patterns of usage and customer numbers per rate class, using historical and projected data.	10	2	110	2	Bartos
53-53.III.E.20	Provide, for test year only, a schedule by tariff rates and by service classifications showing proposed increase and percent of increase.	3		103		Siegler

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53-53.III.E.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.	2	8	102	7	Miller
53-53.III.E.22	Provide supporting data detailing curtailment adjustments, procedures and policies.	10	3	110	3	Siegler
53-53.III.E.23	Submit a schedule showing fuel cost in excess of base compared to fuel cost recovery for the period <u>two months prior to test year and the test year</u>	12	3	112	2	Siegler
53-53.III.E.24	Supply a detailed analysis of Purchased Gas for the test year and the twelve month period prior to the test year.	12	4	112	2	Siegler
53-53.III.E.25	Submit calculations supporting energy cost per MCF and operating ratio used to determine increase <u>in costs other than production to serve additional load</u> .	12	4	112	2	Siegler
53-53.III.E.26	Submit detailed calculations for bulk gas transmission service costs under supply and/or interconnection agreements.	12	4	112	2	Siegler
53-53.III.E.27	Submit a schedule for gas producing units retired or scheduled for retirement subsequent to the test year showing station, units, MCF capacity, hours of operation during test year, net output produced and cents/MCF of maintenance and fuel expenses.	13	6	113	4	Covert
53-53.III.E.28	Provide a statement explaining the details of firm gas purchase (long-term) contracts with affiliated and nonaffiliated utilities, including determination of costs, terms of contract, and other pertinent information.	17		117		Siegler
53-53.III.E.29	Provide intrastate operations percentages by expense categories for two years prior to the test year.	4	17	104	9	Miller
53-53.III.E.30	Provide a schedule showing suppliers, MCF purchased, cost (small purchases from independent suppliers may be grouped); emergency purchases, listing same information; curtailments during the year; gas put into and taken out of storage; line loss, and any other gas input or output not in the ordinary course of business.	12	4	112	2	Siegler
53-53.III.E.31	Provide a schedule showing the determination of the fuel costs included in the base cost of fuel.	12	5	112	2	Siegler
53-53.III.E.32	Provide a schedule showing the calculation of any deferred fuel costs shown in Account 174. Also, explain the accounting, with supporting detail, for any associated income taxes.	1	19	101		Miller
53-53.III.E.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 MCF 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 MCF 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.	4	18	104	9	Miller
53-53.III.E.34	Prepare a 3-column schedule of expenses, as described below for the following periods (supply sub-accounts, if significant, to clarify basic accounts): a. Column 1 - Test Year b. Column 2 and 3 - The two previous years	4	3 19	104	3	Miller



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Docket No. R-2022-3031211  
Referenced by Commission Regulations

Commission Regulation Number	Commission Regulation	Historic Test Year Twelve Months Ended <u>November 30, 2020</u>		Fully Projected Future Test Year Twelve Months Ended <u>December 31, 2022</u>		Witness
		<u>Exhibit</u>	<u>Schedule</u>	<u>Exhibit</u>	<u>Schedule</u>	
	Provide the annual recorded expense by accounts. (Identify all accounts used but not specifically listed below.)					
53-53.III.E.35	Submit a schedule showing the Gross Receipts Tax Base used in computing Pennsylvania Gross Receipts Tax Adjustment.	6	1	106	1	Harding
53-53.III.E.36	State the amount of gas, in MCF, obtained through various suppliers in past years.	12	4	112	2	Siegler
53-53.III.E.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.	3		103		Siegler
53-53.III.E.38	Identify company's policy with respect to replacing customers lost through attrition.	10	4	110	4	Siegler
53-53.III.E.39	Identify procedures developed to govern relationship between the respondent and potential customers - i.e., basically expansion, alternate energy requirements, availability of supply, availability of distribution facilities, ownership of metering and related facilities.	10	4	110	4	Danhires
<b>53-53.IV.B</b>	<b>53-53.IV. RATE STRUCTURE</b> <b>B. GAS UTILITIES</b> Each gas utility shall submit the following simultaneously with any rate increase filing:					
53-53.IV.B.1	Provide a Cost of Service Study showing the rate of return under the present and proposed tariffs for all customer classifications. The study should include a summary of the allocated measures of value, operating revenues, operating expenses and net return for each of the customer classifications at original cost and at the 5-year trended original cost.	11		111	1 - 3	Johnson
53-53.IV.B.2	Provide a statement of testimony describing the complete methodology of the cost of service study.	11		111		Johnson
53-53.IV.B.3	Provide a complete description and back-up calculations for all allocation factors.	11		111	4	Johnson
53-53.IV.B.4	Provide an exhibit for each customer classification showing the following data for the test year and the four previous years: a. The maximum coincident peak day demand. b. The maximum coincident 3-day peak day demand. c. The average monthly consumption in Mcf during the Primary Heating Season (November-March).  d. The average monthly consumption in Mcf during the Non-heating season (April-October). e. The average daily consumption in Mcf for each 12-month period	10	5	110	5	Bartos
53-53.IV.B.5	Submit a Bill Frequency Analysis for each rate. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the Mcf or therms at each interval, the cumulative Mcf or therms at each interval, the accumulation of Mcf or therms passing through each interval, and the revenue at each interval for both the present rate and the proposed rates. The analysis should show only those revenues collected from the basic tariff	11		111		Siegler
53-53.IV.B.6	Supply copies of all present and proposed Gas Tariffs.	14	2	114	1	Danhires
53-53.IV.B.7	Supply a graph of present and proposed base rates on hyperbolic cross section paper.	11		111	5	Siegler

Columbia Gas of Pennsylvania, Inc.  
Docket No. R-2022-3031211  
Referenced by Commission Regulations

Commission Regulation Number	Commission Regulation	Historic Test Year Twelve Months Ended <u>November 30, 2020</u>		Fully Projected Future Test Year Twelve Months Ended <u>December 31, 2022</u>		Witness
		<u>Exhibit</u>	<u>Schedule</u>	<u>Exhibit</u>	<u>Schedule</u>	
53-53-IV.B.8	Supply a map showing the Gas System Facilities and Gas Service Areas. The map should include transmission lines, distribution lines, other companies' lines interconnecting with the interconnecting points clearly designated, major compressor stations, gas storage and gas storage lines. The normal direction of gas flow within the transmission system should be indicated by arrows. Separate service areas within the system should be clearly designated.	15	2	115		Danhires
53-53-IV.B.9	Supply a cost analysis supporting minimum charges for all rate schedules.	11		111	2 - 3	Johnson
53-53-IV.B.10	Supply a cost analysis supporting demand charges for all tariffs which contain demand charges.	11		111		Johnson
53-53-IV.B.11	Supply the net fuel clause adjustment by month for the test year.	12	6	112	2	Siegler
53-53-IV.B.12	Supply a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the dollar difference and the per cent increase or decrease.	11		111	6	Siegler
53-53-IV.B.13	Submit the projected demands for all customer classes for both purchased and produced gas for the three years following the test year filing.	10	6	110	6	Bartos
53-53-IV.B.14	Supply an exhibit showing the gas deliveries to each customer class for the most recent 24 month period. The exhibit should identify the source of the gas, such as "purchased" (pipeline), "production" (include purchases from local producers), "storage withdrawal", "propane/air", and "unaccounted for".	10	7	110	7	Siegler
<b>53.62</b>	<b>53.62 RECOVERY OF FUEL COSTS BY GAS UTILITIES</b> In addition to information otherwise required to be filed by a jurisdictional natural gas distributor with gross intrastate annual operating revenues in excess of \$40 million seeking a change in its base rates, each gas utility must also file updates to the information required by &53.64(c) (relating to filing requirements for natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million). In the case of a utility purchasing gas as defined at &53.61 (a) (relating to purpose) from an affiliated interest, it shall also file updates to the information required at &53.65 (relating to special provisions relating to natural gas distributors with gross interstate annual operating revenues in excess of \$40 million with affiliated interests). These updates shall be made at the time the base rate case under 66 Pa.C.S. 1308 (relating to voluntary changes in rates) is originally filed. Deficiencies in filing will be treated as set forth at &53.51 (c) (relating to general).					
	Weather Normalization Adjustment	10	8	110	8	Bartos
	Volumetric Portion of Load Growth Adjustment	10	9	110	9	Bartos
	Estimated Number of Bills and Normalized Sales Volumes	10	9	110	9	Bartos
	Future Test Year Sales Forecast	10	9	110	10	Bartos
	Adjustment to Purchase Gas Expense	12	7	112	3	Siegler
	Recovery of Fuel Costs by Gas Utilities (1307-F)	12	8	112	4	Siegler

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

40. Adjustments which are estimated shall be fully supported by basic information reasonably necessary.

Response: All adjustments made were based on annualizing and normalizing the 12 months ended November 30, 2021. The derivation and support behind the adjustments are shown on the following exhibits:

Exhibit No. 2	Income Statement
Exhibit No. 3	Revenues
Exhibit No. 4	Expenses
Exhibit No. 5	Depreciation
Exhibit No. 6	Taxes Other Than Income Taxes
Exhibit No. 7	Income Taxes
Exhibit No. 8	Measures of Value

41. Submit a statement explaining the derivation of the amounts used for projecting future test year level of operations and submit appropriate schedules supporting the projected test year level of operations.

Response: Exhibits explaining the derivation of the amounts used for projecting a future test year (12 months ending November 30, 2022) and a fully projected future test year (12 months ended December 31, 2023) are:

Exhibit No. 102	Income Statement
Exhibit No. 103	Revenues
Exhibit No. 104	Expenses
Exhibit No. 105	Depreciation
Exhibit No. 106	Taxes Other Than Income Taxes
Exhibit No. 107	Income Taxes
Exhibit No. 108	Measures of Value

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

44. Ratios, percentages, allocations and averages used in adjustments must be fully supported and identified as to source.

Response: When allocation factors are used, they are identified on the appropriate exhibit.

45. Provide an explanation of any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate case.

Response: There are no differences.

46. Supply a copy of internal and independent audit reports of the test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.

Response: Please see Exhibit 13, Schedule 4 Attachment A for copies of internal audits. There were no independent audit reports performed specifically for Columbia Gas of Pennsylvania during the test year and prior calendar year.

	Date of Report	Audit	Report
1	02/24/20	Emergency Preparedness and Response Plan Audit (NiSource)	YES
2	03/03/20	Odorization Monitoring Process / Documentation (Columbia Gas Distribution Companies)	YES
3	03/03/20	Cross Bore Identification & Remediation(NiSource Gas Distribution Companies)	YES
4	03/05/20	Software Asset Management Design – Advisory Memo	YES
5	03/12/20	SMS Mitigation Proposal Plan Audit	YES
6	04/17/20	Planning IT Migration – Advisory Memo	YES
7	05/15/20	2020 Tie-In Audit	YES
8	07/13/20	2020 Finding Follow Up: Abnormal Operating Conditions on Customer-Owned Services - Columbia Gas of Pennsylvania	YES
9	07/28/20	NiSource Officer Expense Audit	YES
10	07/28/20	Employee Expense Audit & Analytics (2019 Annual Period)	YES
11	07/28/20	IT Modernization – Human Capital Management SDLC (Design and Build Phases)	YES
12	07/29/20	2019 Pension Benefit Follow Up	YES
13	07/30/20	2019 Pension Trust and Benefits (NiSource)	YES
14	11/01/20	Cyber - Vulnerability Management Advisory Memo	YES
15	02/05/21	NiSource IAM Maturity - Advisory Review	YES
16	02/18/21	Internal Audit Follow-Up - 2020 Emergency Preparedness and Response Plan	YES
17	02/22/21	NiSource Corporate Services Company Cost Allocation Controls	YES
18	03/08/21	Pipeline Records and Electronic Maps (Columbia Gas Companies)	YES
19	03/15/21	NiSource Inc. Contact Center Technology Modernization Program	YES
20	03/16/21	NiSource Corporate Services Company Robotic Process Automation (RPA) Controls Execution	YES
21	April 2021	NiSource Corporate Services Company - Information Technology Third Party Vendor Risk Advisory Review	YES
22	05/11/21	NiSource Corporate Services Company - Cybersecurity Hardware Asset Management	YES
23	07/26/21	NiSource Gas Distribution Companies Critical Valve Inspection & Remediation	YES
24	10/06/21	NiSource Inc. Gas Meter Shop General Controls Internal Audit Report	YES
25	11/09/21	NiSource Inc. NiSource Next Program Risk Management Review	YES
A	02/04/20	2019 SCADA IT General Computer Controls Design (Attorney-Client Privilege)	No



# 2019 Emergency Preparedness and Response Plan Audit - NiSource

February 24, 2020

To: Don Eckstein, Senior VP Gas Operations Support  
Pat Gyure, Director Corporate Compliance & Business Continuity

From: Natalie Ladd, Lead Auditor  
Lin Koh, Director of Internal Audit



## Executive Summary

Internal Audit performed a review over the new gas segment Emergency Preparedness and Response Plan (EPRP) created in 2019. The EPRP focuses on the gas segment and integrates the Incident Command System (ICS) as a standardized approach to command, control, and coordination of emergency response. Internal Audit evaluated the communication and training of the EPRP to management and employees. Internal Audit also assessed the adequacy of plan administration and reviewed how the EPRP integrates into the Corporate Crisis Management Plan (CCMP). The electric segment has a Storm Management Emergency Response Plan, which is out of scope for this audit. The audit period for review was January 1, 2019 through December 31, 2019.

Based on procedures performed, Internal Audit noted the following findings:

- *Moderate Risk Findings*
  - Vacant ICS roles with no identified backup or only 1 identified backup exists.
  - While general ICS training has occurred, position specific training and practical exercises have not occurred for individuals with roles below the Command and General Staff leadership level or for front line leaders/supervisors and a plan has not yet been established to train these levels.
  - Some Command and General Staff leaders have incomplete training.
  - Key actions resulting from After Action Reviews are not clearly prioritized, assigned, and tracked. A process for communicating lessons learned to incident/training participants has not been established.
  
- *Low Risk Findings*
  - Training has not yet exercised emergency response using ICS at LNG or Underground Gas Storage facilities.
  - The process for updating, tracking, and communicating ICS roles is not documented.

*This audit conforms with the International Standards for the Professional Practice of Internal Auditing. A summary, along with detailed observations, will be provided to the Audit Committee.*

# Background

## Emergency Preparedness & Response Plan

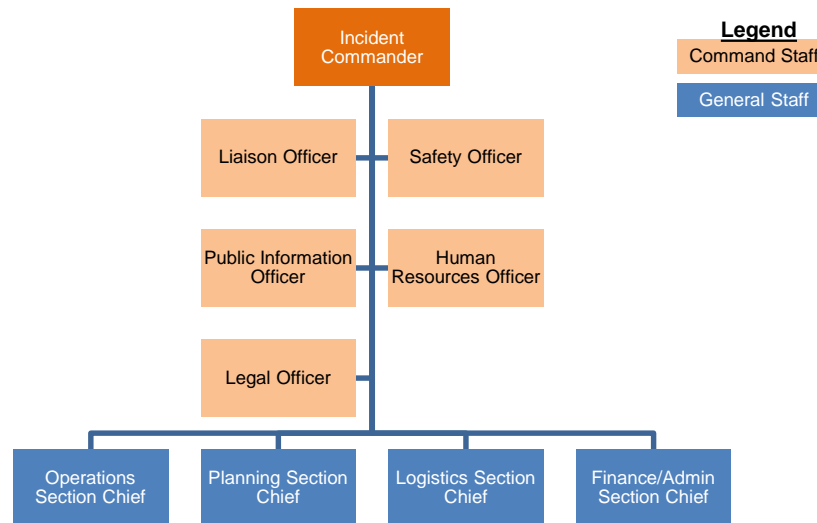
The Emergency Preparedness and Response (EP&R) team was formed in early 2019 to address and enhance NiSource's emergency response to gas incidents. The team created a new Emergency Preparedness and Response Plan (EPRP) to provide a framework for system-wide management of NiSource's response to gas related incidents. The plan was finalized in Q3 2019 and the beginning roll out of the plan, including role assignment and training, occurred in Q3 and Q4 2019. One of the guiding principles of the plan is to "collect feedback and measure our performance to ensure continuous improvement and the effectiveness of our processes."

## Incident Command System (ICS)

The EPRP framework is based on the Incident Command System (ICS), an established management system designed to enable effective and efficient incident management by integrating a combination of facilities, equipment, personnel, procedures, and communications operating within a common organizational structure. ICS is flexible and scalable, and can be used for incidents of any type, scope, or complexity.

## ICS Organizational Structure and Roles

The ICS is organized around functional areas, each led by a Section Chief or Officer who reports directly to the Incident Commander. Each area has a structure of roles that serve a specific function and can either be sourced through internal or external resources. Each Section Chief or Officer has the responsibility of activating roles within their functional area. The EP&R team manages the assignment and training of ICS roles. Refer to the figure below for a high level view of the functional areas:





# Background

## Emergency Preparedness & Response Training

The EP&R team created a multi-year training and exercise framework to educate employees on the EPRP and ICS principles. Training in 2019 was organized in the following way:

All Employees	Anyone with an ICS Role	Command & General Staff		EP&R "Go Team"
~8,000 PEOPLE	~2,000 PEOPLE	~200 PEOPLE	Level 1 & 2 Tabletop Exercise (Columbus, OH)	20 PEOPLE
NiSource GAS SEGMENT EP&R FOUNDATIONS (LMS)	IS-100.C Introduction to the Incident Command System (FEMA)  IS-200.C Basic Incident Command System for Initial Response (FEMA)  IS-700.C Introduction to the National Incident Management System (FEMA)  OVERVIEW OF THE GAS SEGMENT ICS (LMS)	POSITION-SPECIFIC SELF-STUDY + Performance Support Knowledge Center  POSITION-SPECIFIC COACHING  ICS TRAINING SCENARIO (In Person)		IC-800.C National Response Framework (FEMA)  ICS-300 Intermediate Incident Command System for Expanding Incidents (FEMA)
Q3 2019	Q3 2019	Q3-Q4 2019	Q4 2019	Q4 2019

## Third-Party Evaluation of the Training and Exercise Program

In late 2019, NiSource engaged Nixon & Associates to offer benchmarking and evaluation services related to the Training and Exercise program. Nixon & Associates provided the EP&R team with a written report evaluating NiSource's emergency preparedness and response program and specific observations from the December 9 Tabletop Exercise. The final section of this report includes recommendations for the company to consider as its emergency planning process moves forward.

# Background

## Corporate Crisis Management Plan

In 2019, NiSource also enhanced its corporate crisis response efforts by revising the NiSource Corporate Crisis Management Plan (CCMP). The CCMP defines a corporate crisis as any Level 1 or Level 2 incident, as defined by the NiSource Gas EPRP (see Appendix B). Once a corporate crisis has been determined, a Crisis Commander is named and a Crisis Management Team (CMT) is formed. For a gas operations related corporate crisis, the day-to-day responsibility for crisis management response is delegated to Incident Command and the Gas EPRP, while the Crisis Commander and CMT provide strategic direction and communicate with the Board of Directors and high-level elected and agency officials. The CCMP integrates the EPRP into the plan and clearly defines when a Gas Operations incident is deemed a Corporate Crisis. In addition, the role of the Crisis Management Team (CMT) is clearly defined for Gas Operations Incidents that are deemed a Corporate Crisis.

# Audit Scope and Approach

The audit procedures are aligned as follows:

<b>Objective 1:</b> Assess whether the EPRP is communicated to management and employees.		
#	Procedures	Findings Summary (Refer to Appendix A for rating scale)
1	Evaluate whether identified ICS roles were communicated to specific individuals.	<b>Finding #1 – See Page 7</b>
2	Review whether individuals with ICS roles were trained over the plan.	<b>Finding #2 – See Page 8-9</b>
		<b>Finding #3 – See Page 10-11</b>
		<b>Finding #4 – See Page 12</b>
3	Review the protocols in place for identifying and capturing ICS role changes.	<b>Finding #5 – See Page 13</b>
<b>Objective 2:</b> Assess the adequacy of the EPRP administration and ownership.		
1	Observe EPRP drills and tabletop exercises and evaluate how lessons learned are incorporated into after action plans.	<b>Finding #6- See Page 14 (Refer to Appendix B)</b>
2	Review the process for capturing and integrating lessons learned after an emergency event.	<b>Finding #6 – See Page 14</b>
3	Review the protocols in place for plan revisions and updates.	<b>No Findings Noted</b>
<b>Objective 3:</b> Review how the EPRP is integrated into the CCMP.		
1	Evaluate whether clear lines of communication exist between the gas segment EPRP and Executive Management.	<b>No Findings Noted</b>
2	Review whether role alignment exists among the gas segment EPRP, the CCMP, and the Gas Emergency manual.	<b>No Findings Noted</b>

# Findings

<p><b>Audit Objective #1, Procedure #1:</b> Evaluate whether identified ICS roles were communicated to specific individuals.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #1:</b> 28 ICS roles (94 total designees) across NiSource are either 1) vacant with no identified backups or 2) only 1 designee was identified with no identified backup as of 12/13/2019.</p> <p>Note: These vacancies do not include any Command or General Staff leadership roles (Officers and Section Chiefs); rather, these roles are at deeper levels in the ICS.</p>	<p><b>Moderate</b></p>
<p><b>Process Owner(s):</b> Don Eckstein, SVP Gas Operations Support  <b>Executive Council Member Responsible:</b> Pablo Vegas, EVP &amp; President Gas Utilities</p>	<p><b>Target Remediation Date:</b>  <b>12/31/2020</b></p>
<p><b>Observation</b></p> <p><b>Criteria:</b> Qualified personnel are appointed to serve in ICS roles and backups have been identified for each role.  <b>Condition:</b> Vacant ICS roles with no identified backup or only 1 identified backup exists.  <b>Risk/Impact:</b> Vacant ICS roles may prohibit efficient and effective emergency response.</p>	
<p><b>Recommendation</b></p> <p>Management should work to identify individuals to fill vacancies and provide them with training. If a pool of candidates will be used to fill vacancies, management should have a plan for identifying, training, and activating pool candidates.</p>	
<p><b>Management Response</b></p> <p>This is a valid concern, and one that has been identified as a high priority for 2020. Currently we have filled 82% of ICS positions. Our target goal for 2020 is to fill 90% of our ICS positions. Our stretch goal is to fill 100% of our ICS positions, although we recognize that will remain an ongoing challenge because of turnover in the organization and ongoing training needs. We receive a monthly extract from NiSource’s Human Resources department, which our team uses to make changes based on movement of people to other departments or leaving the company. Some roles were left vacant because we do not have equivalent positions or skillsets at NiSource, and we are creating new training by the end of 2020 for those vacant roles.</p>	

# Findings

<p><b>Audit Objective #1, Procedure #2:</b> Review whether individuals with ICS roles were trained over the plan.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #2:</b> Position specific training and practical ICS scenario training/exercises have not occurred for individuals with ICS roles below the Command and General Staff leadership level. In addition, limited training over ICS concepts and the EPRP has occurred for front line leaders/supervisors who play a role in responding to gas emergencies, but are not a part of the ICS structure. A plan has not yet been established to train these levels. Training of the EPRP has been focused at the Command and General Staff leadership level.</p>	<p><b>Moderate</b></p>
<p><b>Process Owner(s):</b> Don Eckstein, SVP Gas Operations Support  <b>Executive Council Member Responsible:</b> Pablo Vegas, EVP &amp; President Gas Utilities</p>	<p><b>Target Remediation Date:</b>          12/31/2020</p>
<p><b>Observation</b></p> <p><b>Criteria:</b> Employees with ICS roles are trained and exercised in their assigned emergency roles.</p> <p><b>Condition:</b> While general ICS training has occurred, position specific training and practical exercises have not occurred for individuals with roles below the Command and General Staff leadership level or for front line leaders/supervisors and a plan has not yet been established to train these levels.</p> <p><b>Risk/Impact:</b> A lack of position specific and practical exercises for individuals below the Command and General Staff may prohibit efficient and effective emergency response.</p>	
<p><b>Recommendation</b></p> <p>Management should create a plan to provide training over ICS concepts, individual positions, and practical exercises for individuals with ICS roles below the Command and General Staff leadership levels. Management should determine how front line leaders/supervisors will be trained over ICS concepts and emergency response at NiSource.</p>	
<p><b>Management Response</b></p> <p>Refer to slide 9 for the Management Response to Finding #2.</p>	

# Findings

<b>Audit Objective #1, Procedure #2:</b> Review whether individuals with ICS roles were trained over the plan.	<b>Risk Rating</b>
<b>Finding #2 (Continued)</b>	<b>Moderate</b>
<b>Process Owner(s):</b> Don Eckstein, SVP Gas Operations Support <b>Executive Council Member Responsible:</b> Pablo Vegas, EVP & President Gas Utilities	<b>Target Remediation Date:</b> 12/31/2020

## Management Response

We created a tiered strategy for building ICS capabilities across the NiSource Gas Segment. The first tier of training focused on the Command and General Staff positions because of the critical need of a clear leadership structure during incident response.

Position specific training below the Command and General Staff is currently under development for roles that do not align with existing jobs at NiSource, and is scheduled to be delivered by the end of 2020. These ICS positions represent the next tier of roles that are critical to ensuring a well-organized, effective and efficient incident response. We are currently working with our training department to develop resources, such as position-specific workbooks and Learning Management System modules that will be assigned to those in this next wave of training.

It is important to recognize that numerous ICS roles do not require position-specific training because their day-to-day job aligns with their Incident Command System (ICS) role. Examples of these roles include Safety Branch Director, Work Planning and Prioritization Branch Director, Regulatory & Governmental Affairs Branch Director, Customer Care Center Branch Director, Corporate Security Branch Director, and Insurance and Claims Branch Director. While these roles do not require position-specific training the individuals identified for these roles have completed two LMS modules as well as the EPRP attestation.

All front line leaders/workers have completed the NiSource EP&R Foundations LMS module. We are currently developing additional training specifically for Operations Center Managers, Front Line Leaders and Front Line Workers in 2020. This training includes a field oriented LMS module to build greater awareness and understanding of the Gas Segment ICS, and a quarterly LMS module for reinforcing incident classification.

Tabletop exercises in each state, scheduled for Q1 2020, will involve participation from some positions below the Command and General Staff level to strengthen ICS capabilities. During the third quarter of 2020, we expect to conduct a functional exercise to simulate a severe or catastrophic incident, which will involve positions below the Command and General Staff, as well as external stakeholders.

# Findings

<p><b>Audit Objective #1, Procedure #2:</b> Review whether individuals with ICS roles were trained over the plan.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #3:</b> Some Command and General Staff leaders have incomplete Emergency Preparedness and Response training as of 12/13/2019. Out of 165 individuals assigned to Command and General Staff leadership roles:</p> <ul style="list-style-type: none"> <li>• 13 have incomplete FEMA training.</li> <li>• 17 did not complete a Coaching Session.</li> <li>• 25 did not participate in a Training Scenario.</li> </ul>	<p><b>Moderate</b></p>
<p><b>Process Owner(s):</b> Don Eckstein, SVP Gas Operations Support  <b>Executive Council Member Responsible:</b> Pablo Vegas, EVP &amp; President Gas Utilities</p>	<p><b>Target Remediation Date:</b>  <b>12/31/2020</b></p>
<p><b>Observation</b></p> <p><b>Criteria:</b> Command and General Staff leaders are trained and exercised in their assigned emergency roles.</p> <p><b>Condition:</b> Some Command and General Staff leaders have incomplete training.</p> <p><b>Risk/Impact:</b> Command and General Staff leaders with incomplete training may not efficiently or effectively lead emergency response efforts.</p>	
<p><b>Recommendation</b></p> <p>Management should work with Command and General Staff leaders and ensure they complete their required training (FEMA, Coaching Session, Training Scenarios). Management should determine the period of time newly appointed Command and General Staff leaders can complete ICS training.</p>	
<p><b>Management Response</b></p> <p>Refer to slide 11 for the Management Response to Finding #3.</p>	

# Findings

<b>Audit Objective #1, Procedure #2:</b> Review whether individuals with ICS roles were trained over the plan.	<b>Risk Rating</b>
<b>Finding #3 (Continued)</b>	<b>Moderate</b>
<b>Process Owner(s):</b> Don Eckstein, SVP Gas Operations Support <b>Executive Council Member Responsible:</b> Pablo Vegas, EVP & President Gas Utilities	<b>Target Remediation Date:</b>
	<b>12/31/2020</b>
<p><b><u>Management Response</u></b></p> <p>We regularly track who has completed all of the required training, using a weekly automated report from the LMS Training team. The EP&amp;R team sends reminder e-mails to individuals who are past due on the training, and will escalate the reminders to their supervisors as needed. Only five employees with Command &amp; General Staff roles have incomplete LMS training, and a reminder email was sent by the Senior VP of Gas Operations Support to those employees on 02/06/20.</p> <p>As of 02/07/2020, there are 21 people who currently need to attend their respective Command &amp; General Staff “Coaching Session.” Of these 21, a total of 13 missed the earlier sessions, while eight others have been added to the ICS Roster since the beginning of 2020. In all cases, we will schedule make-up sessions for these employees in the coming weeks/months.</p> <p>As of 02/07/2020, 32 employees currently need to attend the ICS Scenario Training. Twenty four of these employees missed the earlier sessions, while eight others have been added to the ICS Roster since the beginning of 2020. In all cases, we will schedule make-up sessions for these employees in the coming weeks/months.</p>	



# Findings

<p><b>Audit Objective #1 , Procedure #2:</b> Review whether individuals with ICS roles were trained over the plan.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #4:</b> ICS training has not yet specifically exercised emergency response using ICS at LNG or Underground Gas Storage facilities. Potential incidents at these facilities would be covered by the EPRP; however, specific training over responding to incidents using ICS has not been exercised.</p>	<p><b>Low</b></p>
<p><b>Process Owner(s): Don Eckstein, SVP Gas Operations Support</b></p>	
<p><b>Observation</b></p> <p><b>Criteria:</b> Employees with ICS roles are trained and exercised on their assigned emergency roles during a gas emergency.</p> <p><b>Condition:</b> Training has not yet exercised emergency response using ICS at LNG or Underground Gas Storage facilities.</p> <p><b>Risk/Impact:</b> Lack of specific exercises at LNG or Underground Gas Storage could lead to inefficient or ineffective emergency response for gas emergencies occurring at these facilities.</p>	
<p><b>Recommendation</b></p> <p>As the EPRP training and exercises plan continues to be executed, management should work to incorporate LNG and Underground Gas Storage facilities into practical emergency response training.</p>	
<p><b>Management Response</b></p> <p>We are aware of this situation and plan to incorporate an LNG plant and/or Underground Gas Storage facility into future exercises.</p>	

# Findings

<p><b>Audit Objective #1 , Procedure #3:</b> Review the protocols in place for identifying and capturing ICS role changes.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #5:</b> The process for updating, tracking, and maintaining ICS roles has not been formally documented. A process for updating, tracking, and maintaining ICS roles exists and is managed in Excel by one individual.</p>	<p><b>Low</b></p>
<p><b>Process Owner(s):</b> Don Eckstein, SVP Gas Operations Support</p>	
<p><b>Observation</b></p> <p><b>Criteria:</b> The process for updating, tracking, and communicating ICS roles is documented.</p> <p><b>Condition:</b> The process for updating, tracking, and communicating ICS roles is not documented.</p> <p><b>Risk/Impact:</b> The lack of a documented process for updating, tracking, and communicating ICS roles could lead to inconsistent practices or knowledge transfer gaps.</p>	
<p><b>Recommendation</b></p> <p>Management should document the process for updating, tracking, and maintaining ICS roles. The process should include the frequency of updates and process for communicating with newly identified individuals with ICS roles.</p>	
<p><b>Management Response</b></p> <p>We have a detailed process in place, which will be formally documented by mid-year. Based on feedback from the Incident Management Teams across NiSource, we have made each state’s Level 3-5 ICS roster, as well as NiSource’s Level 1-2 roster, available on MySource, and these files are updated weekly. Long term, we have developed a business case to support a comprehensive technology solution to manage not only ICS rosters, but additional aspects of incident response.</p>	

# Findings

<p><b>Audit Objective #2 Procedure #1:</b> Observe EPRP drills and tabletop exercises and evaluate how lessons learned are incorporated into after action plans.</p> <p><b>Audit Objective #2, Procedure #2:</b> Review the process for capturing and integrating lessons learned after an emergency event.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #6:</b> A process for tracking and prioritizing required After Actions resulting from After Action Reviews has not been established. Nixon &amp; Associates also provided management with suggested actions for enhancements/improvements regarding the overall program that should be addressed by NiSource. In addition, a method for communicating lessons learned to incident/training participants has not been established.</p>	<p><b>Moderate</b></p>
<p><b>Process Owner(s):</b> Don Eckstein, SVP Gas Operations Support</p> <p><b>Executive Council Member Responsible:</b> Pablo Vegas, EVP &amp; President Gas Utilities</p>	<p><b>Target Remediation Date:</b></p>
	<p>6/30/2020</p>
<p><b>Observation</b></p> <p><b>Criteria:</b> Key actions resulting from After Action Reviews are prioritized and remediated. Lessons learned are communicated to incident/training participants.</p> <p><b>Condition:</b> Key actions resulting from After Action Reviews are not clearly prioritized and tracked. A process for communicating lessons learned to incident/training participants has not been established.</p> <p><b>Risk/Impact:</b> Key actions resulting from After Action Reviews are integrated into the EPRP, but not consistently communicated to the incident/training participants, resulting in efficient and ineffective emergency response.</p>	
<p><b>Recommendation</b></p> <p>Management should establish a process for tracking and prioritizing After Actions resulting from After Action Reviews and establish a method for communicating lessons learned to incident/training participants. Management should also create a plan for addressing Recommended Action Items included in the Nixon &amp; Associates' <i>Program Analysis Following Dec. 9, 2019 Tabletop Exercise</i> report.</p>	
<p><b>Management Response</b></p> <p>The EP&amp;R team conducts After Action Reviews (AAR) on all Level 1-3 incidents, as well as all Gas Segment ICS exercises. Findings from these AARs are captured and documented in the EP&amp;R SharePoint site. A continuous improvement process is under development to ensure that all findings are evaluated, prioritized, completed and communicated. As appropriate, the EP&amp;R team will incorporate findings (including the Nixon &amp; Associates recommendations) into the EPRP (The Plan). We expect to have the finalized process in place by mid-year 2020.</p>	

# Report Distribution

CC: J. Hamrock  
D. E. Brown  
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V. Sistovaris  
P. A. Vegas  
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S. K. Surface  
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D. D. Schmelzer  
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Deloitte & Touche

# Appendix A

Rating Scale for Audit Findings	
<b>High</b>	<p>Requires corrective action due to high risk of one or more of the following: safety risk; material financial statement impact or fraud; significant violation of established policies and procedures; process/control environment breakdown for critical business processes; high likelihood of legal/regulatory fines or penalties for non-compliance; or significant brand/reputational exposure.</p> <p><i>High risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform independent effectiveness validation testing of a Management remediated, high risk finding prior to official closure.</i></u></p>
<b>Moderate</b>	<p>Requires corrective action due to moderate risk of one or more of the following: safety risk; potential for significant financial statement impact or fraud; process/control design deficiency; process/control not operating effectively; moderate likelihood of legal/regulatory fines or penalties; or potential for negative publicity/brand impact.</p> <p><i>Moderate risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform an independent process design review of a Management remediated, moderate risk finding prior to official closure.</i></u></p>
<b>Low</b>	<p>Requires minimal attention: no material financial or operational impact; low probability of residual risk; process/controls operating below optimal levels.</p> <p><i>Low risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is NOT required to perform follow-up review procedures on low risk findings.</i></u></p>

## Appendix B

The following table represents a portion from **Attachment 1: Incident Level Matrix – Summary** per the Emergency Preparedness and Response Plan (Version Revised 10/25/2019) and is provided for context for Incident Levels referenced in the report.

Level	Incident Characteristics	Customers Affected	Incident Duration*
5	<b>Routine Incident</b>	<10	<8 Hours
4	<b>Elevated Incident</b>	Between 10 and 49	<24 Hours
3	<b>Serious Incident</b>	Between 50 and 499	<48 Hours
2	<b>Severe Incident</b>	Between 500 and 999	<72 Hours
1	<b>Catastrophic Incident</b>	>1,000	>72 Hours

\*From the time that NiSource can safely respond to an event until the time all impacted customers have been visited once for a relief.

## Appendix C

In Audit Objective 2, Step 1, Internal Audit observed EPRP Training Scenarios at CKY, CMA, and NIPSCO, as well as the Tabletop Exercise with the EC in Columbus, OH. After Action reviews were performed at the end of each Training Scenario and documented by the EP&R team. Internal Audit interviewed 12 participants within the General and Command Staff who attended the training scenarios and documented a summary of responses below:

#	Question	Summary of Response
1	<b>Was the Training Scenario realistic?</b>	Yes (12/12 participants)
2	<b>Were the responsibilities of your section clear?</b>	<ul style="list-style-type: none"> <li>All interviewees thought the training scenario helped to clarify their specific section's roles/responsibilities. Their individual roles were not as clear prior to participation.</li> <li>Overarching theme: Desire for repetition and training to help reinforce responsibilities.</li> </ul>
3	<b>Are you clear on how to activate resources within your org?</b>	<ul style="list-style-type: none"> <li>Individuals are clear on when they need to activate, but overall, everyone would like more visibility into the list of individuals (ICS roster).</li> <li>Overarching theme: Transparency and accessibility of the ICS roster (within state and across the organization).</li> </ul>
4	<b>Did you identify gaps in your area/section that need to be addressed? If so, what are they?</b>	<p>Responses ranged based on the role, so a summary of high level points are noted below:</p> <ul style="list-style-type: none"> <li>Visibility into the ICS role structure, not only within your state, but across the organization.</li> <li>The practicality of having the Planning Section Chief be remotely located in Columbus.</li> <li>Terminology differences (critical care vs priority care) and differentiating from an individual customer and a commercial customer in CMA.</li> <li>Front line leaders need to be trained on the terminology and structure.</li> </ul>
5	<b>How clear was it that process gaps identified in the training scenario are to be solved by your individual group?</b>	<ul style="list-style-type: none"> <li>CKY and NIPSCO – Clear</li> <li>CMA – Not as clear. Looking for more support from EP&amp;R team to solve gaps.</li> </ul>

## Appendix C

#	Question	Summary of Response
6	<b>What "After Action" items are you interested in seeing follow up on?</b>	<p>Responses ranged based on the role, so a summary of high level points are noted below:</p> <ul style="list-style-type: none"> <li>• Visibility into ICS roles/structure.</li> <li>• More information on how ICS activation happens in real life (phone call, automated system).</li> <li>• Front Line Leader Exposure (terminology, structure, activation).</li> <li>• Clarity around how our existing Emergency Plans roll into EPRP.</li> </ul>
7	<b>Do you feel better prepared to respond to an incident?</b>	Yes (12/12 participants)
8	<b>If you could change anything about the Training Scenario, what would it be?</b>	<p>Responses ranged based on the role, so a summary of high level points are noted below:</p> <ul style="list-style-type: none"> <li>• More specific with incident (address/area) where you can pull up the address (similar to Tabletop Drill).</li> <li>• More practice and training. Keep this a regular training.</li> <li>• Eventually practicing in a different setting (outside, eventually using Mobile Command Centers for practice).</li> </ul>
9	<b>Any other comments?</b>	<ul style="list-style-type: none"> <li>• Need to review what people are in place and communicate roles and responsibilities in deeper layers (not just Command and General Staff).</li> <li>• More clarity around the transition of shifts - how does the Incident Commander know who's on duty? How do you keep track of who leaves? Not clear.</li> <li>• Operations Section Chief Interviewed – "Most useful" training all year and full day was well worth it.</li> </ul>





## Odorization Monitoring Process / Documentation:

Columbia Gas Distribution Companies

**March 3, 2020**

To: P. D. Wilson, VP & General Manager CGV  
D. A. Roy, VP & General Manager CKY  
L. A. Carmean, VP & General Manager COH  
W. F. Davis, VP Construction COH  
M. J. Davidson, VP & General Manager CPA/CMD  
R. M. Kitchell, VP Construction CPA/CMD  
M. G. Poulin, VP & General Manager CMA  
D. A. Monte, SVP Gas Technical Services

From: M. Castillo, Internal Auditor  
J. Callahan, Manager Internal Audit  
R. Binkley, Director Internal Audit



# Executive Summary

Internal Audit conducted an audit of the controls and processes associated with the Odorization Monitoring Process and Documentation for Columbia Gas Companies\*. The purpose of this audit was to assess whether processes followed are in accordance with the Pipeline and Hazardous Materials Safety Administration (PHMSA) requirements, which are aligned with the following Gas Standards:

- **Gas Standard 1670.010** (Odorant and Odorization Equipment Inspection and Maintenance); and
- **Gas Standard 1670.020** (Odor Level Monitoring).

The focus of the audit included the following procedures:

- Determine whether processes and controls support compliance with the inspection for facilities identified as odorizers and the inspection of the downstream odor level tests.

## Summary Conclusions:

As a result of our procedures, Internal Audit identified **1 Moderate Risk** finding:

There were several inconsistencies in the processes used to ensure proper odor level reads and odorization inspections were being completed.

- **Recommendation:** Operations Management should establish processes to ensure facilities are accurately reflected in systems of record and that Repetitive Tasks (RTs) are utilized to ensure timely completion and documentation of required facility inspections and the downstream odor level tests.
- **Management Response:** Management agrees to establish a cross functional working group to evaluate the inconsistencies in the processes relating to proper odor level reads and odorization inspections. In addition, a recommended mitigation strategy will be developed prior to the August Audit Committee.

\* Internal Audit will consider performing a separate review in the future to assess processes and controls for NIPSCO Gas as it will require the review of separate systems.

**Note:** Internal Audit attempted to test the Operation Qualification requirements related to the jobs performed under the gas standards above, however testing has been postponed due to technical errors in the switch from the LMS to the OnBoard system.

# Background

## Columbia Gas Distribution Companies

All Columbia Gas Distribution Companies are subject to Gas Standard (GS) 1670.010: The standard sets forth the following requirements for inspection of odorization equipment and maintenance:

- *“Odorizers shall be inspected on a **monthly basis**, with the exception of individual customer odorizers which shall be inspected **once every three years**. However, odorization facilities should be inspected more frequently if local knowledge of operating conditions indicates that more frequent inspection is necessary.”*

All Columbia Gas Distribution Companies are also subject to Gas Standard (GS) 1670.020. The standard sets forth the following requirements for odor levels:

- *“The company shall monitor the gas for proper concentration of odorant using an instrument capable of determining the percentage of gas in air.”* For frequency requirements of when gas levels should be monitored, refer to the chart below:

Location	State	Frequency
Systems downstream of odorizers and systems that contain a natural odorant	<b>CMA, CVA, COH, CPA, CMD</b>	Monthly
Systems downstream of odorizers and systems that contain a natural odorant	<b>KY</b>	95 days - with ten (10) or fewer customers  Weekly - With more than ten (10) customers
Systems downstream of individual customer odorizers	<b>CMA, CVA, COH, CPA, CMD</b>	Once each calendar year not to exceed 15 months
Systems downstream of individual customer odorizers	<b>KY</b>	95 days

## Audit Scope and Approach

Internal Audit reviewed the processes and controls in place related to monitoring and documenting the odorization levels and inspection and maintenance of odorization equipment at the Columbia Gas Distribution Companies in accordance with both federal and state regulatory requirements as well as any internal Gas Standards for the audit period as of October 2019.

This audit conforms with the International Standards for the Professional Practice of Internal Auditing. A summary, along with detailed observations, have been provided to Gas Operations Management.

**Objective 1:** Review the processes and controls in place to ensure odorization equipment is inspected and to ensure odor levels are monitored in accordance with NiSource Gas Standards.

#	Procedures	Findings Summary (Refer to Appendix A)
1	Obtain the WMS population of all Columbia company odorizer facilities as of 10/4/2019, including RTs related to odorizer job types for those facilities to test for compliance with both federal and state regulatory requirements as well as any internal Gas Standards.	<b>Refer to Appendix B</b>
2	Using the population above, select at least 40 facilities to ensure every identified odorizer facility has a corresponding RT set up to ensure timely completion of the required odorization inspection and a corresponding RT for timely completion of downstream odor level tests.	<b>Finding #1 – See page 5</b>

## Findings (Cont'd)

<p><b>Objective 1, Procedure #2:</b> Using the odorizer Facility population, select at least 40 facilities to ensure every identified odorizer facility has a corresponding RT set up to ensure timely completion of the required odorization inspection and a corresponding RT for timely completion of downstream odor level tests. (See Appendix B for facilities tested)</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #1:</b> There were several inconsistencies in the processes used to ensure proper odor level reads and odorization inspections were being completed. (Columbia Companies only) (See Appendix C for facilities tested)</p>	<p><b>Moderate</b></p>
<p><b>Process Owner(s):</b> All NiSource Gas Distribution Presidents and General Managers; D. T. Williamson, Distribution Operations Management  <b>Executive Council Members Responsible:</b> Pablo Vegas, EVP &amp; President Gas Utilities [Operations]</p>	<p><b>Target Plan Date:</b></p>
	<p><b>Q3 2020</b></p>
<p><b>Observation:</b></p> <p><b>Criteria:</b> Odorizer facilities within WMS are properly classified as an active odorizer facility and have a related RT for odor level reads and odorizer inspections.</p> <p><b>Condition:</b></p> <p>Internal Audit noted that the following areas of risk in the odorization inspection process out of the <b>42</b> facilities tested:</p> <ul style="list-style-type: none"> <li>• <b>12</b> facilities were listed as active in the WMS system which had been previously retired             <ul style="list-style-type: none"> <li>- 6 of the facilities above had RTs initially created but which were later manually voided</li> </ul> </li> <li>• <b>18</b> active facilities which did not have an RT created to ensure timely inspection</li> <li>• <b>1</b> active facility which used the same RT for both the facility inspection and the level test, creating a lack of clarity in what work was performed</li> <li>• <b>4</b> facilities which had multiple RTs to complete the same task</li> </ul> <p><b>Risk/Impact:</b> Inconsistent processes increase the risk of noncompliance of required inspections odorization which can lead to undetected gas leaks.</p>	
<p><b>Recommendation:</b></p> <p>Operations Management should establish processes to ensure odorizer facilities are accurately reflected in systems of record and that RTs are utilized to ensure timely completion and documentation of required facility inspections.</p>	
<p><b>Management Response:</b></p> <p>Management agrees to establish a cross functional working group to evaluate the inconsistencies in the processes relating to proper odor level reads and odorization inspections. In addition, a recommended mitigation strategy will be developed prior to the August Audit Committee.</p>	

## Report Distribution

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K.H. Cole

M.A. Huwar

M. Kempic

D.L. Douglas

R.V. Mooney

M.E. Walker

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S. Anderson

E.T. Belle

D.T. Williamson

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M.S. Downing

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R.D. Poe

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Deloitte & Touche

# Appendix A

Rating Scale for Audit Findings	
<b>High</b>	<p>Requires corrective action due to high risk of one or more of the following: safety risk; material financial statement impact or fraud; significant violation of established policies and procedures; process/control environment breakdown for critical business processes; high likelihood of legal/regulatory fines or penalties for non-compliance; or significant brand/reputational exposure.</p> <p><i>High risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform independent effectiveness validation testing of a Management remediated, high risk finding prior to official closure.</i></u></p>
<b>Moderate</b>	<p>Requires corrective action due to moderate risk of one or more of the following: safety risk; potential for significant financial statement impact or fraud; process/control design deficiency; process/control not operating effectively; moderate likelihood of legal/regulatory fines or penalties; or potential for negative publicity/brand impact.</p> <p><i>Moderate risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform an independent process design review of a Management remediated, moderate risk finding prior to official closure.</i></u></p>
<b>Low</b>	<p>Requires minimal attention: no material financial or operational impact; low probability of residual risk; process/controls operating below optimal levels.</p> <p><i>Low risk findings require an auditee Management Response</i></p> <p><u><i>Internal Audit typically does not perform follow-up review procedures on low risk findings.</i></u></p>

## Appendix B – Total odorizer facilities by state and selections

State	Total Odorizer Facilities	Total Individual Customer Odorizers	Total Active Odorizer Facilities per WMS	Tested Odorizer Facilities	Tested Individual Customer Odorizers	Total Tested
<b>CKY</b>	12	135	<b>147</b>	3	3	<b>6</b>
<b>COH</b>	16	316	<b>332</b>	6	9	<b>15</b>
<b>CMD</b>	1	0	<b>1</b>	1	0	<b>1</b>
<b>CPA</b>	22	0	<b>22</b>	2	0	<b>2</b>
<b>CGV</b>	72	280	<b>352</b>	8	8	<b>16</b>
<b>CMA</b>	23	1	<b>24</b>	2	0	<b>2</b>
<b>Total</b>	<b>146</b>	<b>732</b>	<b>878</b>	<b>22</b>	<b>20</b>	<b>42</b>



## Appendix C – Breakout of findings by state and facility type

State	Finding	Odorizer Facility	Individual Customer Odorizer
Kentucky	More than one RT created for the same job		1
	No RT for odorizer inspection		2
Ohio	Facility is inactive	1	
	No RT for odorizer inspection		9
Virginia	More than one RT created for the same job	3	
	No RT for odorizer inspection		4
	No RT for downstream odor level read	1	
	Facility uses the same RT for both jobs	1	
Massachusetts	No RT for downstream odor level read	1	
<b>Total</b>		<b>7</b>	<b>16</b>



# Cross Bore Identification & Remediation

NiSource Gas Distribution Companies

**March 3, 2020**

To: P. D. Wilson, VP & General Manager CGV  
D. A. Roy, VP & General Manager CKY  
L. A. Carmean, VP & General Manager COH  
W. F. Davis, VP Construction COH  
S. W. Sylvester, VP & General Manager NIPSCO  
M. J. Davidson, VP & General Manager CPA/CMD  
R. M. Kitchell, VP Construction, CPA/CMD  
M. G. Poulin, VP & General Manager CMA

From: A. Meyers, Senior Internal Auditor  
J. Callahan, Manager Internal Auditor  
R. Binkley, Director Internal Auditor



## Executive Summary

Internal Audit conducted a review of the processes and procedures in place within each of the NiSource Gas Distribution Companies (NGD) to identify and remediate cross bores. Cross bores are defined as “an intersection of an existing underground utility by a second utility resulting in direct contact between the utilities’ assets that compromises the integrity of either utility.” Cross bores of gas lines in sewers have resulted in property damage, injury and death. According to the Cross Bore Safety Association (CBSA), the largest reported court award associated with a cross bore explosion of a residence was \$30M. There have been 18 incidents that have occurred between 2002 – 2015, but the CBSA believes that the total is most likely understated as PHMSA does not track cross bore incidents specifically. The use of trenchless technology, or the process of installing pipe without the need to make an open trench excavation, was identified as increasing the risk of creating cross bores.

In 2008, NGD implemented a new common gas standard (GS 1100.050, “Damage Prevention – Using Trenchless Technology”) which outlined recommended processes to be followed to avoid creating cross bores when utilizing trenchless installation methods. In 2016, this standard clarified the requirements for performing pre- and post-construction cameraing and additional training was provided to field personnel. During this same time period, each company established a Cross Bore Program to inspect pipeline infrastructure that was historically subject to damage as a result of these trenchless technology practices. (Refer to chart below for company program start dates.)

**Summary Conclusions:** Internal Audit identified **(3) high risk** audit findings as a result of our testing procedures:

- A total of **21%** of the cross bores identified by the Company Programs were installed subsequent to 2008. Although the gas standard clarified requirements and training was provided in 2016, **2%** of the cross bores identified were installed subsequent to 12/31/16. This indicates a lack of adherence to GS 1100.050, "Damage Prevention - Using Trenchless Technology."

Company	Program Start Date	Total	Breakout of Total					
			Prior to 1/1/08	% of Total	1/1/08 to 12/31/16	% of Total	After 1/1/17	% of Total
COH	5/1/2015	632	457	72%	161	25%	14	2%
CPA	9/1/2013	274	217	79%	52	19%	5	2%
CGV	3/1/2014	227	216	95%	11	5%	-	0%
CKY	11/1/2017	34	33	97%	1	3%	-	0%
CMA	5/3/2018	20	20	100%	-	0%	-	0%
CMD	9/1/2016	10	9	90%	-	0%	1	10%
NIPSCO	1/1/2018	46	32	70%	7	15%	7	15%
<b>NGD Total</b>		<b>1,243</b>	<b>984</b>	<b>79%</b>	<b>232</b>	<b>19%</b>	<b>27</b>	<b>2%</b>

**NOTE:** Refer to **Appendix B** for further detail of the chart above.

# Executive Summary

## Summary Conclusions (Cont'd):

- **Recommendation:**

- Management should:

- Establish processes and controls which ensure that the requirements of GS 1100.050, “Damage Prevention – Using Trenchless Technology” are being met (e.g. additional QA/QC procedures over work performed in the field and training over gas standards).
    - Ensure that Company Cross Bore Programs continue to target known risks, including installations that occurred during the period of 1/1/08 – 12/31/2016.
    - Evaluate root cause and trends in cross bores identified. (Refer to **Appendix C** for analysis of cross bores installed by company versus contractor personnel.)

- **Management Response:** Management agrees to establish a cross functional working group to evaluate existing processes and controls related to cross bores in Gas Standard 1100.050, “Damage Prevention –Using Trenchless Technology” by January 31, 2021. Identified opportunities for additional processes and controls will be captured along with an initial timeframe for implementation. This cross functional group will also ensure that cross bore teams are included in the evaluation of causes or trends.

- The population of cross bores identified indicate that steel pipelines are also at risk of cross bores if they were not originally installed with the proper clearance from neighboring utilities. (Refer to **Appendix D** for further detail of cross bores found in steel pipelines.)

Note: With the exception of the gas standard for CGV, the scope of the requirements outlined in GS 1100.050 does not include the sleeving method (i.e. inserting plastic lines into existing steel lines).

- **Recommendation:** Management should expand the requirements to perform camera work outlined in GS 1100.050 to include installations utilizing the sleeving method (i.e. inserting plastic lines into existing steel lines) to ensure that no cross bores exist prior to installation.
- **Management Response:** Management agrees to expand requirements for planned work by completing a pre or post-video on any insertion regardless of material type. By January 31, 2021 a target date will be established when this change will become effective. In addition, State Operating Companies will review and align current state Gas Standard (GS 1100.050) as it relates to insertions. Please note, Pennsylvania’s customer-owned service lines may require additional review/exception.

**Summary Conclusions (Cont'd):**

- The length of time estimated to complete each program ranges from 41 years to 338 years.

Project Estimates	COH	CKY	CGV	CMA	CPA	CMD	NIPSCO
Estimated Total Miles	15,000	1,945	2,272	5,000	2,804	223	17,572
Average Miles/Year	41.76	20.00	55.00		43.90	2.40	52.00
# of Years to Complete	318	100	41	130	64	94	338

**NOTE:** The numbers above all reflect estimates provided by the Company Program Leads. It is important to note that the estimated total miles for each program is developed from data obtained at a point in time and is subject to change. Internal Audit noted that some of the estimates vary from historical actuals completed per year as some expect the program to increase in funding and/or efficiency. Refer to **Appendix E** and **Appendix F** for further details on actual spend, miles completed per year and additional information related to the project estimates above.

- Recommendation:** Management should assess the timeline to complete each program in comparison to the assessment this risk and the resulting risk tolerance.
- Management Response:** Management will establish a team to assess the current estimated number of years to complete each cross bore program by state. This effort will continue to be ranked with other system risks that will impact program completion time frame. Furthermore, state operating companies will continue to explore opportunities to accelerate existing programs, in addition to leveraging Regulatory strategies in future rate case proceedings. Initial findings from this assessment to accelerate existing programs will be developed by January 31, 2021.

Internal Audit identified **(1) low risk** audit finding as a result of our testing procedures:

- Potential process improvements were identified specific to the various Company Cross Bore Programs to ensure consistent risk coverage across the NGD companies.
  - Recommendation:** Each of the Company Cross Bore Programs should consider process improvements related to formalizing program objectives, metrics, and remediation policies, establishing QA/QC processes for camera work performed by contractors, and coordinating with the construction group. (Refer to **Slide 8** for further details.)
  - Management Response:** Management will establish a team to identify process improvement opportunities for the cross bore programs. A program charter will be developed by January 31, 2021 that will include initial process improvement opportunities along with estimated timeframe(s) to initiate and implement these recommendations.

## Background

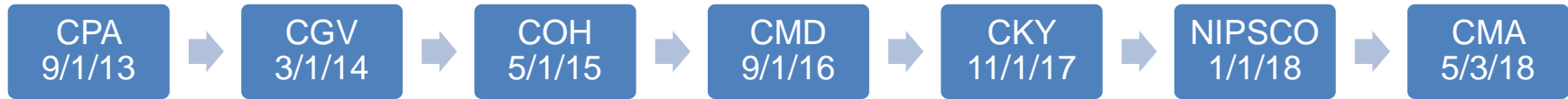
Refer to the table below for a brief overview of the history of events and regulatory guidance established related to cross bores:

Year	History of Events and Regulatory Guidance Established Related To Cross Bore Prevention
1976	<p><b><u>Wisconsin Cross Bore Incident:</u></b> On August 29th, a sewer drain cleaner hit a cross-bored gas line, causing an explosion that resulted in two deaths. The National Transportation Safety Board (NTSB) recommended performing inspections where gas mains and sewer laterals may be in proximity, determining other locations where gas lines were installed near existing facilities and taking corrective action where necessary.</p>
1999	<p><b><u>Advisory Bulletin ADB-99-04:</u></b> On August 23rd, a subgroup of the Department of Transportation (DOT) issued a bulletin to advise the industry to review/amend written damage prevention programs to minimize risks associated with directional drilling near buried pipelines. This action followed several pipeline incidents involving trenchless technology operations which resulted in loss of life, injuries and significant property damage.</p>
2006	<p><b><u>Columbia Gas of Ohio Incident:</u></b> In August 2006, a gas main was ruptured when the sewer lateral was being cleaned by a power drain snake. Natural gas traveled through the sewer lateral and into a residence causing explosion and injuries. Investigation found that a contractor working for COH in 2001 unknowingly damaged the sewer lateral. As a result, COH made a commitment to the Public Utilities Commission of Ohio (PUCO) that NiSource would implement procedures to address the requirements for construction using trenchless technology.</p>
2008	<p><b><u>Gas Standard 1100.050:</u></b> The policy created in response to the 2006 COH incident was implemented in COH in July 2007. This was later superseded by a new common Gas Standard, GS 1100.050, "Damage Prevention – Using Trenchless Technology," effective March 2008 for all companies. The purpose is to avoid creating a cross bore of another underground facility when utilizing trenchless installation methods.</p>
2016	<p><b><u>Revision to GS 1100.050:</u></b> Effective September 12, 2016, a revision to the gas standard created the requirement that a post sewer camera or pull back camera video is required when certain service installation methods are utilized. Use of video is intended to verify that cross bores aren't created.*</p> <p><b>Note:</b> CGV created an additional requirement in their gas standard that requires camera work to be completed on lines installed by the sleeving method.</p>

\*Refer to the 2017 audit completed by Internal Audit, Service Line Post Camera Sewer Video (Trenchless Technology), which was completed to evaluate the processes and controls in place to ensure compliance with GS 1100.050.

## Background (Cont'd)

**Timeline of Program Establishment:** The Company Cross Bore Programs are at various stages of maturity across all of the NGD Companies. Refer to the timeline below, which reflects the inception date for each company's program.



Note: The CMA Cross Bore Program began in May 2018, and was subsequently placed on hold due to the Merrimack Valley event that occurred in September 2018.

**Risk Model:** Each company recently adopted a risk model in order to target future areas of investigation, which considers the following factors:

- High density/hard to evacuate locations (schools, hospitals, nursing homes, etc.)
- Location of known cross bores
- Areas where previous damage occurred (query of WMS database and claims)
- Evaluation of soil/terrain
- Notification by other parties
- Review of job orders for any type of boring activity (directional, mole, etc.) (query of WMS database for bore contract items)
- Water-table – may result in shallow sewers and in the elevation where gas lines are frequently installed
- Rock soil conditions – may result in shallow sewers
- Basements – may result in deeper sewers and often below gas line elevations
- Slab or mobile home construction – may result in shallow sewers
- Deep gas main – allows for deeper gas mains and laterals, which may more likely intersect with sewers
- Material of pipe
- Date of installation
- Population density
- Length of service line (longer length could be higher risk)
- Services that are replaced

Note: Prior to the risk model, companies utilized a list of locations where cross bores had previously been found and then determined if any were close to high risk areas (schools, churches, hospitals, etc.). Additionally, the installation date and material of pipe were considered.

**Public Awareness and Education:** Each NiSource Company Cross Bore Program Lead noted that a successful program includes raising awareness of the risk of cross bores through public outreach and education, which can prevent the occurrence of cross bore incidents. Project specialists distribute fliers, attend seminars, work with contractors and emergency officials, and send information to plumbers in their operating area. Each company website includes information regarding cross bore safety information, as well.

# Audit Scope and Approach

Internal Audit conducted a review of the processes and procedures in place within each of the NiSource Gas Distribution Companies to identify and remediate cross bores. This audit conforms with the International Standards for the Professional Practice of Internal Auditing.

A summary, along with detailed observations, have been provided to NiSource Management.

<b>Objective 1: Assess the processes and controls in place across the NiSource Gas Distribution Companies to address the risk of cross bores.</b>		
<b>#</b>	<b>Procedures</b>	<b>Findings Summary (Refer to Appendix A)</b>
1	Review the procedures performed by Cross Bore Program Leads for each NGD Company to identify and remediate existing cross bores.	<b>Finding #1 – See page 8</b>
2	For each NGD Company, analyze the Company Cross Bore Program metrics and results to identify trends, patterns, or other areas of risk.	<b>Finding #2 – See page 9</b>
		<b>Finding #3 – See page 11</b>
		<b>Finding #4 – See page 12</b>



## Findings (Cont'd)

<p><b>Objective #1, Procedure #1:</b> Review the procedures performed by Cross Bore Program Leads for each NGD Company to identify and remediate existing cross bores.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #1:</b> Potential process improvements were identified specific to the various Cross Bore Programs to ensure consistent risk coverage across the NGD companies.</p>	<p><b>Low</b></p>
<p><b>Process Owner(s):</b> All NiSource Gas Distribution Presidents and General Managers</p> <p><b>Executive Council Members Responsible:</b> Pablo Vegas, EVP &amp; President Gas Utilities</p>	<p><b>Target Remediation Date:</b></p> <p><b>Q1 2021</b></p>
<p><b>Observation</b></p> <p><b>Criteria:</b> Documented and thorough processes and controls (including QA/QC processes) are established to ensure that a program is effective.</p> <p><b>Condition:</b> Potential process improvement opportunities were identified specific to the various Cross Bore Programs to ensure consistent risk coverage across the NGD companies.</p> <p><b>Risk/Impact:</b> Lack of systematic approach in Cross Bore Programs may lead to inefficiencies and low quality results.</p>	
<p><b>Recommendation</b></p> <p>Each of the Company Cross Bore Programs should consider the following process improvements:</p> <ul style="list-style-type: none"> <li>• Development of a Program Charter outlining objectives and key stakeholders;</li> <li>• Definition of key metrics for tracking and reporting of Program progress;             <ul style="list-style-type: none"> <li>• Note: Currently, metrics are created and reported at a company level. Consideration should be given to creating consistency in metrics and reporting across all companies to provide a NiSource-wide lens of progress.</li> </ul> </li> <li>• Creation of remediation policies outlining timeframes and requirements for remediation;</li> <li>• Development of QA/QC processes to review camera work performed by contractors engaged by the Program Leads to ensure that contractors are properly identifying cross bores when they are noted within videos; and</li> <li>• Coordination with the construction group to eliminate duplication of camera work in certain areas.             <ul style="list-style-type: none"> <li>• Note: New construction utilizing trenchless technology is required to perform camera work which could benefit the Company Cross Bore Programs.</li> </ul> </li> </ul>	
<p><b>Management Response</b></p> <p>Management will establish a team to identify process improvement opportunities for the cross bore programs. A program charter will be developed by January 31, 2021 that will include initial process improvement opportunities along with estimated timeframe(s) to initiate and implement these recommendations.</p>	

## Findings (Cont'd)

<p><b>Objective #1, Procedure #2:</b> For each NGD Company, analyze the Company Cross Bore Program metrics and results to identify trends, patterns, or other areas of risk.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #2:</b> A total of <b>21%</b> of the cross bores identified by the Company Programs were installed subsequent to 2008. Although the gas standard clarified requirements and training was provided in 2016, <b>2%</b> of the cross bores identified were installed subsequent to 12/31/16. This indicates a lack of adherence to GS 1100.050, "Damage Prevention - Using Trenchless Technology."</p>	<p><b>High</b></p>
<p><b>Process Owner(s):</b> All NiSource Gas Distribution Presidents and General Managers</p> <p><b>Executive Council Members Responsible:</b> Pablo Vegas, EVP &amp; President Gas Utilities</p>	<p><b>Target Remediation Date:</b></p> <p><b>Q1 2021</b></p>

### Observation

**Criteria:** The company shall adhere to GS 1100.050 in order to prevent creating cross bores from the use of trenchless technology.

**Condition:** A total of **21%** of the cross bores identified by the Company Programs were installed subsequent to 2008. Although the gas standard clarified requirements and training was provided in 2016, **2%** of the cross bores identified were installed subsequent to 12/31/16. This indicates a lack of adherence to GS 1100.050, "Damage Prevention - Using Trenchless Technology."

Company	Program Start Date	Total	Breakout of Total					
			Prior to 1/1/08	% of Total	1/1/08 to 12/31/16	% of Total	After 1/1/17	% of Total
COH	5/1/2015	632	457	72%	161	25%	14	2%
CPA	9/1/2013	274	217	79%	52	19%	5	2%
CGV	3/1/2014	227	216	95%	11	5%	-	0%
CKY	11/1/2017	34	33	97%	1	3%	-	0%
CMA	5/3/2018	20	20	100%	-	0%	-	0%
CMD	9/1/2016	10	9	90%	-	0%	1	10%
NIPSCO	1/1/2018	46	32	70%	7	15%	7	15%
<b>NGD Total</b>		<b>1,243</b>	<b>984</b>	<b>79%</b>	<b>232</b>	<b>19%</b>	<b>27</b>	<b>2%</b>

**Risk/Impact:** Lack of adherence to GS 1100.050 creates the risk that cross bores may be created, which could potentially cause loss of life, injury, or damages if not remediated.

## Findings (Cont'd)

<p><b>Objective #1, Procedure #2:</b> For each NGD Company, analyze the Company Cross Bore Program metrics and results to identify trends, patterns, or other areas of risk.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #2:</b> A total of <b>21%</b> of the cross bores identified by the Company Programs were installed subsequent to 2008. Although the gas standard clarified requirements and training was provided in 2016, <b>2%</b> of the cross bores identified were installed subsequent to 12/31/16. This indicates a lack of adherence to GS 1100.050, "Damage Prevention - Using Trenchless Technology."</p>	<p><b>High</b></p>
<p><b>Process Owner(s):</b> All NiSource Gas Distribution Presidents and General Managers</p> <p><b>Executive Council Members Responsible:</b> Pablo Vegas, EVP &amp; President Gas Utilities</p>	<p><b>Target Remediation Date:</b></p>
	<p><b>Q1 2021</b></p>
<p><b>Recommendation</b></p> <p>Management should perform the following:</p> <ul style="list-style-type: none"> <li>Establish processes and controls which ensure that the requirements of GS 1100.050, "Damage Prevention – Using Trenchless Technology" are being met (e.g. additional QA/QC procedures over work performed in the field and training over gas standards).</li> <li>Ensure that Company Cross Bore Programs continue to target known risks, including installations that occurred during the period of 1/1/08 – 12/31/2016.</li> <li>Evaluate root causes and trends in cross bores identified. (Refer to <b>Appendix C</b> for analysis of cross bores installed by company versus contractor personnel.)</li> </ul>	
<p><b>Management Response</b></p> <p>Management agrees to establish a cross functional working group to evaluate existing processes and controls related to cross bores in Gas Standard 1100.050, "Damage Prevention –Using Trenchless Technology" by January 31, 2021. Identified opportunities for additional processes and controls will be captured along with an initial timeframe for implementation. This cross functional group will also ensure that cross bore teams are included in the evaluation of causes or trends.</p>	

## Findings (Cont'd)

<p><b>Objective #1, Procedure #2:</b> For each NGD Company, analyze the Company Cross Bore Program metrics and results to identify trends, patterns, or other areas of risk.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #3:</b> The population of cross bores identified indicate that steel pipelines are also at risk of cross bores if they were not originally installed with the proper clearance from neighboring utilities. (Refer to Appendix D for further detail of cross bores found in steel pipelines.)</p>	<p><b>High</b></p>
<p><b>Process Owner(s):</b> All NiSource Gas Distribution Presidents and General Managers</p> <p><b>Executive Council Members Responsible:</b> Pablo Vegas, EVP &amp; President Gas Utilities</p>	<p><b>Target Remediation Date:</b></p>
	<p><b>Q1 2021</b></p>
<p><b>Observation</b></p> <p><b>Criteria:</b> NiSource has policies and practices in place that mitigate the risk of future cross bores being created.</p> <p><b>Condition:</b> Internal Audit noted that 22% of cross bores identified were steel. Steel cross bores are created when the utility is either dug/pushed/jacked through or built on top of another facility. It is common for the bottom of a gas main to settle and crack in the top of a storm main. This is caused when proper clearance from neighboring utilities is not assured or if written permission from facility owner is obtained. The current practice allows for plastic to be inserted through steel lines without having to camera.</p> <p><b>Risk/Impact:</b> Unknown cross bores are created, which could potentially cause loss of life, injury, or damages if not remediated.</p>	
<p><b>Recommendation</b></p> <p>Management should expand the requirements to perform camera work outlined in GS 1100.050 to include installations utilizing the sleeving method (i.e. inserting plastic lines into existing steel lines) to ensure that no cross bores exist prior to installation.</p> <p><b>Note:</b> CGV has already created an additional requirement in their gas standard that requires camera work to be completed on lines installed by the sleeving method.</p>	
<p><b>Management Response</b></p> <p>Management agrees to expand requirements for planned work by completing a pre or post-video on any insertion regardless of material type. By January 31, 2021 a target date will be established when this change will become effective. In addition, State Operating Companies will review and align current state Gas Standard (GS 1100.050) as it relates to insertions. Please note, Pennsylvania's customer-owned service lines may require additional review/exception.</p>	

## Findings (Cont'd)

<p><b>Objective #1, Procedure #2:</b> For each NGD Company, analyze the Company Cross Bore Program metrics and results to identify trends, patterns, or other areas of risk.</p>	<p><b>Risk Rating</b></p>																																
<p><b>Finding #4:</b> The length of time estimated to complete each program ranges from 41 years to 338 years.</p>	<p><b>High</b></p>																																
<p><b>Process Owner(s):</b> All NiSource Gas Distribution Presidents and General Managers</p> <p><b>Executive Council Members Responsible:</b> Pablo Vegas, EVP &amp; President Gas Utilities</p>	<p><b>Target Remediation Date:</b></p> <p style="text-align: center;">Q1 2021</p>																																
<p><b>Observation</b></p> <p><b>Criteria:</b> NiSource management is actively working to remediate known risks to pipeline integrity.</p> <p><b>Condition:</b> The length of time estimated to complete each program ranges from 41 years to 338 years.</p> <table border="1" data-bbox="253 648 1543 839"> <thead> <tr> <th>Project Estimates</th> <th>COH</th> <th>CKY</th> <th>CGV</th> <th>CMA</th> <th>CPA</th> <th>CMD</th> <th>NIPSCO</th> </tr> </thead> <tbody> <tr> <td>Estimated Total Miles</td> <td>15,000</td> <td>1,945</td> <td>2,272</td> <td>5,000</td> <td>2,804</td> <td>223</td> <td>17,572</td> </tr> <tr> <td>Average Miles/Year</td> <td>41.76</td> <td>20.00</td> <td>55.00</td> <td style="background-color: #cccccc;"></td> <td>43.90</td> <td>2.40</td> <td>52.00</td> </tr> <tr> <td># of Years to Complete</td> <td>318</td> <td>100</td> <td>41</td> <td>130</td> <td>64</td> <td>94</td> <td>338</td> </tr> </tbody> </table> <p><b>Risk/Impact:</b> An abnormal operating condition that remains unremediated could potentially lead to loss of life, injury, or damages.</p>		Project Estimates	COH	CKY	CGV	CMA	CPA	CMD	NIPSCO	Estimated Total Miles	15,000	1,945	2,272	5,000	2,804	223	17,572	Average Miles/Year	41.76	20.00	55.00		43.90	2.40	52.00	# of Years to Complete	318	100	41	130	64	94	338
Project Estimates	COH	CKY	CGV	CMA	CPA	CMD	NIPSCO																										
Estimated Total Miles	15,000	1,945	2,272	5,000	2,804	223	17,572																										
Average Miles/Year	41.76	20.00	55.00		43.90	2.40	52.00																										
# of Years to Complete	318	100	41	130	64	94	338																										
<p><b>Recommendation</b></p> <p>Management should assess the timeline to complete each program in comparison to the assessment of this risk and the resulting risk tolerance.</p>																																	
<p><b>Management Response</b></p> <p>Management will establish a team to assess the current estimated number of years to complete each cross bore program by state. This effort will continue to be ranked with other system risks that will impact program completion time frame. Furthermore, state operating companies will continue to explore opportunities to accelerate existing programs, in addition to leveraging Regulatory strategies in future rate case proceedings. Initial findings from this assessment to accelerate existing programs will be developed by January 31, 2021.</p>																																	

# Report Distribution

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# Appendix A

Rating Scale for Audit Findings	
<b>High</b>	<p>Requires corrective action due to high risk of one or more of the following: safety risk; material financial statement impact or fraud; significant violation of established policies and procedures; process/control environment breakdown for critical business processes; high likelihood of legal/regulatory fines or penalties for non-compliance; or significant brand/reputational exposure.</p> <p><i>High risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform independent effectiveness validation testing of a Management remediated, high risk finding prior to official closure.</i></u></p>
<b>Moderate</b>	<p>Requires corrective action due to moderate risk of one or more of the following: safety risk; potential for significant financial statement impact or fraud; process/control design deficiency; process/control not operating effectively; moderate likelihood of legal/regulatory fines or penalties; or potential for negative publicity/brand impact.</p> <p><i>Moderate risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform an independent process design review of a Management remediated, moderate risk finding prior to official closure.</i></u></p>
<b>Low</b>	<p>Requires minimal attention: no material financial or operational impact; low probability of residual risk; process/controls operating below optimal levels.</p> <p><i>Low risk findings require an auditee Management Response</i></p> <p><u><i>Internal Audit typically does not perform follow-up review procedures on low risk findings.</i></u></p>

## Appendix B –Cross Bores Identified and Remediated

Internal Audit obtained the cross bore log from each Company Cross Bore Program leader. The inputs in the chart below include all cross bores found in each company by year since program inception date. Additionally, Internal Audit also obtained information from each Program leader on the remediation status of all identified cross bores, noting that management is actively working to remediate the 29 outstanding.

Note: The amounts reflected for 2019 are through September 2019.

Cross Bores Found per Year by Company							
Year	COH	CKY	CGV	CMA	CPA	CMD	NIPSCO
2013					28		
2014			31		46		
2015	101		33		44		
2016	150		35		40	2	
2017	152	4	40		44	3	
2018	127	18	52	20	49	1	25
2019	102	12	36	-	23	4	21
<b>Total</b>	<b>632</b>	<b>34</b>	<b>227</b>	<b>20</b>	<b>274</b>	<b>10</b>	<b>46</b>

Program	Total	Remediated	Outstanding
COH	632	632	-
CKY	34	26	8
CGV	227	225	2
CMA	20	19	1
CPA	274	269	5
CMD	10	9	1
NIPSCO	46	34	12
<b>TOTAL</b>	<b>1,243</b>	<b>1,214</b>	<b>29</b>



## Appendix C – Cross Bores Installed by Company vs. Contractor

Internal Audit obtained the cross bore log for each Company Cross Bore Program from the project lead in each company. The inputs in the chart below include all cross bores found, including those found by non-program resources (external parties).

Note: The amounts reflected for 2019 are through September 2019. The chart identifies cross bores installed by the Company vs. Contractors. Some records did not contain adequate information in order to determine who installed the cross bore.

Note: The program totals reconcile to Appendix B – Cross Bores Found per Year. Refer to the chart below:

Program	Prior to 1/1/2008				Between 1/1/2008 to 12/31/2016				After 1/1/2017				Program
	CO.	CONT.	Unknown	ALL	CO.	CONT.	Unknown	ALL	CO.	CONT.	Unknown	ALL	Total
COH	282	175	-	457	30	131	-	161	2	12	-	14	632
CKY	3	12	18	33	-	1	-	1	-	-	-	-	34
CGV	13	203	-	216	-	11	-	11	-	-	-	-	227
CMA	-	-	20	20	-	-	-	-	-	-	-	-	20
CPA	187	30	-	217	11	41	-	52	-	5	-	5	274
CMD	8	1	-	9	-	-	-	-	-	1	-	1	10
NIPSCO	4	19	9	32	-	5	2	7	2	3	2	7	46
<b>Total</b>	<b>497</b>	<b>440</b>	<b>47</b>	<b>984</b>	<b>41</b>	<b>189</b>	<b>2</b>	<b>232</b>	<b>4</b>	<b>21</b>	<b>2</b>	<b>27</b>	<b>1,243</b>
<b>Total (%)</b>	<b>51%</b>	<b>45%</b>	<b>5%</b>	<b>100%</b>	<b>18%</b>	<b>81%</b>	<b>1%</b>	<b>100%</b>	<b>15%</b>	<b>78%</b>	<b>7%</b>	<b>100%</b>	

## Appendix D – Cross Bores Found by Type & Material

Internal Audit obtained the cross bore log for each Company Cross Bore Program from the project lead in each company. The inputs in the charts below include cross bores that are found by external parties broken out by type and material.

Note: The amounts reflected for 2019 are through September 2019. The charts identify the type of pipe where the cross bore was found (main versus service) and the material type (plastics versus steel). Some records did not contain adequate information in order to determine the material or type of cross bore.

Note: The program totals reconcile to Appendix B – Cross Bores Found per Year. Refer to the tables below:

Type - Main vs. Service							
Program	Main	%	Service	%	Unknown	%	Total
COH	289	46%	343	54%	-	-	632
CKY	24	71%	10	29%	-	-	34
CGV	144	63%	83	37%	-	-	227
CMA	14	70%	4	20%	2	10%	20
CPA	107	39%	167	61%	-	-	274
CMD	7	70%	3	30%	-	-	10
NIPSCO	28	61%	13	28%	5	11%	46
<b>Total</b>	<b>613</b>	<b>49%</b>	<b>623</b>	<b>50%</b>	<b>7</b>	<b>1%</b>	<b>1,243</b>

Material - Plastic vs. Steel							
Program	Plastic	%	Steel	%	Unknown	%	Total
COH	455	72%	177	28%	-	-	632
CKY	22	65%	12	35%	-	-	34
CGV	216	95%	11	5%	-	-	227
CMA	9	45%	1	5%	10	50%	20
CPA	213	78%	61	22%	-	-	274
CMD	8	80%	2	20%	-	-	10
NIPSCO	32	70%	4	9%	10	22%	46
<b>Total</b>	<b>955</b>	<b>77%</b>	<b>268</b>	<b>22%</b>	<b>20</b>	<b>2%</b>	<b>1,243</b>

## Appendix E – Actual Spend and Miles Reviewed

Internal Audit obtained the actual spend and miles reviewed for each program since inception date from each Program Lead in each company.

Program Actual Spend and Miles Reviewed by Year*														
Year	COH		CGV		CPA***		NIPSCO		CKY		CMD		CMA****	
	\$\$	Miles	\$\$	Miles	\$\$	Miles	\$\$	Miles	\$\$	Miles	\$\$	Miles	\$\$	Miles
2013					\$650,000	10								
2014			\$787,426	14	\$1,300,000	39								
2015	\$934,773	17	\$1,408,991	13	\$1,574,103	46								
2016	\$2,123,511	63	\$895,478	8	\$1,547,500	42					\$123,505	3		
2017	\$2,048,728	46	\$1,159,781	16	\$1,381,373	44			\$132,484	5	\$122,756	3		
2018	\$1,938,629	46	\$1,602,942	25	\$1,505,092	49	\$844,868	64	\$386,147	12	\$74,098	2	\$-	9
2019**	\$1,405,383	37	\$2,473,028	52	\$1,198,194	30	\$378,306	36	\$112,606	10	\$9,614	1	\$-	3
<b>ALL</b>	<b>\$8,451,024</b>	<b>209</b>	<b>\$8,327,646</b>	<b>128</b>	<b>\$9,156,262</b>	<b>260</b>	<b>\$1,223,174</b>	<b>100</b>	<b>\$631,237</b>	<b>27</b>	<b>\$329,973</b>	<b>9</b>	<b>\$-</b>	<b>12</b>
<b>Est. Total Miles</b>	<b>15,000</b>	<b>2,272</b>	<b>2,804</b>	<b>17,572</b>	<b>1,945</b>	<b>223</b>	<b>5,000</b>							

\* Information included herein was provided by the Program Lead for each Company and was not verified against source data by Internal Audit.

\*\* Actuals for 2019 represent spend through September 2019.

\*\*\* CPA did not manually track spend until 2015, as such, an estimate was utilized.

\*\*\*\* Minimal spend was incurred during the two three-month periods the program was in place.

## Appendix F – Program Details

Internal Audit obtained this information from the project lead for each company program. The ET did not verify this information with source data. Refer to the Project Estimates table in the Executive Summary and Appendix E – Actual Spend and Miles Reviewed in conjunction with the additional information below:

Program	Additional Details:
COH	<p><b>Cost:</b> The cross bore program budget includes costs for inspection, investigation, remediation, public awareness and education, risk model advancements, data analysis, salaries, equipment and travel expenses. The budget is allocated as part of the PSP program, which is determined by the COH Regulatory Group. All costs are recoverable through deferral. COH utilizes WMS in order to track spend, in addition to code patterns for expenses and employee salaries/overhead.</p> <p><b>Miles:</b> The information provided in the chart in Appendix F is through October 2019. The amount of miles inspected does not reflect storm and sanitary laterals, and are tracked within the annual totals by operating center log. The laterals are tracked within the same log by the amount of laterals inspected that had a cross bore. The estimated total miles for the entire program are based off of sanitary main footage in records. The estimated years to complete does not include the amount of pipe that could be eliminated in rural areas and replacement.</p>
CKY	<p><b>Cost:</b> The program budget includes costs for inspection, remediation, salaries, expenses, outside services and plant department cost. The budget is determined by executive Kentucky leadership. The recoverable costs include any cross bore identified outside of the legacy program and any capital work. Costs are tracked manually.</p> <p><b>Miles:</b> The information provided in the chart in Appendix F is through October 2019. The information is tracked in an invoice log maintained by a Project Specialist. There is an estimated 1,931 miles of main and 14 miles of service for a total of 1,945 miles that should be included in the program. The estimate was obtained by selecting all mains and services within the municipality boundaries for CKY, which was obtained by a GIS Tech. According to the DOT report, at the end of 2017, CKY has a total of 2,586.5 miles of main and 135,767 service lines. Note, the average miles per year was not calculated using miles inspected per year, as the program is expected to gain efficiency.</p>
CGV	<p><b>Cost:</b> The budget includes costs for investigation, remediation and any restoration. Salaries are included in the O&amp;M budget. Money for the program is allocated from the commission in rates as part of the DIMP budget. The only O&amp;M is the Project Specialist's salary and expenses. For tracking spend, Virginia has a code of DP07 in WMS, and the budget is included in the GM budget – not the general O&amp;M budget.</p> <p><b>Miles:</b> The information provided in the chart in Appendix F is through October 2019. The amount of miles inspected each year was obtained from a spreadsheet maintaining financial information, which is how miles are being tracked. The estimated total miles for the entire project is from a report requested from engineering that includes all plastic pipe from 1983 – 2008, which came back as 12M feet, which calculates to 2,272 miles. It is estimated that the budget increase (as of this year) will bring the program completion time to ~40 years, as they project to hit 50 miles of inspection for 2019.</p>
CMA	<p><b>Cost:</b> The budget includes costs for camera investigation, field investigations, travel and office expenses and salaries. The budget was created in April 2018 for a two person team. Remediation is taken care of by the Operations Group. There are no recoverable costs (rate case in 2018, but did not get the opportunity). Spend is tracked through WMS – Reverse Billing.</p> <p><b>Miles:</b> The information provided in the chart in Appendix F is through October 2019. Note, CMA has only been able to operate the Legacy Cross Bore Program a few months each year due to the Merrimack Valley incident taking precedence. As such, the amount of miles inspected has been limited; however, during the few months of operation, they were able to inspect 11 miles, but this is not enough information to provide a sufficient average of miles inspected per year in order to calculate the number of years to complete the program. The miles inspected are tracked within the Dash Board and Mapping, which is located in GIS. The total number of miles for the program was obtained from a PHMSA report inspected by IA. The number of years to complete the program is an estimate.</p>

# Appendix F – Program Details (Cont'd)

Program	Additional Details:
CPA	<p><b>Cost:</b> The budget includes costs for salaries and expenses of two full-time employees, expenses for one fleet vehicle and sewer investigation by contractors. It also includes costs for remediation, excluding large jobs that will be considered a capital project.</p> <p><b>Miles:</b> The information provided in the chart in Appendix F is through October 2019. The miles inspected per year are tracked within the Daily Progress Report completed by the contractors, which is provided to the Project Specialist. The Project Specialist inputs these footages into the manual tracking spreadsheets (Job Orders and Units Reported). The total number of miles completed are miles of sanitary sewer inspected (storm sewers, sanitary laterals and storm laterals are also inspected). There were 25,629 sewer laterals inspected for CPA and 111.9 miles of storm sewer mains have been inspected in CPA since the program started. The estimated total miles of the entire program is 7,500, but the estimated miles remaining for the program is 2,804. These footages are based on a Crossbore Risk Report generated through CIS in August 2018, which deducted capital work areas and areas where sewers had been inspected at that time from the total length of gas main. As such, IA utilized the estimated miles remaining within the table in Appendix E. The average miles per year only averaged the 2014 through 2018, as 2013 and 2019 do not include all 12 months (due to program start date and the date audit work concluded).</p>
CMD	<p><b>Cost:</b> There is no formal legacy cross bore program, but funds have been made available for some legacy sewer inspections since September 2016. For 2017, the initial amount provided was \$100K; however, additional funds were made available in November 2017.</p> <p><b>Miles:</b> The information provided in the chart in Appendix F is through October 2019. The miles inspected per year are tracked within the Daily Progress Report completed by the contractors, which is provided to the Project Specialist. The Project Specialist inputs these footages into the manual tracking spreadsheets (Job Orders and Units Reported). The total number of miles completed are miles of sanitary sewer inspected (storm sewers, sanitary laterals and storm laterals are also inspected). There were 1,232 sewer laterals inspected for CPA and 2.4 miles of storm sewer mains have been inspected in CPA since the program started. The estimated total miles of the entire program is 650, but the estimated miles remaining for the program is 223. These footages are based on a Crossbore Risk Report generated through CIS in August 2018, which deducted capital work areas and areas where sewers had been inspected at that time from the total length of gas main. As such, IA utilized the estimated miles remaining within the table in Appendix E. The average miles per excludes 2019, as 2019 does not include all 12 months (due to the date audit work concluded).</p>
NIPSCO	<p><b>Cost:</b> The budget includes costs for investigation, remediation, salaries, expenses and contractors. The budget will stay flat from January 2018 to 2021, as it is funded through a rate case. Costs are split between O&amp;M and capital. In order to track spend, a monthly report is run in Cognos.</p> <p><b>Miles:</b> The information provided in the chart in Appendix F is through September 2019. The miles inspected each year are tracked manually the Project Specialist, through spreadsheets, invoices and videos received. The average utilized in the table should increase as the program continues, as it is only in its second year, and have yet to complete an entire 12 months of the program annually. The estimated total miles for the entire project is based on what is reported to PHMSA annually.</p>

**TO:** Tami Ely – Lead IT Analyst, Service Governance  
Amy Weiss-Neal - Manager, Service Governance  
JoAnn Cummins – Director, Service Management  
Kevin Johannsen – VP, IT Services

**FROM:** Goranka Kasic - Project Manager - Infor. Systems Audit  
Greg Wancheck - Director - Infor. Systems Audit

**DATE:** March 5, 2020

**SUBJECT: Software Asset Management Design – Advisory Memo**

NiSource IT Audit performed an independent advisory assessment over Software Asset Management (SAM) processes, including how assets are accounted for, optimized, and maintained for value realization. The objective of IT Audit’s advisory assessment was to provide management with an overall opinion on the design of processes and procedures used to govern, safeguard, and manage software assets throughout the asset lifecycle.

### **Key Observations/Review Results:**

#### Policies and Procedures:

IT Audit’s advisory assessment of currently available NiSource policies and procedures related to Software Asset Management found that an enterprise Software Asset Management procedure is not currently utilized.\* While various components of software asset management were found to be embedded within NiSource’s existing IT policy portfolio, core processes such as the Software Asset Management Lifecycle, Software Asset Compliance (for external and internal licensing audits), and Software Maintenance were found to be managed, but are not formally defined. In addition, while an Operating Level Manual (OLM) for Software Asset Management exists for NiSource’s primary IT Service Providers, this document has not been kept up-to-date. As a result, an opportunity exists for refresh of the legacy Software Asset OLM based on both current IT Service Provider contractual agreements and how the software asset lifecycle currently operates.

IT Audit was made aware of an ongoing effort by NiSource IT Risk Management to refresh the IT enterprise policy and procedure stack. Based on interviews with NiSource’s IT Services management team, IT Audit additionally noted that Software Asset Management will be embedded into a new ITIL-based roadmap for process enhancement. As such, IT Audit sees an

alignment opportunity between IT Services and IT Risk Management in establishing an enterprise Software Asset Management procedure and/or supporting policies that incorporate risk and are based on ITIL best practices.

*\*At the time of IT Audit's Advisory Memo creation, and post Advisory fieldwork closure, IT Audit was made aware of a Software Asset Management Process Handbook that was developed by NiSource as part of the 2017 IT Service Provider Transition. While this Software Asset Management Process Handbook is not currently in use for recent software asset management procedural activities, NiSource IT Service Governance is currently evaluating this document and intends to share it with broader NiSource IT management post completion of this advisory assessment.*

#### Roles and Responsibilities:

IT Audit noted that NiSource Software Asset Management does not have a defined process owner, with the legacy process traditionally managed based on acquired knowledge and experience. As a result, IT Audit sees an opportunity to both define and formalize the roles and responsibilities for all stakeholders within the Software Asset Management process for providing heightened enterprise accountability and awareness.

#### ITIL Adoption:

While it appears ITIL based training has been completed by a majority of NiSource IT members, the roadmap for adoption and execution of ITIL based practices related to Software Asset Management has yet to be defined. Core Software Asset Management processes such as License Audit Framework and Accountability, Software Asset Maintenance, and Software Asset Lifecycle (from license procurement to retirement) have been managed ad-hoc and based on experience. As such, IT Audit sees an opportunity to leverage ITIL in formalizing the Software Asset Management process and in helping define roles, responsibilities, deliverables, and the related communications strategy.

#### **Summary Comments:**

IT Audit noted there is an opportunity to re-evaluate the Software Asset Management process to clearly communicate process ownership and leverage ITIL based Software Asset Management design work that was originally created by NiSource for the 2017 IT Service Provider Transition program. Additionally, configuration and adoption of an ITIL approach would enable the definition and alignment of key roles and responsibilities for the full Software Asset Management value chain.

NiSource IT Audit would like to thank NiSource IT Service Management/Governance and other relevant business stakeholders for their cooperation and time in supporting this effort.

cc: D. Brown  
P. Disser  
M. Rozsa  
G. Skinner  
C. Donev  
J. Tipton  
K. Jones  
K. Morris





## SMS Mitigation Proposal Plan Audit

July 2, 2020

To: William Mojica, VP Safety Management & Engineering

From: Chris Marlatt, Audit Project Manager  
Ryan Binkley, Director Internal Audit



# Executive Summary

Internal Audit performed an audit over the governance and controls of implementing the SMS Mitigation Proposal Plans.

The focus of the audit included the following procedures:

- Determine if SMS Mitigation Proposal Plans are implemented throughout NiSource; and
- Understand the processes and controls in place to govern the implementation of the SMS Mitigation Proposal Plans.

## **Summary Conclusions:**

As a result of our procedures, Internal Audit noted governance processes and controls are in place to properly implement proposal plans throughout NiSource and effectively govern the implementation of the SMS Mitigation Proposal Plan.

The following programs were completed meeting all stated objectives: **Casing Removal, Gasket Strainer Inspections, Electric Systems Maintenance Work Stoppage, and ASV Installation – Massachusetts.**

Internal Audit noted that during the audit some of the mitigation plans experienced delays and were not fully executed. The major cause related to the COVID-19 outbreak starting in March which prevented mitigation teams to conduct field visits, training, etc. The following were still in progress as of testing, however Internal Audit noted that SMS leadership has been aligned with process owners over the status of each project.

**LP Uprates:** Plan delayed due to COVID-19. As of date of testing, the LP Uprate team did execute ON 19-10, suspended LP Uprates involving the incremental method, and applied a buffer zone that requires an investigation to determine if address/structures may or may not be in a LP uprate zone. Remaining effort is to finalize the Gas Standard based upon feedback from Operation SMR's with a planned release date of September 1, 2020. This plan impacts multiple states and departments, and as such, Internal Audit will consider auditing this process in future audit periods.

**Secondary Damage Investigation:** Plan delayed due to COVID-19 which had an effect on the training department being able to instruct the new ON. Revisions to Gas Standards completed to expand the definition of damages, added additional requirements for inside inspection or service shut-off, and enhanced gas leak testing. This plan impacts multiple states and departments, and as such, Internal Audit will consider auditing this process in future audit periods.

**UGS Blowout Contingency Plan:** Delays in getting the third party Wild Well to sign and agree to a service agreement postponed implementation of this plan. Once Wild Well and NiSource came to agreeable terms, COVID-19 also delayed Wild Well's field visits which is required to gather data and develop site specific plan, train, and perform table top exercises.

**Confined Space Entry:** This plan is still aligned with original deadline and has completed the following: implemented and updated procedures for safe entry work practices (permit and non-permit) for confined spaces at Supplemental Gas facilities, created an ON Mitigation Plan, and training and inspections complete for vaporizers at LNG plants.

This audit conforms with the International Standards for the Professional Practice of Internal Auditing. Internal Audit would like to thank SMS staff and management for their cooperation and time in support of this audit.

## Background

During the third quarter of 2019, NiSource performed a 30-Day SMS Deep Dive that focused on producing safety mitigation plans across the five SMS asset classes with the goal of reducing operation risk across NiSource. A total of 8 proposals were approved, the following is a brief description of each plan.

**Casing Removal:** Transmission asset class plan focused on updating standards and contingency planning around transmission casing removal.

**Recommendations for LP Upgrades:** M&R asset class plan which will modify procedures and standards related to work on incremental upgrade projects.

**Gasket Strainer Inspections:** M&R asset class plan focused on creating a formal process to document and perform gasket strainer inspections to ensure gas flow will not be limited if strainers have become partially or completely clogged.

**UGS Blowout Contingency Plan:** Supplemental Gas asset class plan related to creating an underground gas storage blowout contingency plan that meets the standards recommended by the American Petroleum Institute.

**Secondary Damage Investigation:** Main or Services & Meter asset class plan that will enhance and standardize requirements for secondary damage investigations following a reported dig-in when a main or service gas line is damaged, weakened or unexpectedly uncovered during excavation.

**Confined Space Entry:** Supplemental Gas asset class plan focused on implementing specific procedures for safe entry work practices for confined spaces at LNG facilities.

**Electric System Maintenance Stop Work:** Supplemental Gas asset plan which will ensure future electrical work is performed by trained electricians.

**Automatic Shutoff Valves (ASV) Installation – Massachusetts:** M&R asset class plan which resumes work of ASV installation in Massachusetts which was on pause as of August 8, 2019.

# Audit Scope and Approach

Internal Audit performed an audit over the governance and controls of implementing the SMS Mitigation Proposal Plans in accordance with company policies and standards. The review performed aligned with the following objectives:

Objective 1: Determine if SMS Mitigation Proposal Plans are implemented throughout NiSource.		
#	Procedures	Findings Summary (Refer to Appendix A for rating scale)
1	Perform walkthroughs with overall management and process plan owners to understand how proposal plans are being adopted throughout NiSource and ensure that implementation activities are aligned with established plans/proposals.	<b>No Findings Noted</b>

Objective 2: Understand the processes and controls in place to govern the implementation of the SMS Mitigation Proposal Plans.		
#	Procedures	Findings Summary (Refer to Appendix A for rating scale)
1	Perform walkthroughs with overall management and process plan owners to understand the processes and controls implemented and where applicable perform testing procedures (i.e. test to ensure gasket strainers were inspected or test to see if blowout contingency plan is in compliance with API RP 1171).	<b>No Findings Noted</b>

## Report Distribution

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D. A. Creekmur	Deloitte & Touche, LLP
B. K. Archer	

# Appendix A

Rating Scale for Audit Findings	
<b>High</b>	<p>Requires corrective action due to high risk of one or more of the following: safety risk; material financial statement impact or fraud; significant violation of established policies and procedures; process/control environment breakdown for critical business processes; high likelihood of legal/regulatory fines or penalties for non-compliance; or significant brand/reputational exposure.</p> <p><i>High risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform independent effectiveness validation testing of a Management remediated, high risk finding prior to official closure.</i></u></p>
<b>Moderate</b>	<p>Requires corrective action due to moderate risk of one or more of the following: safety risk; potential for significant financial statement impact or fraud; process/control design deficiency; process/control not operating effectively; moderate likelihood of legal/regulatory fines or penalties; or potential for negative publicity/brand impact.</p> <p><i>Moderate risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform an independent process design review of a Management remediated, moderate risk finding prior to official closure.</i></u></p>
<b>Low</b>	<p>Requires minimal attention: no material financial or operational impact; low probability of residual risk; process/controls operating below optimal levels.</p> <p><i>Low risk findings do not require an auditee Management Response nor a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit does not perform follow-up review procedures on low risk findings.</i></u></p>

**TO:** Catherine Larson – Lead Architect – EA Infrastructure  
Katy Perez – Manager, IT Infrastructure  
Viji Jagabandhu – Director, Solution Arch & Information Systems  
Walter Wojcik – Director, IT Applications  
Greg Skinner - VP, IT Infrastructure

**FROM:** Brett Welsch - Project Manager - Infor. Systems Audit  
Greg Wancheck - Director - Infor. Systems Audit

**DATE:** April 17, 2020

**SUBJECT: Planning IT Migration – Advisory Memo**

NiSource IT Audit performed an independent advisory assessment of the NiSource Information Technology (IT) PlanningIT Migration project to migrate Software AG's PlanningIT tool into ServiceNow's (SNOW) Application Program Management (APM) module. This migration was performed by KPMG LLP, with NiSource IT providing support and guidance. The objectives of this migration were to establish confidence in how to ensure data quality of NiSource's application portfolio, enable proactive decision making, drive operational excellence, and establish further capabilities within the ServiceNow platform.

### **Key Observations/Review Results:**

#### PlanningIT Migration to ServiceNow APM:

IT Audit's advisory assessment found the project utilized a systematic approach to validate, update and migrate data from the legacy PlanningIT tool into ServiceNow APM. The project team held workshops to identify the key application fields necessary for migration, divided NiSource's applications into functional groups (corporate, customer, infrastructure, etc.), and validated PlanningIT information with both relevant IT and Business owners prior to migration. Additionally, reports and tasks were setup within SNOW to provide the periodic data review cadence required to drive continued accuracy.

#### Statement of Work Deliverables:

IT Audit noted that within the associated Statement of Work (SOW) between KPMG and NiSource IT, nine (9) deliverables were found to be related to APM module development. These deliverables included items such as policy and process guides, technical designs, and "As-Built" documentation outlining configuration changes for the APM module. IT Audit verified these SOW deliverables were created and documented within the construct of project deliverables and in their handoff discussions with WIPRO to assist with understanding and

preparation for APM support (as WIPRO is responsible for ongoing steady state support of the SNOW APM module).

**Future State Management Controls:**

Lastly, IT Audit verified the project team created future state management controls to be utilized by NiSource IT management in assisting with ongoing accuracy and completeness of the SNOW APM module and associated data during steady state operation. These controls consist of reports and tasks, both on-demand and scheduled, which will assist NiSource IT management in maintaining accuracy and completeness of the APM module. IT Audit also met with NiSource IT Risk Management in preparation for inclusion of these management controls in future state IT compliance efforts to ensure they are performed and maintain currency.

**Summary Comments:**

IT Audit found the project team's migration of the defined business application repository from the PlanningIT tool into ServiceNow APM, coupled with subsequent data validation, allowed for the creation of a new application with initially accurate data and processes designed to maintain data accuracy. Additionally, the detailed handover between NiSource IT Service Integration and WIPRO should assist with the support of the new system. However, the continued accuracy of data and information within the tool can only be maintained provided solid processes and procedures are followed and the management controls developed during the project are performed on a routine basis. IT Audit encourages the related SNOW APM IT management controls provided by KPMG be absorbed into any future state NiSource IT Risk Management framework(s) so as to require their continued use in maintaining the accuracy of the system.

NiSource IT Audit would like to thank NiSource IT Architecture, Infrastructure and Application teams and other relevant business stakeholders for their cooperation and time in supporting this effort.

cc: D. Brown  
M. Rozsa  
C. Donev  
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P. Disser  
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K. Morris  
R. Gribben





## 2020 Tie-In Audit

May 15, 2020

To: William Mojica, VP Safety Management & Engineering

From: Chris Marlatt, Audit Project Manager  
Ryan Binkley, Director Internal Audit



# Executive Summary

Internal Audit performed an audit over the governance, controls, and management of change to properly execute tie-in work in accordance with company policies and standards for COH, CKY, CGV, CPA, and CMD.

The focus of the audit included the following procedures:

- Determine if tie-in work completed was performed in accordance with company policies and standards; and
- Understand the processes and controls in place to govern the tie-in work flow from design to close-out.

## **Summary Conclusions:**

As a result of our procedures, Internal Audit noted governance processes and controls are in place to properly execute tie-in work in accordance with company policies and standards. Internal Audit noted no findings, however we have made observations regarding Operator Qualifications (“OQ”) and SMS activity/CAP tool.

## **OQ Observations:**

With the assistance of the PS&C department Internal Audit noted that none of the selections showed OQ noncompliance; however Internal Audit did note the following:

- Inconsistency in retaining (i.e. uploading to WMS Docs) OQ documentation;
- Instances where the construction coordinator had past due OQ covered tasks; since they are not physically doing the work this observation is more of a of best practice consideration that coordinators are “current” for all OQ Covered tasks; and
- Tie-in work is typically group based. As such, we noted examples of work where Internal Audit was unable to conclude whether there was full compliance as each task designated as part of a job is not fully documented/reported for each person, etc.

## **SMS Task Force**

The SMS department created a task force to address the growing number of CAP tool items related to Tie-ins and the Tie-in Plan. Starting in February 2020 a cross departmental approach was created to provide SME knowledge to identify which areas of the Tie-in Plan and Tie-in process to focus on. Internal Audit noted that these teams had representation from each state and from all critical departments (i.e. Engineering, Construction, Operations, Standards, Training, and SMS). In March 2020 there was an all hands meeting where specific issues and subteams were identified, see **following slide** for list.

## Executive Summary (Con't)

As of time of testing the following are the different sub teams that are addressing Tie-in risks:

- Contingency Plans – Team created to overhaul the contingency plan section of the Tie-in Plan
- Emergency Tie-In Process – Team created to streamline the process for emergency Tie-in Plans
- Engineering Checklist & Signature Process – Plan to make edits to the engineering section of the Tie-in Plan and clarifying what goes into the signature/approval process within the Advanced Briefing Section
- Tie-in Preparation – Construction/Field Operations and Pre-Construction Review – Team working on edits to each checklist section
- Miscellaneous Items – Team looking into the use of specific equipment (i.e. Air Movers, Electric Gauges, and Tablets)
- Tie-in Specific Template and Drawing Updates - Will review Tie-in specific process steps and standard Tie-in drawings

### ***Internal Audit Conclusion***

Internal Audit will plan to perform follow up work at a later date to determine if the various states adopted the changes from the above SMS Tie-in teams. In addition Internal Audit will comment on SMS leadership's communication of the changes, training provided, and highlight how SMS Management is assessing the effectiveness of the changes as part of the SMS methodology of plan, do, check, act.

## Background

During 2019 there were changes to Gas Standard 1680.010 “Tie-Ins and Tapping Pressurized Pipelines” and a new Gas Standard 2810.050 “Stakeholder Reviews of Design Capital Projects” that impacted the processes and controls related to tie-in work. One of the changes was the expansion of the Tie-in Plan. The Gas Standard provided a Tie-in Plan template that included an Engineering Checklist, Contingency Plan, Advance Briefing, Construction/Field Operations Checklist, Pre-Construction Review, and Project-Specific Tie-in Steps.

## Audit Scope and Approach

Internal Audit performed an audit over the governance, controls, and management of change to properly execute tie-in work in accordance with company policies and standards. The review performed aligned with the following objectives:

<b>Objective 1: Determine if tie-in work completed was performed in accordance with company policies and standards.</b>		
#	Procedures	Findings Summary (Refer to Appendix A for rating scale)
1	Sampled completed Job Orders (both internal and external) and make sure that the Tie-in Plan is filled out in accordance with Gas Standards.	<b>No Findings Noted</b>
2	Verify if Tie-in work performed was completed by individuals with proper OQ.	<b>No Findings Noted</b>
3	Determine if work had proper approval based on GS guidance (i.e. peer or PE).	<b>No Findings Noted</b>

<b>Objective 2: Understand the processes and controls in place to govern the tie-in work flow from design to close-out.</b>		
#	Procedures	Findings Summary (Refer to Appendix A for rating scale)
1	Perform walkthroughs with Gas Control, Engineering, Construction to understand how Gas Control is notified of work performed.	<b>No Findings Noted</b>
2	Perform walkthroughs with supporting departments (i.e. Construction Scheduling, Close-out, PS&C, SMS) to understanding additional layers of governance over the Tie-in process.	<b>No Findings Noted</b>

## Report Distribution

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K. D. Swiger  
M. G. Small  
M. D. Watson  
D. Schmelzer  
Deloitte & Touche, LLP

# Appendix A

Rating Scale for Audit Findings	
<b>High</b>	<p>Requires corrective action due to high risk of one or more of the following: safety risk; material financial statement impact or fraud; significant violation of established policies and procedures; process/control environment breakdown for critical business processes; high likelihood of legal/regulatory fines or penalties for non-compliance; or significant brand/reputational exposure.</p> <p><i>High risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform independent effectiveness validation testing of a Management remediated, high risk finding prior to official closure.</i></u></p>
<b>Moderate</b>	<p>Requires corrective action due to moderate risk of one or more of the following: safety risk; potential for significant financial statement impact or fraud; process/control design deficiency; process/control not operating effectively; moderate likelihood of legal/regulatory fines or penalties; or potential for negative publicity/brand impact.</p> <p><i>Moderate risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform an independent process design review of a Management remediated, moderate risk finding prior to official closure.</i></u></p>
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# 2020 Finding Follow Up: Abnormal Operating Conditions on Customer-Owned Services – Columbia Gas of Pennsylvania

July 13, 2020

To: Michael Davidson, VP & GM of CPA/CMD

From: Jaclyn Callahan, Manager Internal Audit  
Ryan Binkley, Director Internal Audit



## Executive Summary

During 2018, Internal Audit conducted an audit to assess how Abnormal Operating Conditions (AOC)\* were tracked through the use of the NiSource Field Application Survey Tool (NiFAST) and how identified AOCs were remediated timely for Columbia Gas of Pennsylvania (CPA). As of result of the audit, the following **moderate** risk audit finding was created specific to customer-owned services:

- **2018 Audit Finding:** Formal policies, processes and procedures have not been established to address AOCs identified on customer-owned service lines in CPA. (Refer to **Appendix A** for findings rating scale.)
- **2018 Management Response:** Management and IT will be submitting a RIT for the April (2019) IT demand meeting to notify customers through an automated process. This process will entail sending a communication in letter format that notifies a customer to take certain actions when an AOC is identified. The solution will be linked to NiFAST: When a customer is identified, a letter needs to be triggered. After a letter is sent, it needs documented and recorded as such in NiFAST. This IT solution will be in place by the end of the 3<sup>rd</sup> quarter. This change in process will be used when the condition is not deemed to be hazardous. In addition to the IT automated notification, Management will also be putting together a cross-functional team consisting of Regulatory, Legal, Compliance, System Operations and the Integration Center to design the communication message for any possible AOC on a customer-owned service line.

To verify that Management implemented the actions noted above, Internal Audit performed the following:

- Reviewed templates of the letter created to notify customers of AOCs on their lines.
- Obtained a listing of all AOCs identified on customer-owned services from the November 18, 2019 – March 27, 2020.\*\*
  - For a selection of **40** customers, Internal Audit verified DIS system programming indicated that letters were generated.
  - For a selection of **5** customers, Internal Audit obtained a copy of the actual letter sent. No exceptions were noted.

**Internal Audit Conclusion:** Based on procedures performed, Internal Audit considers the finding **adequately addressed by CPA Management**. As such, Internal Audit will close this audit finding.

\*The Code of Federal Regulations, Title 49, Section 192: Subpart I (*Requirements for Corrosion Control*) defines an abnormal operating condition as a condition identified by the operator that may indicate a malfunction of a component or deviation from normal operations that may: (a) indicate a condition exceeding design limits; or (b) result in a hazard(s) to persons, property, or the environment.

\*\*Management implemented the automated process to send letters notifying customers of any AOCs identified on their assets going forward from November 18, 2019. However, as a result of COVID-19, these letters were suppressed as of March 27<sup>th</sup> as Management decided not to send letters that referenced the possibility of shutting off services during the pandemic.



# Report Distribution

CC:

J. Hamrock	M. Huwar
D.E. Brown	M. Davidson
C.J. Hightman	J. Lewis
V. Sistovaris	W. Mojica
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C. Levander	
D. Monte	

# Appendix A

Ratings Scale for Audit Findings	
<b>High</b>	<p>Requires corrective action due to high risk of one or more of the following: safety risk; material financial statement impact or fraud; significant violation of established policies and procedures; process/control environment breakdown for critical business processes; high likelihood of legal/regulatory fines or penalties for non-compliance; or significant brand/reputational exposure.</p> <p><i>High risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform independent effectiveness validation testing of a Management remediated, high risk finding prior to official closure.</i></u></p>
<b>Moderate</b>	<p>Requires corrective action due to moderate risk of one or more of the following: safety risk; potential for significant financial statement impact or fraud; process/control design deficiency; process/control not operating effectively; moderate likelihood of legal/regulatory fines or penalties; or potential for negative publicity/brand impact.</p> <p><i>Moderate risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform an independent process design review of a Management remediated, moderate risk finding prior to official closure.</i></u></p>
<b>Low</b>	<p>Requires minimal attention: no material financial or operational impact; low probability of residual risk; process/controls operating below optimal levels.</p> <p><i>Low risk findings require an auditee Management Response.</i></p> <p><u><i>Internal Audit typically does not perform follow-up review procedures on low risk findings.</i></u></p>



# NiSource Officer Expense Audit

July 28, 2020

To: J. Hamrock, Chief Executive Officer  
From: A. Meyers, Senior Internal Auditor  
J. Callahan, Manager Internal Audit  
R. Binkley, Director Internal Audit

**Note:** Officers as defined in this review were referred to as the Executive Council as of December 31, 2019. In June 2020, the name was changed to the Executive Leadership Team and members of that team were also changed. Those changes will be reflected in the audit conducted over 2020 expenses.



## Executive Summary

Internal Audit conducted an audit of spend incurred by Officers(1) via NiSource corporate credit cards as well as any cash reimbursements processed through the MySpend expense reporting system to identify trends in spending and instances of non-compliance during the period of January 1, 2019 to December 31, 2019(2).

As part of the testing procedures, Internal Audit identified the population of expenses incurred by Officers related to the Columbia Gas of Massachusetts' Greater Lawrence Incident (GLI) that occurred on September 13, 2018. Restoration efforts and related expenses were incurred in both 2018 and 2019; however, the related Officer expenses decreased significantly in 2019. Officer GLI spend for 2019 was **\$8.7K**, which accounted for **~3%** of the total **\$345K** Officer Spend and **~0.2%** of the total 2019 GLI spend of **\$4.4M**.(3)

The focus of the audit included the following procedures:

- Review Accounts Payable and Supply Chain procedures to monitor spend and/or periodically audit Officer expenses; and
- Review Officer expense reimbursements to identify any potential unusual items and/or trends.

### Summary Conclusions:

Internal Audit identified **two (2) low risk** audit findings related to MySpend audit rules and minor deviations from policy.

### Low Risk Finding #1: MySpend Pre-Payment Audit Rule

As an added level of review(4), Accounts Payable programmed MySpend to require all expense reports submitted by Officers and their Administrative Assistants to be subject to a pre-payment audit performed by Accounts Payable personnel. Upon review of this process in Q1 2020, Internal Audit noted that one (1) Officer and their supporting Administrative Assistant (both new to the role in 2019) were excluded from the programming language. As of the date of this report, Accounts Payable has updated the MySpend programming to ensure that all current Officers and their Administrative Assistants are included.

- **Recommendation:** Accounts Payable should establish a process to periodically update the MySpend pre-payment audit programming for any changes to Officer and Executive Administrative Assistant roles.

(1) For the purposes of this audit, Officers are defined as any direct report to the CEO as of December 31, 2019.

(2) Expense population determined by utilizing the GL Extraction Date, the date the expense is posted to the General Ledger.

(3) While no additional testing procedures were deemed necessary, the Officer GLI expense population was subject to review through both analytic procedures and sample testing.

(4) This additional level of review performed by Accounts Payable is not identified as a 404 control but is considered a best practice.

## Executive Summary (Cont'd)

### Summary Conclusions (cont'd):

- **Management Response:** Going forward, a monthly check will be completed using the HR employee list to ensure all employees reporting directly to the CEO and their administrative assistants will be included in the audit group. This group will have all expense reports submitted to the audit queue for review and approval.

### Low Risk Finding #2 –Supporting Documentation:

Internal Audit reviewed **57** Officer expense selections for compliance with corporate policy and treatment for tax purposes. (Refer to **Appendix B** for testing criteria and risk factors utilized in selection process). As a result, it was noted that one (**1**) Officer expense selection did not provide the level of detail required by policy in the documentation uploaded to MySpend.

- **Recommendation:** Officers and their Administrative Assistants should ensure that supporting documentation submitted meets the requirements outlined in NiSource policy.
- **Management Response:** In the future, hotel receipts for meeting deposits and conference room rentals will be returned if not itemized.

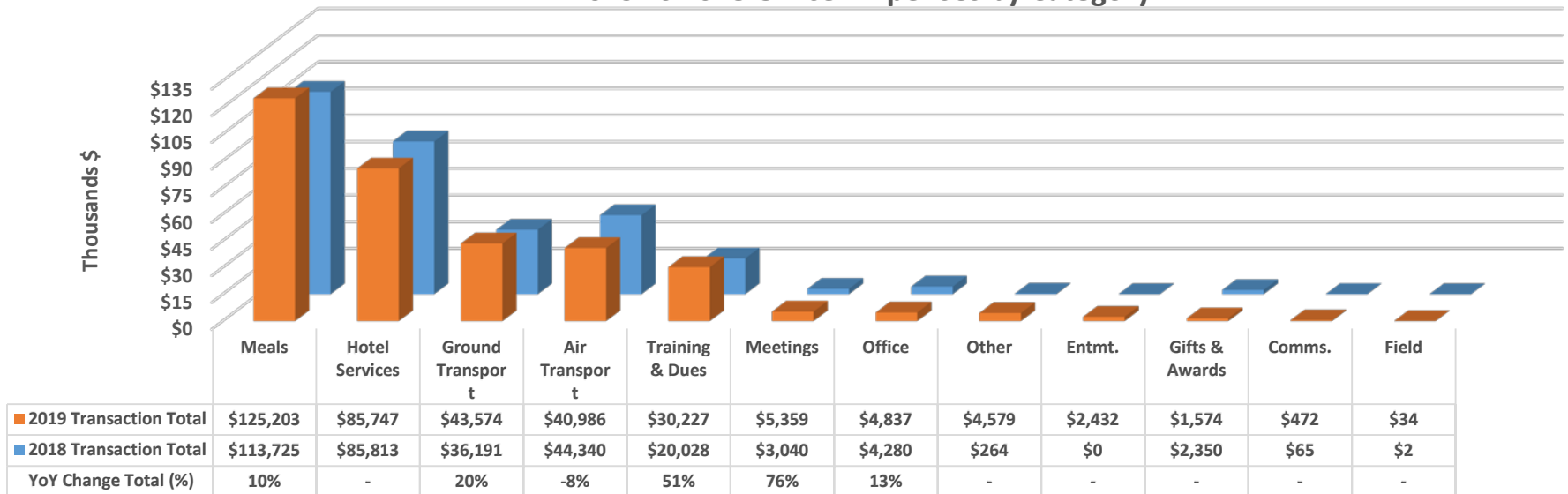
### Analytic Highlights

- Officer expenses for 2019 increased **\$35K (11%)** over 2018. The main drivers of this increase were within the following expenses categories: Meals (**\$11K**), Training (**\$10K**), and Ground Transportation (**\$7K**). (Refer to **Appendix C – Analysis by Officer** and **Appendix E – Analysis by Category**).
- Spend submitted by the Administrative Assistants who support Officers increased 100% during 2019. Internal Audit analyzed the total spend by each Administrative Assistant to identify any unusual items or trends. (Refer to and **Appendix D – Analysis by Administrative Assistant**).
  - Note: As Administrative Assistants may incur expenses that benefit Officers due to the nature of their supportive roles and responsibilities, Internal Audit reviewed supplemental selections (as noted in **Appendix B**) in order to ensure that any expenses made by the Administrative Assistants for an Officer’s benefit had the appropriate level of review.

Employee Level	2019	2018	Change (\$)	Change (%)
Officer	345,024	310,098	34,926	11.3%
Administrative Assistant	124,008	61,900	62,108	100.3%

# Executive Summary (Cont'd)

### 2019 vs 2018 Officer Expenses by Category



Refer to **Appendix E** for further analysis on Officer spend by category.

## Background

The following NiSource policies apply to the use of corporate credit cards and reimbursement of business expenses:

Policy Name	Owner
Business Expense Rules and Guidelines (includes Guidelines reference document)	Finance & Accounting
Requisition and Disbursement Approval Levels	Finance & Accounting
Vehicle Policy	Supply Chain
Travel Policy	Supply Chain
Mobile Devices and Cellular Services Policy	Information Technology
Fraud Prevention Policy	Corporate
Gifts, Meals and Entertainment	Corporate
Use of Aircraft Policy	Corporate

In 2018, NiSource transitioned from an American Express Employee Expense card to a JPMorgan Chase (“One Card”) Visa. American Express was effective as the provider for corporate cards from January 1, 2018 through August 30, 2018 and the One Card was effective July 19, 2018 through the date of this review.

In 2019, Officers held only One Cards to pay for business expenses. One Card charges are auto-fed into the NiSource expense reporting system, MySpend, and then processed by the individual Officers. Officers who incur out of pocket business expenses may include them within their MySpend expense reports for review and approval by their supervisor. Once expense reports are processed and approved within MySpend, payments are remitted to the card administrator.

Accounts Payable designed the following rules within the MySpend system:

- “Hard Stops” are generated if a transaction does not meet programmed criteria and an automatic web response is sent to the MySpend user notifying them that the expense report won’t be processed until all required criteria have been entered.
- Expense reports meeting programmed criteria within MySpend are sent to pre-payment reviews performed by Accounts Payable. As part of the programmed criteria, Accounts Payable reviews:
  - A system generated sample of 10% of all expense reports submitted; and
  - Expense reports from Officers and their Administrative Assistants are automatically sent to the audit queue. The list is periodically updated. (Refer to **Slide 7** for a finding related to this process.)

# Audit Scope and Approach

<b>Objective 1: Analyze Officer expenses to identify unusual items and/or trends.</b>		
<b>#</b>	<b>Procedures</b>	<b>Findings Summary (Refer to Appendix A)</b>
1	Analyze a two-year period of Officer to detect significant variations over time.	<b>No Findings Noted – Refer to Appendix C</b>
2	Analyze the current audit period’s Officer expenses and determine whether the expenses were submitted timely for review, approval, and payment.	<b>No Findings Noted</b>
3	Analyze the current audit period’s Officer expenses to identify outliers, anomalies, or potential fraud indicators.	<b>Refer to Objective 2 &amp; Appendix E</b>
<b>Objective 2: Determine whether corporate credit card expenses are submitted timely and processed in accordance with the Business Expense Policy and Internal Revenue Service guidelines.</b>		
<b>#</b>	<b>Procedures</b>	<b>Findings Summary (Refer to Appendix A)</b>
1	Review the procedures performed by Accounts Payable and Supply Chain to monitor spend and/or periodically audit transactions incurred by Officers.	<b>Finding #1 – See Page 7</b>
2	Using a risk-based approach, review selected expense transactions incurred by Officers (and their administrative assistants) identified as part of our analytic procedures in Step 3 of Objective 1 and evaluate their compliance with Corporate Policies.	<b>Finding #2 – See Page 8</b>
3	Review procedures followed to identify expenses incurred on behalf of the Officer’s spouse and ensure proper treatment for tax purposes.	<b>No Findings Noted</b>
4	Verify that taxable travel (including the use of the Company-leased aircraft or instances of unique commuting arrangements) has been identified and properly included in income as required by IRS reporting requirements for Officers.	<b>No Findings Noted</b>
5	Assess the accuracy and completeness of perquisite information disclosed in the most recent NiSource, Inc. Proxy (Schedule 14A) for the applicable Officers.	<b>No Findings Noted</b>



## Findings (Cont'd)

<p><b>Objective #2, Procedure #1:</b> Review the procedures performed by Accounts Payable and Supply Chain to monitor spend and/or periodically audit transactions incurred by Officers.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #1:</b> One (1) Officer and their supporting Administrative Assistant (both new to the role in 2019) were excluded from MySpend programming language which sends expense reports to Accounts Payable to perform pre-payment audits.</p>	<p><b>Low</b></p>
<p><b>Process Owner(s):</b> Adolfo Acevedo (Director Shared Services Center)</p> <p><b>Executive Council Members Responsible:</b> Donald Brown (Chief Financial Officer)</p>	<p><b>Target Remediation Date:</b></p> <p><b>Q3 2020</b></p>
<p><b>Observation</b></p> <p><b>Criteria:</b> As an added level of review, MySpend is programmed to require all expense reports submitted by Officers and their Administrative Assistants to be subject to a pre-payment audit performed by Accounts Payable personnel.</p> <p><b>Condition:</b> Upon review of this process in Q1 2020, Internal Audit noted that one (1) Officer and their supporting Administrative Assistant (both new to the role in 2019) were excluded from the programming language. As of the date of this report, Accounts Payable has updated the MySpend programming to ensure that all current Officers and their Administrative Assistants are included.</p> <p><b>Risk/Impact:</b> Instances of non-compliance with policy and / or unusual transactions may not be identified by management.</p>	
<p><b>Recommendation</b></p> <p>Accounts Payable should establish a process to periodically update the MySpend pre-payment audit programming for any changes to Officer and Executive Administrative Assistant roles.</p>	
<p><b>Management Response</b></p> <p>Going forward, a monthly check will be completed using the HR employee list to ensure all employees reporting directly to the CEO and their administrative assistants will be included in the audit group. This group will have all expense reports submitted to the audit queue for review and approval.</p>	

## Findings (Cont'd)

<p><b>Objective #2, Procedure #2:</b> Review selected corporate card expense transactions identified as outliers, anomalies, or potential fraud indicators and evaluate their compliance with corporate policies.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #2:</b> One (1) Officer expense selection did not provide the level of detail required by policy in the supporting documentation uploaded to MySpend.</p>	<p><b>Low</b></p>
<p><b>Process Owner(s):</b> Adolfo Acevedo (Director Shared Services Center)</p> <p><b>Executive Council Members Responsible:</b> Donald Brown (Chief Financial Officer)</p>	<p><b>Target Remediation Date:</b></p> <p>Q3 2020</p>
<p><b>Observation</b></p> <p><b>Criteria:</b> Officer expenses are for valid business purposes, are adequately supported and reviewed, and are in compliance with corporate policy.</p> <p><b>Condition:</b> Internal Audit reviewed <b>57</b> expense selections for compliance with corporate policy and treatment for tax purposes. (Refer to <b>Appendix B</b> for testing criteria and risk factors utilized in selection process). Internal Audit identified one (<b>1</b>) Officer expense selection did not provide the level of detail required by policy in the supporting documentation uploaded to MySpend.</p> <p>The selection identified related to a deposit for the June NiSource Leadership Meeting for ~\$8,317 that was labeled as a “Hotel” expense in MySpend. Based on the nature of this transaction, the expense type for “Conference Room Rentals” may be more appropriate*; however, the Business Expense Rules and Guidelines note that both expense types require the following supporting documentation:</p> <ul style="list-style-type: none"> <li>• <b>Hotel:</b> Itemized hotel receipts must be provided in order for room expenses to be distinguished from all other expenses; and</li> <li>• <b>Conference Room Rentals:</b> Offsite Conference Room Rental or deposit should be itemized by day and by conference room. Itemizations are required.</li> </ul> <p>A receipt was uploaded to MySpend for this expense, which had one line item for “group charges.” Internal Audit noted that this selection was audited by Accounts Payable as part of the MySpend pre-payment audit rule but was not sent back to the Officer to provide the proper level of detail.</p> <p><i>*As the accuracy of the expense type classification impacts the business’ ability to analyze expenses (e.g. identify average cost per person, transaction, and / or day) and make policy decisions, we encourage Officers and their Executive Administrative Assistants to fully consider the nature of the transaction when classifying expenses.</i></p>	

## Findings (Cont'd)

<p><b>Objective #2, Procedure #2:</b> Review selected corporate card expense transactions identified as outliers, anomalies, or potential fraud indicators and evaluate their compliance with corporate policies.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #2:</b> One (1) Officer expense selection did not provide the level of detail required by policy in the supporting documentation uploaded to MySpend.</p>	<p><b>Low</b></p>
<p><b>Process Owner(s):</b> Adolfo Acevedo (Director Shared Services Center)</p> <p><b>Executive Council Members Responsible:</b> Donald Brown (Chief Financial Officer)</p>	<p><b>Target Remediation Date:</b></p> <p>Q3 2020</p>
<p><b>Observation (cont'd)</b></p> <p><b>Risk/Impact:</b> Instances of non-compliance with policy and / or unusual transactions may not be identified by management.</p>	
<p><b>Recommendation</b></p> <p>Officers and their Administrative Assistants should ensure that supporting documentation submitted in MySpend meets the requirements outlined in NiSource policy.</p>	
<p><b>Management Response</b></p> <p>In the future, hotel receipts for meeting deposits and conference room rentals will be returned if not itemized.</p>	

## Report Distribution:

Cc:            D.E. Brown                      T.J. Tokish  
                 P.T. Disser                      A.A. Acevedo  
                 C.J. Hightman                  T.L. Langhurst  
                 K.E. Keener                      J. Harding  
                 C.E. Shafer                      D.D. Schmelzer  
                 V.S. Sistovaris                  T.D. Saad  
                 S.K. Surface                      T.M. Smith  
                 P.A. Vegas                      K. Shugart  
                 S. Brummitt                      Deloitte & Touche, LLP  
                 S. Anderson

# Appendix A

Ratings Scale for Audit Findings	
<b>High</b>	<p>Requires corrective action due to high risk of one or more of the following: safety risk; material financial statement impact or fraud; significant violation of established policies and procedures; process/control environment breakdown for critical business processes; high likelihood of legal/regulatory fines or penalties for non-compliance; or significant brand/reputational exposure.</p> <p><i>High risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform independent effectiveness validation testing of a Management remediated, high risk finding prior to official closure.</i></u></p>
<b>Moderate</b>	<p>Requires corrective action due to moderate risk of one or more of the following: safety risk; potential for significant financial statement impact or fraud; process/control design deficiency; process/control not operating effectively; moderate likelihood of legal/regulatory fines or penalties; or potential for negative publicity/brand impact.</p> <p><i>Moderate risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform an independent process design review of a Management remediated, moderate risk finding prior to official closure.</i></u></p>
<b>Low</b>	<p>Requires minimal attention: no material financial or operational impact; low probability of residual risk; process/controls operating below optimal levels.</p> <p><i>Low risk findings require an auditee Management Response.</i></p> <p><u><i>Internal Audit typically does not perform follow-up review procedures on low risk findings.</i></u></p>

## Appendix B – Selection Analysis

Using a risk-based approach, Internal Audit selected a total of **57** selections for compliance with corporate policy and treatment for tax purposes based on the following criteria and methodologies:

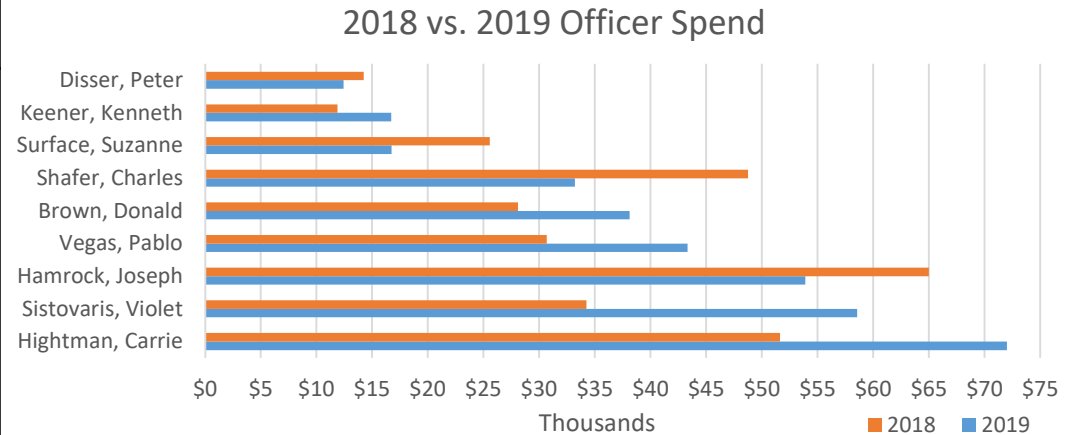
Criteria:	Definition:
High Risk Expense Types	Expense types with past audit issues, higher potential for fraud, misclassification, or tax impacts such as Gifts, Entertainment, & Other
Amount	High dollar spend, or high spend per nights stay, rental days, or attendees; spend just under receipt requirements or other thresholds
Payment Type	Cash reimbursements in unexpected expense types
Vendor	Unusual vendors
Business Purpose	Transactions without sufficient detail in the business purpose (e.g. March Expenses) or transactions which indicate a purpose related to NIPAC
Fraud Risk Factors	Transactions incurred on weekends or holidays, round dollar amounts, spend just below policy limits, etc
Risk of Inadequate Review	Internal Audit made selections of expenses submitted by Officers' Administrative Assistants to address the risk of an Administrative Assistant charging expenses for the benefit of the Officer without adhering to the appropriate approval process in those cases. Additionally, Internal Audit noted that total expenses submitted by Officers' Administrative Assistant expenses increased \$62.1K from 2018 to 2019, which is a 100.3% increase. As such, IA selected nine (9) selections from the 2019 Executive Administrative Assistant Expenses obtained from MySpend, as this was deemed to be a risk factor in the current year.

Selection Summary				
Employee Level	Selections		Population	
	#	\$	#	\$
Officers	48	59,474	2,586	345,024
Admin Assistants	9	24,706	686	124,008
<b>Total</b>	<b>57</b>	<b>84,180</b>	<b>3,272</b>	<b>469,032</b>

## Appendix C – Analysis by Officer

The table and chart below display the 2019 vs. 2018 MySpend expenses for Officers. Total Officer spend increased 11% from 2018 to 2019. See below for further analysis:

Spend by Officer	2019	2018	Change (\$)	Change (%)
<b>Brown, Donald</b>	38,130	28,098	10,032	36%
<b>Disser, Peter</b>	12,437	14,240	(1,803)	-13%
<b>Hamrock, Joseph</b>	53,899	64,993	(11,094)	-17%
<b>Hightman, Carrie</b>	72,001	51,636	20,365	39%
<b>Keener, Kenneth</b>	16,719	11,883	4,836	41%
<b>Shafer, Charles</b>	33,201	48,763	(15,562)	-32%
<b>Sistovaris, Violet</b>	58,566	34,236	24,330	71%
<b>Surface, Suzanne</b>	16,754	25,575	(8,821)	-34%
<b>Vegas, Pablo</b>	43,317	30,674	12,643	41%
<b>Grand Total</b>	<b>345,024</b>	<b>310,098</b>	<b>34,926</b>	<b>11%</b>



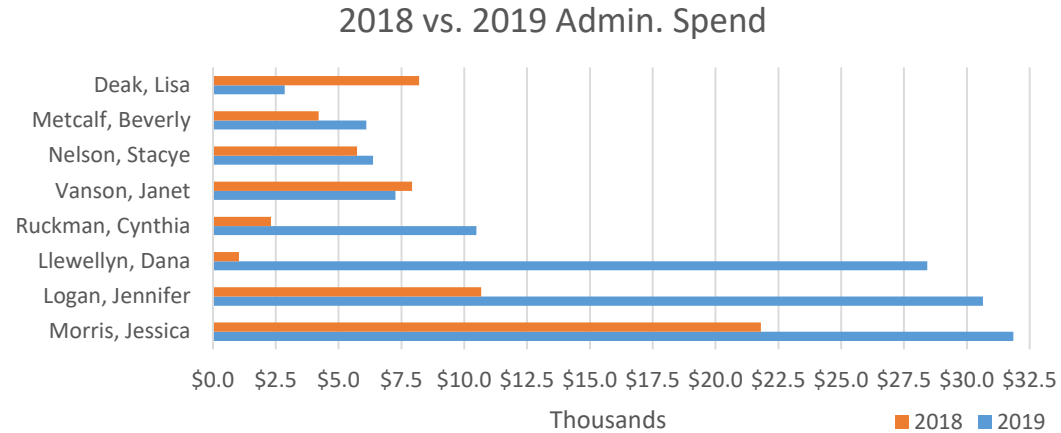
In addition to the selection testing performed, Internal Audit noted that these increases were evaluated as part of our analysis of the top 5 expense categories (Refer to **Appendix F** through **Appendix I**):

Internal Audit concluded that the increases listed above were reasonable. Refer to **Appendix E – Analysis by Category** for an overview of Officer spend by category.

## Appendix D – Analysis by Administrative Assistant

The table and chart below display the 2019 vs. 2018 spend for Administrative Assistants that directly reported to Officers as of 12/31/2019. Overall spend submitted by Administrative Assistants Spend doubled in total from 2018 to 2019. See below:

Spend by Admin.	2019	2018	Change (\$)	Change (%)
<b>Morris, Jessica</b>	31,857	21,809	10,048	46%
<b>Logan, Jennifer</b>	30,646	10,673	19,973	187%
<b>Llewellyn, Dana</b>	28,429	1,036	27,393	2644%
<b>Ruckman, Cynthia</b>	10,488	2,316	8,172	353%
<b>Vanson, Janet</b>	7,257	7,922	(665)	-8%
<b>Nelson, Stacye</b>	6,378	5,731	647	11%
<b>Metcalfe, Beverly</b>	6,099	4,210	1,889	45%
<b>Deak, Lisa</b>	2,854	8,203	(5,349)	-65%
<b>Grand Total</b>	<b>124,008</b>	<b>61,900</b>	<b>62,108</b>	<b>100%</b>



- 1** – Morris’ **\$10K** increase related to catering for SMS project meetings, which did not occur in 2018.
- 2** – Logan’s **\$20K** increase was for an Officer’s OSU Fisher College of Business COE Board Membership that commenced in 2019.
- 3** – Llewellyn had a **\$26K** increase due to travel related to monthly SMS Quality Review Board meetings that commenced in April 2019.
- 4** – Ruckman had a **\$6K** increase related to dues to a professional organization for two annual periods - both 2018 and 2019 dues were posted to the GL in 2019 .

**Conclusion:** Per review of the table above, Internal Audit noted the following 2019 expense increases related to projects, events and membership dues that were not incurred in 2018. Internal Audit concluded that the increases listed above were reasonable. As such, no further analysis has been provided for Administrative Assistant spend.

Note, Internal Audit identified three (3) policy deviations within the population of expenses submitted by Administrative Assistants:

- One (1) selection that was a taxable expense not properly included in income; and
- Two (2) selections that were misclassified in the Expense Type field available within MySpend.

These deviations are not included as a separate finding in this report, as these deviations did not directly relate to an Officer and the nature of the exceptions are covered by existing findings within the **Employee Expense Review**.



## Appendix E – Analysis by Category

Internal Audit reviewed Officer spend by expense category, noting the top 5 categories with highest spend made up **94%** of the total Officer spend. Additionally, Internal Audit compared the average spend by category incurred by Officers to the average spend of the same category incurred by non-Officers, noting the following:

Officer Spend by Category					2019 Average Spend per Transaction			Reference:
Category	2019 (\$)	2018 (\$)	Variance (\$)	Variance (%)	Officer Average (\$)	Non-Officer Average (\$)	Variance (\$)	
Meals	125,203	113,725	11,478	10%	169	50	119	Appendix E
Hotel Services	85,747	85,813	(66)	0%	135	103	32	Appendix F
Ground Transportation	43,574	36,191	7,383	20%	57	45	12	Appendix G
Air Transportation	40,986	44,340	(3,354)	-8%	197	263	(66)	Appendix H
Training, Dues & Memberships	30,227	20,028	10,199	51%	916	477	439	Appendix I
Meetings	5,359	3,040	2,319	76%	335	445	(110)	N/A
Office	4,837	4,280	557	13%	72	131	(59)	N/A
Other	4,579	264	4,315	1634%	82	418	(336)	*
Entertainment	2,432	-	2,432	100%	304	414	(110)	N/A
Gifts & Awards	1,574	2,350	(776)	-33%	143	157	(14)	N/A
Communications	472	65	407	626%	10	88	(78)	N/A
Field	34	2	32	1600%	34	234	(200)	N/A
<b>Grand Total</b>	<b>345,024</b>	<b>310,098</b>	<b>34,926</b>	<b>11%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	

\*Due to the variable nature of the “Other” category, IA deemed it necessary to provide further information on the year-over-year fluctuation, as this category may contain expenses for: advertising, charitable contributions / donations, credit card fees and miscellaneous costs. For this category in table above, the year-over-year variance is related to a **\$2.2K** donation for the GCSC Community Cup and **\$2.4K** for CMA Emergency Response.

**NOTE:** In **Appendix F** through **Appendix J**, Internal Audit reviewed any Officer’s spend within the respective category with a variance over \$5K from the prior year to identify drivers. All averages in this report are based on transaction count. Additionally, Internal Audit identified outliers within category spend to review for compliance with policy as part of our selections testing methodology on Slide 11. IA also identified the top 5 vendors of the top 5 categories noted in the table above (see **Appendix K**).

## Appendix F – Meals Analysis

Officers' largest expense category related to Meal expenses totaling ~\$125K in 2019. Refer to the tables below for further analysis:

Officer	2019	2018	Change	
	\$	\$	(\$)	(%)
Sistovaris, Violet	35,487	11,660	23,827	204% <sup>1</sup>
Hamrock, Joseph	20,657	22,486	(1,829)	-8%
Vegas, Pablo	19,790	12,420	7,370	59% <sup>2</sup>
Hightman, Carrie	13,015	20,911	(7,896)	-38% <sup>1</sup>
Shafer, Charles	12,712	14,896	(2,184)	-15%
Keener, Kenneth	7,690	5,563	2,127	38%
Surface, Suzanne	7,367	15,752	(8,385)	-53% <sup>3</sup>
Brown, Donald	6,161	5,964	197	3%
Disser, Peter	2,324	4,073	(1,749)	-43%
<b>Grand Total</b>	<b>125,203</b>	<b>113,725</b>	<b>11,478</b>	<b>10%</b>

<sup>1</sup> – The main driver of the Sistovaris' increase related to expenses totaling \$16.4K for the 2019 Energetic Women's Conference. Expenses related to this event totaling \$17.6K were submitted by Hightman in 2018.

<sup>2</sup> – The increase for Vegas can mainly be attributed to \$8.6K related to multiple SMS Quality Review Board dinners in 2019, which was implemented in 2019.

<sup>3</sup> – The significant decrease for Surface is mainly attributed to \$10.8K related to CVT Weekly Working Sessions that occurred in 2018, but not 2019.

Meals – Expense Type	2019			2018			Change	
	\$	Count	Average (\$)	\$	Count	Average (\$)	(\$)	(%)
With Attendees *	113,892	419	272	104,459	500	209	9,433	9%
Work Late/Snacks/Celebrations	5,976	27	221	6,351	10	635	(375)	-6%
Self Only - Travel Status	5,283	293	18	2,900	159	18	2,383	82%
Self Only - Not On Travel Stat (Taxable)	52	4	13	15	2	8	37	247%
<b>Grand Total</b>	<b>125,203</b>	<b>743</b>	<b>169</b>	<b>113,725</b>	<b>671</b>	<b>169</b>	<b>11,478</b>	<b>10%</b>

\*For the Meals with Attendees Expense Type, the average cost per attendee for expenses submitted by Officers was \$40 per attendee. Internal Audit noted that the average cost per attendee for expenses submitted by Non-Officers in 2019 was \$19. Of the 419 Meals with Attendees submitted by Officers, 48 of them were over \$100 per attendee. The maximum meal per attendee submitted by an Officer was \$482 per person.

## Appendix G – Hotel Services Analysis

Officers' second largest expense category related to Hotel Services expenses totaling ~\$85.7K in 2019. Refer to the tables below for further analysis:

Officer	2019	2018	Change	
	\$	\$	(\$)	(%)
Hightman, Carrie	24,747	6,438	18,309	284% <sup>1</sup>
Hamrock, Joseph	17,943	26,647	(8,704)	-33% <sup>2</sup>
Brown, Donald	13,069	9,316	3,753	40%
Sistovaris, Violet	9,120	7,638	1,482	19%
Vegas, Pablo	6,801	10,890	(4,089)	-38%
Shafer, Charles	5,661	12,757	(7,096)	-56% <sup>3</sup>
Disser, Peter	4,548	5,430	(882)	-16%
Keener, Kenneth	2,086	2,513	(427)	-17%
Surface, Suzanne	1,772	4,184	(2,412)	-58%
<b>Grand Total</b>	<b>85,747</b>	<b>85,813</b>	<b>(66)</b>	<b>-0.1%</b>

<sup>1</sup> – The significant flux from prior year for Hightman related to ~\$13K expenses incurred in 2019 for travel for CMA legal meetings, prep and hearings for the GLI.

<sup>2</sup> – The decrease in Hamrock's hotel spend in 2019 can be attributed to \$3K expensed in 2018 for an extension of the Executive Council Meeting that did not occur in 2019. Additionally, he traveled less in 2019 for GLI work than he did in 2018.

<sup>3</sup> – The significant decrease for Shafer's hotel services relates to a \$5K decrease in travel for GLI work in 2019.

Hotel Services – Expense Type	2019			2018			Change	
	\$	Count	Average (\$)	\$	Count	Average (\$)	(\$)	(%)
<b>Non-Room Expense</b>	138	132	1	1,325	49	27	(1,187)	-90%
<b>Hotel</b>	76,058	260	293	79,803	315	253	(3,745)	-5%
<b>Hotel Tax</b>	8,190	175	47	3,273	136	24	4,917	150%
<b>Hotel/Lodging – Self (retired)</b>	683	2	341	864	6	144	(181)	-21%
<b>Travel Fees (Egencia)</b>	678	66	10	548	40	14	130	24%
<b>Grand Total</b>	<b>85,747</b>	<b>635</b>	<b>135</b>	<b>85,813</b>	<b>546</b>	<b>157</b>	<b>(66)</b>	<b>-0.1%</b>

\*For the Hotel Expense Type, the average cost for expenses submitted by Officers was \$293. Internal Audit noted that the average cost for expenses submitted by Non-Officers in 2019 was \$144.

The maximum transaction submitted by an Officer was \$8.3K. This transaction was referenced in more detail in **Finding #2** (page 8). See slide for further review.

## Appendix H – Ground Transportation Analysis

Officers' third largest expense category related to Ground Transportation expenses totaling ~\$43.6K in 2019. Refer to the tables below for further analysis:

Officer	2019	2018	Change	
	\$	\$	(\$)	(%)
Hightman, Carrie	9,907	4,789	5,118	107% <sup>1</sup>
Hamrock, Joseph	9,395	7,770	1,625	21%
Sistovaris, Violet	6,411	6,315	96	2%
Vegas, Pablo	6,015	2,795	3,220	115%
Brown, Donald	5,321	3,153	2,168	69%
Disser, Peter	2,190	1,960	230	12%
Shafer, Charles	1,786	7,055	(5,269)	-75% <sup>2</sup>
Keener, Kenneth	1,690	841	849	101%
Surface, Suzanne	859	1,513	(654)	-43%
<b>Grand Total</b>	<b>43,574</b>	<b>36,191</b>	<b>7,383</b>	<b>20%</b>

<sup>1</sup> – The significant flux in Hightman's ground transportation expenses from prior year related to ~\$3K expenses incurred in 2019 for travel for CMA legal meetings, prep and hearings for the GLI.

<sup>2</sup> – The significant decrease in Shafer's ground transportation expenses relates to a ~\$3K decrease in travel for GLI work in 2019.

Ground Transportation – Expense Type	2019			2018			Change	
	\$	Count	Average (\$)	\$	Count	Average (\$)	(\$)	(%)
Car Rental	3,341	29	115	7,863	33	238	(4,522)	-58%
Rental Car Fuel	104	9	12	489	14	35	(385)	-79%
Ground Transportation (Bus/Car/Rail/Taxi)*	29,662	481	62	18,091	303	60	11,571	64%
Tolls / Road Charges / Parking	5,190	167	31	4,738	131	36	452	10%
Personal Car Mileage	5,277	73	72	5,010	94	53	267	5%
<b>Grand Total</b>	<b>43,574</b>	<b>759</b>	<b>57</b>	<b>36,191</b>	<b>575</b>	<b>63</b>	<b>7,383</b>	<b>20%</b>

\*Ground Transportation (Bus/Car/Rail/Taxi) spend increased due to increases in travel of \$3K for Investor Meetings, \$1.3K for National Transportation Safety Board Meetings and \$2.1K for Ratings Agency Meetings in the current year.

For the Ground Transportation (Bus/Car/Rail/Taxi) Expense Type, the average cost for expenses submitted by Officers was \$62. Internal Audit noted that the average cost for expenses submitted by Non-Officers in 2019 was \$27. The maximum transaction submitted by an Officer was \$1,577.

## Appendix I – Air Transportation Analysis

Officers' fourth largest expense category related to Air Transportation expenses totaling ~\$41K in 2019. Refer to the tables below for further analysis:

Officer	2019	2018	Change	
	\$	\$	(\$)	(%)
Hightman, Carrie	14,373	8,649	5,724	66% <sup>1</sup>
Shafer, Charles	5,842	9,664	(3,822)	-40%
Keener, Kenneth	4,742	2,455	2,287	93%
Brown, Donald	4,402	7,331	(2,929)	-40%
Surface, Suzanne	3,814	4,088	(274)	-7%
Hamrock, Joseph	2,251	5,675	(3,424)	-60%
Disser, Peter	1,922	2,451	(529)	-22%
Vegas, Pablo	1,918	943	975	103%
Sistovaris, Violet	1,722	3,084	(1,362)	-44%
<b>Grand Total</b>	<b>40,986</b>	<b>44,340</b>	<b>(3,354)</b>	<b>-8%</b>

<sup>1</sup> – The significant flux for Hightman from prior year related to \$5K expenses incurred in 2019 for travel for CMA legal meetings, prep and hearings for the GLI.

Air Transportation – Expense Type	2019			2018			Change	
	\$	Count	Average (\$)	\$	Count	Average (\$)	(\$)	(%)
Airfare*	40,340	142	284	42,922	166	259	(2,582)	-6%
Airline Fees	646	66	10	1,418	111	13	(772)	-54%
<b>Airfare / Airline Fees</b>	<b>40,986</b>	<b>208</b>	<b>197</b>	<b>44,340</b>	<b>277</b>	<b>160</b>	<b>(3,354)</b>	<b>-8%</b>

\*For Airfare, the average cost for expenses submitted by Officers was \$284. Internal Audit noted that the average cost for expenses submitted by Non-Officers in 2019 was \$350. The maximum airfare / airline fee submitted by an Officer was \$1,609.

Note: The corporate jet was in use during 2019 and the use of the jet could impact Officer spend for Air Transportation.

## Appendix J – Training, Dues & Memberships Analysis

Officers' fifth largest expense category related to Training expenses totaling ~\$30K in 2019. Refer to the tables below for further analysis:

Officer	2019	2018	Change	
	\$	\$	(\$)*	(%)
Vegas, Pablo	7,230	2,295	4,935	215%
Hightman, Carrie	6,539	7,406	(867)	-12%
Shafer, Charles	5,475	2,595	2,880	111%
Sistovaris, Violet	3,609	2,399	1,210	50%
Hamrock, Joseph	3,480	2,295	1,185	52%
Brown, Donald	2,385	2,295	90	4%
Disser, Peter	1,300	325	975	300%
Keener, Kenneth	209	418	(209)	-50%
<b>Grand Total</b>	<b>30,227</b>	<b>20,028</b>	<b>10,199</b>	<b>51%</b>

\*Internal Audit noted no significant fluctuations from prior year.

Training, Dues & Memberships – Expense Type	2019			2018			Change	
	\$	Count	Average (\$)	\$	Count	Average (\$)	(\$)	(%)
Civic and Professional Associations*	9,933	12	828	4,703	9	523	5,230	111%
Seminars / Conferences / Training	20,294	21	966	15,325	15	1,022	4,969	32%
<b>Grand Total</b>	<b>30,227</b>	<b>33</b>	<b>916</b>	<b>20,028</b>	<b>24</b>	<b>835</b>	<b>10,199</b>	<b>51%</b>

\*Significant fluctuation for Civic and Professional Associations was attributed to a membership to YPO INTL for \$3.75K in the current year.

For the Seminars / Conferences / Training Expense Type, the average cost for expenses submitted by Officers was \$966. Internal Audit noted that the average cost for expenses submitted by Non-Officers in 2019 was \$557. The maximum transaction submitted by an Officer was \$1,900.

## Appendix K – Top Vendors for Officer Spend

The two charts below display the top 10 vendors for Officers for 2019 and 2018 for overall spend:

2019 Top 10 Vendors	Count	Spend (\$)	Average (\$)	Max (\$)
Marriott	81	32,186	397	16,440
American Airlines	169	21,303	126	1,609
Guckenheimer NiSource	115	18,769	163	1,147
Hilton	135	17,817	132	8,318
Hyatt	128	16,755	131	1,053
Southwest Airlines	64	15,693	245	1,106
Uber	390	11,355	29	267
American Gas Association	11	8,050	732	1,095
Ritz Carlton	51	7,621	149	965
Edison Electric Inst.	5	7,500	1,500	1,900

2018 Top 10 Vendors	Count	Spend (\$)	Average (\$)	Max (\$)
Guckenheimer NiSource	129	31,693	246	2,441
Hilton	152	23,167	152	3,000
Hyatt	56	20,965	374	9,015
Southwest Airlines	100	18,641	186	1,186
Waldorf Astoria	4	17,604	4,401	13,073
American Airlines	72	16,301	226	1,489
DoubleTree	199	13,660	69	347
United Airlines	24	6,217	259	1,354
Edison Electric Inst.	4	5,600	1,400	1,400
Uber	237	5,496	23	169

**Conclusion:** No unusual vendors noted in the tables above and no significant changes in spend. The max transactions in 2019 and 2018 listed above are for a recurring annual conference. No further analysis required.

The charts below display the top five vendors for the top five categories analyzed in Appendix F through Appendix J:

Meals - 2019 Top Vendors	Count	Spend (\$)	Average (\$)	Max (\$)
Marriott	23	20,539	893	16,440
Guckenheimer NiSource	105	15,038	143	736
Black Point	9	6,696	744	1,991
Gamba	12	5,854	488	2,111
McCormick & Schmick's	1	4,506	4,506	4,506

Hotel - 2019 Top Vendors	Count	Spend (\$)	Average (\$)	Max (\$)
Hilton	93	16,634	179	8,318
Hyatt	110	16,427	149	1,053
Marriott	57	11,597	203	801
Ritz Carlton	23	4,378	190	695
Egencia Fee	76	3,635	48	677

Ground Trans- 2019 Top Vendors	Count	Spend (\$)	Average (\$)	Max (\$)
Uber	378	11,022	29	267
Unique Limo	10	5,168	517	1,577
US Sedan Service	20	4,035	202	474
Enterprise	31	2,943	95	644
Valet	15	1,944	130	244

Air - 2019 Top Vendors	Count	Spend (\$)	Average (\$)	Max (\$)
American Airlines	107	19,860	186	1,609
Southwest Airlines	64	15,693	245	1,106
United Airlines	27	3,283	122	783
Delta Airlines	8	2,056	257	480
TSA Pre-check	1	85	85	85

Training - 2019 Top Vendors	Count	Spend (\$)	Average (\$)	Max (\$)
American Gas Association	11	8,050	732	1,095
Edison Electric Inst.	5	7,500	1,500	1,900
YPO INTL	2	3,750	1,875	3,750
AABE	3	3,250	1,083	1,300
Southern Gas Association	1	1,805	1,805	1,805



# Employee Expense Audit & Analytics (2019 Annual Period)

July 28, 2020

To: A . Acevedo, Director Shared Services Center

From: M. Castillo, Internal Auditor  
J. Callahan, Manager Internal Audit  
R. Binkley, Director Internal Audit





# Executive Summary

Internal Audit conducted an audit of expense transactions incurred by employees on behalf of NiSource to analyze trends in employee spending and aid in identifying instances of non-compliance during the period of January 1, 2019 to December 31, 2019<sup>(1)</sup>. Refer to the chart below for a breakdown of spend by the various corporate card types in use during 2019.

Card Type	Administrator	Total 2019 Spend (MM)	Total 2018 Spend (MM)	Variance (MM)	% of Change	Reference
Employee Expense Cards <sup>(2)</sup>	JPMorgan Chase "One Card" Visa	\$ 44.65	\$ 50.41	\$ (5.76)	-11%	Appendix E-I
Purchasing Cards	Citibank	\$ 0.40	\$ 27.70	\$ (27.30)	-99%	(3)
Fuel Cards	ARI/WEX	\$ 16.13	\$ 17.50	\$ (1.37)	-8%	Appendix J
Fleet Cards	ARI	\$ 0.04	\$ 0.05	\$ (0.01)	-26%	Appendix J
<b>Total Corporate Credit Card Spend</b>		<u>\$ 61.22</u>	<u>\$ 95.66</u>	<u>\$ (34.44)</u>	<u>-36%</u>	

The focus of the audit included the following procedures:

- Determine whether corporate card access is properly removed from terminated/former employees;
- Analyze corporate card and other reimbursable expenses to identify any unusual items and/or trends;
- Determine whether a sample of corporate card and other reimbursable expenses are processed in accordance with the Business Expense policy and Internal Revenue Service (IRS) guidelines.

<sup>(1)</sup> Expense population determined by utilizing the GL Extraction Date, the date the expense posted to the General Ledger.

<sup>(2)</sup> Employees who are not issued corporate credit cards or who incur out of pocket expenses may still incur legitimate reimbursable business expenses. These expenses are submitted within the MySpend expense reporting system and are included in the Employee Expense Cards total referenced above.

<sup>(3)</sup> Supply Chain noted that all Purchasing Cards, with the exception of two (2), were closed as of November 22, 2018. The remaining two (2) cards were utilized solely for the Columbia Gas Massachusetts' Greater Lawrence Incident (GLI) expenses. The cards were managed by Supply Chain personnel and were closed as of February 22, 2019.

# Executive Summary

## Summary Conclusions:

As a result of the analytic procedures performed and a review of **54** expense selections (refer to **Appendix B** for testing criteria and risk factors utilized in selection process), Internal Audit identified the following **four (4) moderate** and **one (1) low** risk audit findings:

### **Finding #1 - Departed Employees With One Card Access (Moderate Risk)**

Internal Audit reviewed a listing of all active One Cards as of April 1, 2020, noting that card access was not removed timely upon the departure of six **(6)** employees and extended leave (i.e. greater than 6 months) of five **(5)** employees. Additionally, one **(1)** former employee made purchases totaling **\$656** on their corporate card several months after their departure from the company and these expenses were paid by NiSource.

- **Recommendation:** Supervisors should ensure employees no longer have access to their corporate card and should reconcile any remaining balances (i.e. unprocessed credit card transactions in MySpend and/or unpaid submitted personal expenses) upon the employee's departure. In addition to the supervisor's responsibilities, Accounts Payable Management and Human Resources should collaborate to periodically verify that active corporate cards are assigned to active employees only and any outstanding balances have been resolved.
- **Management Response:** When this was researched, the employees with continued access were not included in the termination report sent by HR and received every Monday into the MySpend@nisource.com inbox. HR and Accounts Payable are working together to streamline its communication process and ensure that weekly emails will include all terminations and extended leaves. These changes will be in place by **August 1, 2020**.

# Executive Summary

## Summary Conclusions (Cont'd):

### **Finding #2 – Method of Submission Varies (Low Risk)**

Internal Audit identified transactions which appear to meet the classification of employee expenses submitted through methods other than MySpend (e.g. Catalyst). Refer to **Slide 15** for further detail on the transactions identified.

The Business Expense Policy states the following:

“The One Card is required for all approved business expenses wherever the card is accepted. If a merchant does not accept the One Card, or in the event of an emergency where the employee does not have access to the One Card, a personal credit card may be used after receiving approval from the employee's supervisor.” Additionally, the policy notes that business expenses must be submitted for reimbursement “in the expense reporting tool, MySpend.”

However, the expense policy also indicates that “the One Card can not be used for invoices provided by a supplier.”

As the policy language may conflict in certain cases, none of the transactions identified by Internal Audit are direct violations of policy. However, Internal Audit noted that employee expenses submitted through other methods may not provide the detail necessary to ensure proper tax treatment (e.g. names of attendees/recipients) and current processes do not review transactions submitted in this manner for tax purposes. Additionally, employee expense transactions that are not submitted through MySpend are not classified by expense categories and impact the company's ability to effectively analyze expenses and make policy decisions.

- **Recommendation:** Accounts Payable should work to clarify requirements for method of submission within the policy and work with Communications and Training to educate employees and their supervisors on the proper methods to submit business expenses.
- **Management Response:** Accounts Payable is currently proposing changes to the policy to add verbiage to use the OneCard for payment specifically for Season Tickets, Civic & Professional Associations, and Social and Athletic Club Memberships. Accounts Payable will reach out to the employees who completed the payments through Catalyst which were identified by Internal Audit to provide education once the policy has been finalized. Additionally, as referenced in the response to Finding #5, Accounts Payable is also working to establish a training for employees over the Business Expense policy and use of MySpend. These changes are expected to be completed by **December 31, 2020**.

# Executive Summary

## Summary Conclusions Cont'd:

### **Finding #3 - Taxable Expenses not Properly Included in Income (Moderate Risk)**

Internal Audit noted two (2) expense types, “Taxable to the Employee” and “Meals – Self Only – Not On Travel Status (Taxable to the Employee)”, which were created upon the transition to One Card, are not currently assessed for tax requirements. As a result, the total of **\$5,671** expenses incurred in these categories were not properly taxed in 2019.

In addition to the process gap identified above, Internal Audit noted one (1) gift selection totaling **\$332** was not appropriately included in the recipient’s taxable income as the employee who submitted the expense did not include the recipient’s name within MySpend and did not submit the required manual forms to Payroll.

- **Recommendation:** Accounts Payable, Tax, and Payroll should establish processes to ensure any expenses with tax implications are properly included in employee income.
- **Management Response:** Accounts Payable, Tax, and HR/Payroll have created a MySpend report that can be used to identify all transactions taxable to employees. This will be reviewed by Tax in the 4<sup>th</sup> quarter of every year (beginning in **Q4 2020**) and applied to income by Payroll. Gift cards/gift merchandise transactions will be applied to employee income monthly when Payroll pulls the MySpend report. Taxable Travel and Meals-Self Non Travel-Taxable to Employee expense types have been removed from MySpend as of July 8, 2020. (Total spend in these categories to date has been \$1,959, which will be included in income for 2020 if applicable). Going forward employees will be directed to identify those transactions as “personal” within MySpend.

# Executive Summary

## Summary Conclusions Cont'd:

### Finding #4 – Improper categorization/coding of NiSource Political Action Committee (NIPAC) expenses (Moderate Risk)

Two (2) selections reviewed by Internal Audit related to expenses incurred for the benefit of NIPAC. Internal Audit noted that both selections were not appropriately classified using the NIPAC expense type. Additionally, one (1) selection was charged to the incorrect accounting code.

To determine the prevalence of these errors within the complete expense population, Internal Audit analyzed all expenses which referenced PAC in the Transaction Business Purpose within MySpend to determine whether they utilized the proper expense type accounting code, noting the following:

- **360** transactions totaling **~\$46K** referenced PAC.
  - **26** transactions (from the population above) totaling **~\$5K** were classified using the PAC expense type.
  - **17** transactions (from the population above) totaling **~\$3K** were properly charged to the correct accounting code.
- **Recommendation:** As NIPAC expenses have different tax implications than other expenses, a process should be put in place to ensure any transactions that relate to PAC expenses are properly identified and charged to the correct expense type/accounting code. There should be more guidance in the policy as to which PAC expenses need to be charged to the PAC code.
- **Management Response:** Tax has confirmed that PAC transactions should be classified in specific categories. Accounts Payable will work with PAC team to send a targeted email to employees submitting PAC expenses to provide additional training for correct MySpend Expense Types. Accounts Payable has also added 'Travel' to the PAC/Lobbying-Meals and Entertainment. These efforts will be completed by **December 31, 2020**.

# Executive Summary

## Summary Conclusions Cont'd:

### Finding #5 - Deviations from Policy (Moderate Risk)

As a result of the testing performed, Internal Audit identified the following:

- One **(1)** transaction related to an employee who made a personal purchase with their One Card and did not mark it as a personal expense within the MySpend reporting system, resulting in the amount of the expense **(\$164)** being improperly paid by the company.
- Two **(2)** transactions totaling **(\$1,898)** were charged to the incorrect accounting code based on the nature of the expenses.
  - Both expenses were charged to the accounting code 92100000 for Office Supplies and Expenses even though the expenses were classified as Special Event/Season Tickets/Golf and General Entertainment, respectively.

Additional Items to Note:

- **14** transactions did not provide the level of detail required by policy in the supporting documentation uploaded to MySpend. See **Appendix C** for further detail.
- **16** transactions were misclassified in the Expense Types field available within MySpend. In some cases, these misclassifications would impact our ability to comply with IRS regulations. See **Appendix D**.
- **Recommendation:** Based on the policy deviations identified, Internal Audit supports the implementation of the policy enhancements proposed by Accounts Payable on **Slide 10** as these improvements would help clarify responsibilities, establish a culture of accountability, and alleviate risk to the company.
- **Management Response:** Accounts Payable is working on several items to help guide employee selections, including the following: Policy recommendations to better direct employees, required yearly training, and MySpend audit rules to require specific accounts be used. These efforts will be completed by **December 31, 2020**.

# Background

The following NiSource policies apply to the use of corporate credit cards and reimbursement of business expenses:

Policy Name	Owner
Business Expense Rules and Guidelines (includes Guidelines reference document)	Finance & Accounting
Requisition and Disbursement Approval Levels	Finance & Accounting
Vehicle Policy	Supply Chain
Travel Policy	Supply Chain
Mobile Devices and Cellular Services Policy	Information Technology
Fraud Prevention Policy	Corporate
Gifts, Meals and Entertainment	Corporate
Use of Aircraft Policy	Corporate

## Employee Expense Cards:

In 2018, NiSource transitioned from an American Express Employee Expense card to a JPMorgan Chase (“One Card”) Visa. American Express was effective as the provider for corporate cards from January 1, 2018 through August 30, 2018 and the Visa (“One Card”) was effective July 19, 2018 through the date of this review.

In 2019, employees used JPMorgan Chase Visa “One Cards” to pay for appropriate company related expenses. One Card charges are auto-fed into the NiSource expense reporting system, Concur Expense Solutions (referred to herein as “MySpend”), and then processed by individual employees. Employees who incur out of pocket business expenses may include them within the MySpend employee expense statement for review and approval by their supervisor. Once expense reports are processed and approved within MySpend, payments are remitted to the card administrator.

- Accounts Payable performs pre-payment audits on expense reports meeting programmed criteria within MySpend. Additionally, MySpend allows for “Hard Stops” which will generate an automatic web response if a transaction does not meet specific required criteria and will not allow the expense report to be processed until all required criteria have been entered. Once expense reports are processed within the reporting system, payments are remitted.
- Additionally, Accounts Payable has identified specific employees (based on employee level or employees with previous instances of non-compliance with policy) who are automatically sent to the audit queue. The list is periodically updated.

## Background (Cont'd)

### Purchase Cards

Prior to the transition to “One Card”, Purchase Cards were used as a payment method for purchases of materials, supplies, and certain field services. The process of approval for expenses incurred on Purchase Cards was manually intensive, lacked automated controls and quality assurance/quality control processes. As a result, NiSource made the decision to stop using these cards in 2018. Supply Chain noted that all Purchasing Cards, with the exception of two (2), were closed as of November 22, 2018. The remaining cards were utilized solely for GLI expenses and were closed as of February 22, 2019.

### Fuel Cards

Fuel cards are used to purchase fuel or very limited vehicle-related expenses (e.g. a car wash, quart of oil, or diesel additive). Fuel cards are restricted using the Merchant Category Code (MCC) to limit the types of purchases that can be made using the card. Cards are assigned to a vehicle within a NiSource company and must remain with the vehicle at all times. Each card is assigned a cost accounting code and changes to the code require management approval. In order to use a Fuel card, an employee must sign the NiSource Automotive Resource International (ARI) Wright Express Card User Agreement and submit the form with manager approval to the NiSource Credit Card Program Administrator. Employees are then assigned a unique PIN number which allows purchases to be traced to the individual employee using a vehicle card. ARI monitors spend for compliance with NiSource policy and potential fraud and will communicate with the Fleet Administration team when transactions need further review. In addition to the controls outlined above, exception reporting is also available to supervisors of employees using Fuel cards. Each supervisor may determine what criteria they would like to monitor related to fuel spend and the Fleet Administration team will communicate the results of the daily exceptions to the supervisors. Examples of exception reports are (but not limited to): cardholders with more than 3 transactions per day, transactions greater than \$150, cardholders who made a purchase in gallons which exceeded the vehicle's tank capacity, and a purchase of premium fuel when vehicle calls for regular.

### Fleet Cards

Fleet cards are not credit cards but they do contain ARI billing information which allow users to make purchases at automotive parts stores via a purchase order process managed for NiSource by ARI. Purchases under \$50 don't require approval, however, any purchase over \$50 is required to go through an ARI approval process. Cardholders are instructed to only use the incidental card for small items (i.e. lights bulbs, oil, windshield wipers) as a way to be cost effective and not use a garage for replacement.

**Note:** Cardholders who incur Fuel and Fleet (incidental) spend are not required to submit receipts or “process” expenses. ARI (Wright Express) maintains the detail of all spend transactions and monitors spend on a daily basis. See **Appendix J** for Fleet and Fuel Card Analysis



## Background (Cont'd)

### Accounts Payable Initiative

Accounts Payable has established an initiative focused on continuous improvement in the expense submission, approval, and reporting processes as well as the following proposed enhancements to associated company policies:

- Returning guidelines to the policy, rather than suggestions, to provide more regulation and clarity to employees. Examples include:
  - Requiring itemized receipts for all purchases over \$25  
*Internal Audit Comment: This would improve transparency, provide support for the stated business purpose and decrease the risk of fraud, especially for vendors like Amazon, Paypal, Sam's Club, etc where various types of items can be purchased.*
  - Clarifying when to rent a car versus when to submit for personal mileage and requiring employees to utilize the Google maps functionality to provide detail on trip information for personal mileage  
*Internal Audit Comment: Current policy language is vague, resulting in inconsistent interpretation by employees.*
  - Establishing requirements for how to process the purchase of Entertainment expenses and season tickets, including defining the One Card as the acceptable purchase method, requiring a process to track attendees, and clarifying which level of employee must purchase and approve  
*Internal Audit Comment: Entertainment expenses reviewed by Internal Audit often lack details regarding attendees (and the related tax implications) as well as and business purposes. Clarifying the policy to require more information would be provide more transparency related to this expense type.*
- Establishment of yearly refresher training to include policy reminders and updates on any changes to the policy, with a focus on training for those supervisors approving reports  
*Internal Audit Comment: As with any change, communication and education for employees will aid in their ability to comply with policy.*

Based on the findings of this review, Internal Audit agrees that these recommendations would help establish a culture of accountability, alleviate risk to the company and increase compliance with tax laws and IRS regulations.

# Audit Scope and Approach

Internal Audit reviewed the processes and controls in place related to employee expensed for the audit period of 2019.

<b>Objective 1: Determine whether corporate card access is properly removed from terminated/former employees.</b>		
#	Procedures	Findings Summary (Refer to Appendix A)
1	Review the processes and procedures in place to remove corporate card access from terminated/former employees.	<b>No Findings Noted</b>
2	Independently verify that card access has been removed for all non-active employees and ensure no transactions were incurred subsequent to employee departure.	<b>Finding #1 – Page 13-14</b>

<b>Objective 2: Analyze employee expenses to identify unusual items and/or trends.</b>		
#	Procedures	Findings Summary (Refer to Appendix A)
1	Analyze a two-year period of employee expenses and examine historical spending patterns to detect significant variations over time.	<b>No Findings Noted – Refer to Appendix E-J</b>
2	Analyze the current audit period's employee expenses and determine whether the expenses were submitted timely for review, approval, and payment.	<b>No Findings Noted</b>
3	Analyze the current audit period's employee expenses to identify outliers, anomalies, or potential fraud indicators.	<b>See Objective 3</b>

# Audit Scope and Approach

Objective 3: Determine whether corporate credit card expenses are submitted timely and processed in accordance with the Business Expense Policy and Internal Revenue Service guidelines.				
#	Procedures	Findings Summary (Refer to Appendix A)		
1	Review the procedures performed by Accounts Payable and Supply Chain to monitor spend and/or periodically audit transactions incurred by employees.	<b>No Findings Noted</b>		
2	Review expense transactions submitted through other Accounts Payable processes (e.g Catalyst) to identify potential employee expenses that should have been incurred through the One Card or processed through MySpend.	<b>Finding #2 – Page 15-16</b>		
3	<p>Using a risk-based approach, make a selection of no less than 40 transactions from the MySpend audit population. Review selected transactions and evaluate their compliance with Corporate Policies.</p> <p><i>NOTE: Upon reviewing the controls and processes in place to monitor Fuel and Fleet spend and performing an independent analysis of the Fuel and Fleet transactions to identify potential fraud indicators and/or significant outliers, Internal Audit noted that additional sample testing was not necessary to assess the risk related to Fuel and Fleet transactions. As such, the sample testing performed herein focused on MySpend transactions.</i></p>	<table border="1" style="width: 100%; background-color: yellow;"> <tr> <td style="text-align: center; width: 50%;"><b>Finding #4 – Pages 18</b></td> <td style="text-align: center; width: 50%;"><b>Finding #5 – Pages 19-20</b></td> </tr> </table>	<b>Finding #4 – Pages 18</b>	<b>Finding #5 – Pages 19-20</b>
<b>Finding #4 – Pages 18</b>	<b>Finding #5 – Pages 19-20</b>			
4	Verify that taxable expenses have been identified and properly included in income as required by IRS reporting requirements for employees.	<b>Finding #3 – Page 17</b>		

<p><b>Objective 1, Procedure #2:</b> Independently verify that card access has been removed for all non-active employees and ensure no transactions were incurred subsequent to employee departure.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #1:</b> Card access was not removed timely upon the departure/extended leave of several employees. Additionally, an expense was incurred on an employee's card subsequent to their departure.</p>	<p><b>Moderate</b></p>
<p><b>Process Owner(s):</b> Adolfo Acevedo (Director Shared Services Center), Tonja Langhurst (Director HR Operations Delivery)</p> <p><b>Executive Council Members Responsible:</b> Donald Brown (Chief Financial Officer)</p>	<p><b>Target Plan Date:</b></p> <p><b>Q3 2020</b></p>
<p><b>Observation:</b></p> <p><b>Criteria:</b> Per the Business Expense Rules and Guidelines, when an employee leaves the company, access to One Card should be removed and their account should be deactivated. "The Cardholder agrees to surrender and cease use of his/her One Card upon termination of employment. The Cardholder is responsible for processing any outstanding expenses."</p> <p>If employees are out for an extended period, he/she should surrender their card to their supervisor/manager. If the employee is expected to be out for less than 6 months the card should be suspended. If the employee expected to be out for more than 6 months, the card should be closed.</p> <p><b>Condition:</b> Internal Audit noted the following :</p> <ul style="list-style-type: none"> <li>• Six <b>(6)</b> employees who had departed NiSource still had active corporate cards as of April 1, 2020. Accounts Payable has since removed access to the former employees.             <ul style="list-style-type: none"> <li>• One <b>(1)</b> employee made purchases totaling <b>\$656</b> on their corporate card several months after they were no longer employed at the company. The expenses were processed through a force submittal process and were paid by the company.                 <p><b>Note:</b> Force submittals occur when an expense is over 75 days old and has not been processed. Accounts Payable notified the supervisor of the person who incurred the expense about the force submittal through email.</p> </li> </ul> </li> <li>• Five <b>(5)</b> employees on extended leave (greater than 6 months) still had an active corporate card as of April 1, 2020.</li> </ul> <p><b>Risk/Impact:</b> Individuals who are no longer employees at NiSource with access to their corporate cards increases the risk of unauthorized or fraudulent purchases.</p>	

## Findings (Cont'd)

<p><b>Objective 1, Procedure #2:</b> Independently verify that card access has been removed for all non-active employees and ensure no transactions were incurred subsequent to employee departure.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #1:</b> Card access was not removed timely upon the departure/ extended leave of several employees. Additionally, an expense was incurred on an employee's card subsequent to their departure.</p>	<p><b>Moderate</b></p>
<p><b>Process Owner(s):</b> Adolfo Acevedo (Director Shared Services Center), Tonja Langhurst (Director HR Operations Delivery)</p> <p><b>Executive Council Members Responsible:</b> Donald Brown (Chief Financial Officer)</p>	<p><b>Target Plan Date:</b></p> <p><b>Q3 2020</b></p>
<p><b>Recommendation:</b> Supervisors should ensure employees no longer have access to their corporate card and should reconcile any remaining balances (i.e. unprocessed credit card transactions in MySpend and/or unpaid submitted personal expenses) upon the employee's departure. In addition to the supervisor's responsibilities, Accounts Payable Management and Human Resources should collaborate to periodically verify that active corporate cards are assigned to active employees only and any outstanding balances have been resolved.</p>	
<p><b>Management Response:</b> When this was researched, the employees with continued access were not included in the termination report sent by HR and received every Monday into the MySpend@nisource.com inbox. HR and Accounts Payable are working together to streamline its communication process and ensure that weekly emails will include all terminations and extended leaves. These changes will be in place by <b>August 1, 2020</b>.</p>	

## Findings (Cont'd)

<p><b>Objective #3, Procedure #2:</b> Review expense transactions submitted through other Accounts Payable processes ( e.g. Catalyst) to identify potential employee expenses that should have been incurred through the One Card or processed through MySpend.</p>	<p><b>Risk Rating</b></p>																														
<p><b>Finding #2:</b> Various transactions which appear to meet the classification of employee expenses were submitted through methods other than MySpend (e.g. Catalyst).</p>	<p><b>Low</b></p>																														
<p><b>Process Owner(s):</b> Adolfo Acevedo (Director Shared Services Center)</p> <p><b>Executive Council Members Responsible:</b> Donald Brown (Chief Financial Officer)</p>	<p><b>Target Plan Date:</b></p> <p><b>Q4 2020</b></p>																														
<p><b>Observation:</b></p> <p><b>Criteria:</b> The Cardholder or delegate must submit Business Expenses for reimbursement in the expense reporting tool “MySpend.”</p> <p><b>Condition:</b> Internal Audit identified various expenses that appear to fall under the types of expenses covered by the Business Expense Rule and Guidelines policy which were submitted through Catalyst instead of MySpend. Internal Audit noted several of these expenses related to entertainment. Refer below for examples of the types of expenses submitted within Catalyst.</p> <table border="1" data-bbox="123 682 1798 1172"> <thead> <tr> <th>Vendor</th> <th>2019 AP Spend</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td>Rocky Gap Casino Resort</td> <td>\$ 3,379</td> <td>Appears to have hosted some sort of event here - could be classified as Non-Room Expense</td> </tr> <tr> <td>Sam’s Club Direct</td> <td>\$ 5,744</td> <td>Could flow through MySpend as General Office Supplies or Meals - Work Late/Snacks/Celebrations</td> </tr> <tr> <td>The Columbus Club</td> <td>\$ 17,922</td> <td>Could flow through MySpend as Social / Athletic Club Dues for better visibility and transparency</td> </tr> <tr> <td>OSU Football Season Tickets</td> <td>\$ 16,379</td> <td rowspan="5">Could flow through MySpend as Special Event / Season Tickets / Golf Fees for better visibility and transparency</td> </tr> <tr> <td>Columbus Blue Jackets (and other events at Nationwide Arena)</td> <td>\$ 50,845</td> </tr> <tr> <td>Toledo Mudhens Baseball</td> <td>\$ 34,850</td> </tr> <tr> <td>Cleveland Indians Baseball</td> <td>\$ 2,700</td> </tr> <tr> <td>Pittsburgh Pirates</td> <td>\$ 28,821</td> </tr> <tr> <td>Holiday Inn</td> <td>\$ 4,897</td> <td rowspan="3">Various transactions simply represented individual hotel stays or conference room rentals</td> </tr> <tr> <td>Zane’s Hotels (Springhill Suites)</td> <td>\$ 13,813</td> </tr> <tr> <td>Hilton Hotels (Various)</td> <td>\$ 21,154</td> </tr> </tbody> </table> <p><b>Note:</b> This is not an all inclusive list of expenses that were improperly submitted. Internal Audit provided a list of employees who submitted these expenses to Accounts Payable so they can reach out to the employees and educate them on the proper expense tool to use; however, future review may be necessary.</p>		Vendor	2019 AP Spend	Notes	Rocky Gap Casino Resort	\$ 3,379	Appears to have hosted some sort of event here - could be classified as Non-Room Expense	Sam’s Club Direct	\$ 5,744	Could flow through MySpend as General Office Supplies or Meals - Work Late/Snacks/Celebrations	The Columbus Club	\$ 17,922	Could flow through MySpend as Social / Athletic Club Dues for better visibility and transparency	OSU Football Season Tickets	\$ 16,379	Could flow through MySpend as Special Event / Season Tickets / Golf Fees for better visibility and transparency	Columbus Blue Jackets (and other events at Nationwide Arena)	\$ 50,845	Toledo Mudhens Baseball	\$ 34,850	Cleveland Indians Baseball	\$ 2,700	Pittsburgh Pirates	\$ 28,821	Holiday Inn	\$ 4,897	Various transactions simply represented individual hotel stays or conference room rentals	Zane’s Hotels (Springhill Suites)	\$ 13,813	Hilton Hotels (Various)	\$ 21,154
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## Findings (Cont'd)

<p><b>Objective #3, Procedure #2:</b> Review expense transactions submitted through other Accounts Payable processes ( e.g. Catalyst) to identify potential employee expenses that should have been incurred through the One Card or processed through MySpend.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #2:</b> Several employee expenses that should have been submitted through MySpend were submitted through Catalyst.</p>	<p><b>Low</b></p>
<p><b>Process Owner(s):</b> Adolfo Acevedo (Director Shared Services Center)</p>	<p><b>Target Plan Date:</b></p>
<p><b>Executive Council Members Responsible:</b> Donald Brown (Chief Financial Officer)</p>	<p><b>Q4 2020</b></p>
<p><b>Observation (cont'd):</b></p> <p>The Business Expense Policy states the following:</p> <p style="padding-left: 40px;">“The One Card is required for all approved business expenses wherever the card is accepted. If a merchant does not accept the One Card, or in the event of an emergency where the employee does not have access to the One Card, a personal credit card may be used after receiving approval from the employee’s supervisor.” Additionally, the policy notes that business expenses must be submitted for reimbursement “in the expense reporting tool, MySpend.”</p> <p>However, the expense policy also indicates that “the OneCard cannot be used for invoices provided by a supplier.”</p> <p>As the policy language may conflict in certain cases, none of the transactions identified by Internal Audit are direct violations of policy.</p> <p><b>Risk/Impact:</b> Employee expenses submitted through other methods may not provide the detail necessary to ensure proper tax treatment (e.g. names of attendees/recipients) and current processes do not review transactions submitted in this manner for tax purposes. Additionally, employee expense transactions that are not submitted through MySpend are not classified by expense categories and impact the company’s ability to effectively analyze expenses and make policy decisions.</p>	
<p><b>Recommendation:</b> Accounts Payable should work to clarify requirements for method of submission within the policy and work with Communications and Training to educate employees and their supervisors on the proper methods to submit business expenses.</p>	
<p><b>Management Response:</b> Accounts Payable is currently proposing changes to the policy to add verbiage to use the OneCard for payment specifically for Season Tickets, Civic &amp; Professional Associations, and Social and Athletic Club Memberships. Accounts Payable will reach out to the employees who completed the payments through Catalyst which were identified by Internal Audit to provide education once the policy has been finalized. Additionally, as referenced in the response to Finding #5, Accounts Payable is also working to establish a training for employees over the Business Expense policy and use of MySpend. These changes are expected to be completed by <b>December 31, 2020</b>.</p>	

## Findings (Cont'd)

<p><b>Objective 3, Procedure #4:</b> Verify that taxable expenses have been identified and properly included in income as required by IRS reporting requirements for employees.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #3:</b> Internal Audit noted the expense type “Taxable to the Employee” is not reviewed by Accounts Payable or the Tax Department thus any expenses incurred in this category may not be properly taxed.</p>	<p><b>Moderate</b></p>
<p><b>Process Owner(s):</b> Adolfo Acevedo (Director Shared Services Center), Jennifer Harding (Director Income Tax Operations), Tonja Langhurst (Director HR Operations Delivery)</p> <p><b>Executive Council Members Responsible:</b> Donald Brown (Chief Financial Officer)</p>	<p><b>Target Plan Date:</b></p> <p><b>Q4 2020</b></p>
<p><b>Observation:</b></p> <p><b>Criteria:</b> Expenses that are taxable to the employee are properly tracked and included in the employee’s income.</p> <p><b>Condition:</b> Internal Audit noted two (2) expense types, “Taxable to the Employee” and “Meals – Self Only – Not On Travel Status (Taxable to the Employee)”, which were created upon the transition to One Card and are not currently assessed for tax requirements. As a result, the total of <b>\$5,671</b> expenses incurred in these categories were not properly taxed in 2019.</p> <ul style="list-style-type: none"> <li>• “Taxable to the Employee” - <b>\$602</b></li> <li>• “Meals – Self Only – Non Travel - Taxable to the Employee” - <b>\$5,069</b></li> </ul> <p>In addition to the process gap identified above, Internal Audit noted one (1) gift selection totaling <b>\$332</b> was not appropriately included in the recipient’s taxable income as the employee who submitted the expense did not include the recipient’s name within MySpend and did not submit the required manual forms to Payroll.</p> <p><b>Risk/Impact:</b> Improper review of taxable expenses leaves the risk that taxable expenses are not properly included in income as required by IRS reporting requirements</p>	
<p><b>Recommendation:</b> Accounts Payable, Tax, and Payroll should establish processes to ensure any expenses with tax implications are properly included in employee income.</p>	
<p><b>Management Response:</b> Accounts Payable, Tax, and HR/Payroll have created a MySpend report that can be used to identify all transactions taxable to employees. This will be reviewed by Tax in the 4<sup>th</sup> quarter of every year (beginning in <b>Q4 2020</b>) and applied to income by Payroll. Gift cards/gift merchandise transactions will be applied to employee income monthly when Payroll pulls the MySpend report. Taxable Travel and Meals-Self Non Travel-Taxable to Employee expense types have been removed from MySpend as of July 8, 2020. (Total spend in these categories to date has been \$1,959, which will be included in income for 2020 if applicable). Going forward employees will be directed to identify those transactions as “personal” within MySpend.</p>	



## Findings (Cont'd)

<p><b>Objective 3, Procedure #3:</b> Using a risk-based approach, make a selection of no less than 40 transactions from the MySpend audit population. Review selected transactions and evaluate their compliance with Corporate Policies.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #4:</b> PAC expenses incurred deviated from established policy requirements.</p>	<p><b>Moderate</b></p>
<p><b>Process Owner(s):</b> Adolfo Acevedo (Director Shared Services Center), Jennifer Harding (Director Income Tax Operations)</p> <p><b>Executive Council Members Responsible:</b> Donald Brown (Chief Financial Officer)</p>	<p><b>Target Plan Date:</b></p>
	<p><b>Q4 2020</b></p>
<p><b>Observation:</b></p> <p><b>Criteria:</b> Any expense related to NiSource's Political Action Committee (PAC) must use the "PAC / Lobbying" expense type. Expenses can include but are not limited to dues, memberships, meeting expenses, supplies, meals, entertainment, etc. Additionally, any PAC expense should be charged to the code 42640000 - Other Income &amp; Expense Political Contributions.</p> <p><b>Condition:</b> Two (2) selections reviewed by Internal Audit related to expenses incurred for the benefit of NIPAC. Internal Audit noted that both selections were not appropriately classified using the NIPAC expense type. Additionally, one (1) selection was charged to the incorrect accounting code.</p> <p>To determine the prevalence of these errors within the complete expense population, Internal Audit analyzed all expenses which referenced PAC in the Transaction Business Purpose within MySpend to determine whether they were utilizing the proper expense type and were charged to the correct accounting code, noting the following inconsistencies:</p> <ul style="list-style-type: none"> <li>• <b>360</b> transactions totaling <b>~\$46K</b> referenced PAC.             <ul style="list-style-type: none"> <li>• <b>26</b> transactions (from the population above) totaling <b>~\$5K</b> were classified the PAC expense type.</li> <li>• <b>17</b> transactions (from the population above) totaling <b>~\$3K</b> were properly charged to the correct accounting code.</li> </ul> </li> </ul> <p><b>Risk/Impact:</b> PAC expenses are non-deductible for tax purposes. PAC related expenses not properly charged to the correct account codes may be included as deductible business expenses.</p>	
<p><b>Recommendation:</b> As NIPAC expenses have different tax implications than other expenses, a process should be put in place to ensure any transactions that relate to PAC expenses are properly identified and charged to the correct expense type/accounting code. There should be more guidance in the policy as to which PAC expenses need to be charged to the PAC code.</p>	
<p><b>Management Response:</b> Tax has confirmed that PAC transactions should be classified in specific categories. Accounts Payable will work with PAC team to send a targeted email to employees submitting PAC expenses to provide additional training for correct MySpend Expense Types. We have also added 'Travel' to the PAC/Lobbying-Meals and Entertainment. These efforts will be completed by <b>December 31, 2020.</b></p>	

## Findings (Cont'd)

<p><b>Objective 3, Procedure #3:</b> Using a risk-based approach, make a selection of no less than 40 transactions from the MySpend audit population. Review selected transactions and evaluate their compliance with Corporate Policies.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #5:</b> Expenses incurred deviated from established policy requirements.</p>	<p><b>Moderate</b></p>
<p><b>Process Owner(s):</b> Adolfo Acevedo (Director Shared Services Center)</p> <p><b>Executive Council Members Responsible:</b> Donald Brown (Chief Financial Officer)</p>	<p><b>Target Plan Date:</b></p> <p><b>Q4 2020</b></p>
<p><b>Observation:</b></p> <p><b>Criteria:</b> Each business expense must have a valid business purpose, correct expense type, correct accounting, attendees listed (when required), and any other necessary information as required per the policy to ensure that reviewers, approvers, and auditors (internal or external) understand the circumstances under which a purchase is made and why it was necessary.</p> <p>If excess and/or inappropriate expenses are submitted and reimbursed, the employee must repay NiSource by writing a check or money order payable to the company by which he/she is employed.</p> <p><b>Condition:</b> As a result of reviewing <b>54</b> selections (Refer to <b>Appendix B</b> for further detail on the selection process), Internal Audit identified the following deviations from the established policy requirements:</p> <ul style="list-style-type: none"> <li>• <b>1</b> transaction related to an employee who made a personal purchase with their One Card and did not mark it as a personal expense within the MySpend reporting system, resulting in the amount of the expense (<b>\$164</b>) being improperly paid by the company.</li> <li>• <b>2</b> transactions totaling (<b>\$1,897</b>) were charged to the incorrect accounting code based on the nature of the expenses.       <ul style="list-style-type: none"> <li>• Both expenses were charged to the accounting code 92100000 for Office Supplies and Expenses even though the expenses were classified as Special Event/Season Tickets/Golf and General Entertainment, respectively.</li> </ul> </li> </ul> <p>Additional Items to Note:</p> <ul style="list-style-type: none"> <li>• <b>14</b> transactions did not provide the level of detail required by policy in the supporting documentation uploaded to MySpend. See <b>Appendix C</b> for further detail.</li> <li>• <b>16</b> transactions were misclassified in the Expense Types field available within MySpend. In some cases, these misclassifications would impact our ability to comply with IRS regulations. See <b>Appendix D</b>.</li> </ul> <p><b>Risk/Impact:</b> The accuracy of the expense type classification and coding impact the business' ability to analyze expenses (e.g. identify average cost per person, transaction, and/or day) and make policy decisions. Inaccurate expense types and coding also lead to inaccurate representation of expenses on financial statements. Additionally, business expenses that lack required documentation make it difficult for reviewers, approvers, and auditors to ensure expenses were necessary and in compliance with tax requirements.</p>	

## Findings (Cont'd)

<p><b>Objective 3, Procedure #3:</b> Using a risk-based approach, make a selection of no less than 40 transactions from the MySpend audit population. Review selected transactions and evaluate their compliance with Corporate Policies.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #5:</b> Expenses incurred deviated from established policy requirements.</p>	<p><b>Moderate</b></p>
<p><b>Process Owner(s):</b> Adolfo Acevedo (Director Shared Services Center)</p> <p><b>Executive Council Members Responsible:</b> Donald Brown (Chief Financial Officer)</p>	<p><b>Target Plan Date:</b></p> <p><b>Q4 2020</b></p>
<p><b>Recommendation:</b> Based on the policy deviations identified, Internal Audit notes that the policy enhancements proposed by Accounts Payable on <b>Slide 10</b> would help establish a culture of accountability, alleviate risk to the company and increase compliance with tax laws and IRS regulations.</p>	
<p><b>Management Response:</b></p> <p>Accounts Payable is working on several items to help guide employee selections, including the following: Policy recommendations to better direct employees, required yearly training, and MySpend audit rules to require specific accounts be used. These efforts will be completed by <b>December 31, 2020</b>.</p>	

## Report Distribution

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# Appendix A

Rating Scale for Audit Findings	
<b>High</b>	<p>Requires corrective action due to high risk of one or more of the following: safety risk; material financial statement impact or fraud; significant violation of established policies and procedures; process/control environment breakdown for critical business processes; high likelihood of legal/regulatory fines or penalties for non-compliance; or significant brand/reputational exposure.</p> <p><i>High risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform independent effectiveness validation testing of a Management remediated, high risk finding prior to official closure.</i></u></p>
<b>Moderate</b>	<p>Requires corrective action due to moderate risk of one or more of the following: safety risk; potential for significant financial statement impact or fraud; process/control design deficiency; process/control not operating effectively; moderate likelihood of legal/regulatory fines or penalties; or potential for negative publicity/brand impact.</p> <p><i>Moderate risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform an independent process design review of a Management remediated, moderate risk finding prior to official closure.</i></u></p>
<b>Low</b>	<p>Requires minimal attention: no material financial or operational impact; low probability of residual risk; process/controls operating below optimal levels.</p> <p><i>Low risk findings require an auditee Management Response</i></p> <p><u><i>Internal Audit typically does not perform follow-up review procedures on low risk findings.</i></u></p>

Using a risk-based approach, Internal Audit selected a total of **54** selections, representing **~\$124K** of the total **\$44.6M**, for compliance with corporate policy and treatment for tax purposes. The following criteria risk factors were considered when making selections:

Criteria:	Definition:	# of Selections
High Risk Expense Types	Expense types with past audit issues, higher potential for fraud, misclassification, or tax impacts such as Gifts, Entertainment, & Other	24
Amount	High dollar spend, or high spend per nights stay, rental days, or attendees; spend just under receipt requirements or other thresholds	6
Payment Type	Cash reimbursements in unexpected expense types	2
Vendor	Unusual vendors	6
Business Purpose	Transactions without sufficient detail in the business purpose (e.g. March Expenses) or transactions which indicate a purpose related to NIPAC	12
Fraud Risk Factors	Transactions incurred on weekends or holidays, round dollar amounts, spend just below policy limits, etc.	4
<b>TOTAL SELECTIONS</b>		<b>54</b>

**Note:** Internal Audit reviewed the expenses incurred by employees as a result of the Columbia Gas Massachusetts' GLI, noting total related spend of **\$4.4M** (~10% of the total **\$44.6M** employee spend) in 2019 vs. **\$27M** (~54% of the total **\$50.4M** employee spend) in 2018. (Refer to **Appendix F**). As GLI related expenses decreased significantly in 2019, Internal Audit did identify GLI related transactions as a risk factor and did not sample from that population specifically. However, all GLI related expenses were subject to selection through the process noted above.

## Appendix C – Selections Exceptions: Lack of Required Detail

The following are the expense types of our selections that did not provide the level of detail required by policy:

Expense Types	Policy Deviation	Issues	# of selections
Entertainment Meals	<b>Attendees not provided</b>	Unable to determine cost per person Analytics are skewed when assessing trends in spend	<b>5</b>
Employee Merchandise	<b>Recipients not provided</b>	Unable to determine tax implications.	<b>1</b>
Entertainment Gifts Meals Service Repairs/ Other	<b>Unclear business purpose</b>	Unable to determine why expense was necessary	<b>7</b>
Meals – Non-travel	<b>Unclear business purpose</b>	Unable to determine correct expense category	<b>1</b>
<b>Total</b>			<b>14</b>

# Appendix D – Selection Exceptions: Category Deviations

Recorded Expense Type	Recommended Expense Type	Reasoning	Instances
Employee - Gift Card	<i>Employee Gift - Merchandise</i>	Employee Gift Cards have different tax implications than employee merchandise	<b>2</b>
Employee - Gift Card	<i>No - Should be under Employee – Retirement Gift Card / Certificate</i>	Retirement Gift Cards have different tax implications than Employee Gift Cards	<b>1</b>
Employee – Merchandise	<i>Non-Employee Merchandise</i>	Employee merchandise has different tax implications than non-employee merchandise	<b>1</b>
Employee / Non-Employee (General Entertainment)	<i>Employee – NiSource Sponsored Raffle</i>	Raffles are considered a gift and can be taxable depending on the circumstance	<b>1</b>
Employee / Non-Employee (General Entertainment)	<i>Special Event / Season Tickets / Golf</i>	General entertainment is to be used only if another expense type is not applicable. A comment is required as to why this was used. In this case, the purchase was for tickets which has it's own category	<b>1</b>
Employee / Non-Employee (General Entertainment)	<i>Entertainment Suite Expenses</i>	General entertainment is to be used only if another expense type is not applicable. A comment is required as to why this was used. In this case, purchase was for a suite rental which has it's own category	<b>1</b>
Entertaining - Other	<i>Gift (Flowers or Merchandise)</i>	Flowers for employees are considered a gift and can be taxable depending on the circumstance	<b>1</b>
Meals - Self Only - Not On Travel Status (Taxable To Employee)	<i>Unclear</i>	Not enough information to conclude, however expense was not taxed to employee	<b>1</b>
Meals - Work Late/Snacks/Celebrations, etc.	<i>Entertainment Suite Expenses</i>	Expense was for CBJ Suites & Playoffs. A different level of detail is required for Entertainment Suite Expenses - expenses are to be infrequent in nature and should be submitted by the most senior person of the hosting department	<b>1</b>
Miscellaneous	<i>Catering</i>	Miscellaneous should only be used when there is no other option, this was for a catering which has it's own category	<b>1</b>
Mobile Device / Accessories (Cell Phone, Tablet, etc.)	<i>Should not have used MySpend</i>	Expense was for IT Hardware, all IT Hardware/Software expenses should be purchased using ServiceNow / TechDesk	<b>1</b>
Mobile Device / Accessories (Cell Phone, Tablet, etc.)	<i>Company Vehicle</i>	Expense was for a GPS for a company truck which better fits under the category Company Vehicle	<b>1</b>
Non Employees – Merchandise	<i>Charitable Contributions / Donations</i>	Purchase was for donations to a Non-Profit which could have tax implications	<b>1</b>
Hotel/Non-Room Expense	<i>Conference Room Rentals</i>	Offsite Conference Room Rental or deposit should be itemized by day and by conference room. Itemizations are required	<b>2</b>
<b>Total</b>			<b>16</b>



## Appendix E – 2019 MySpend Categories

<b>2019 Total MySpend Expenses</b>			
<b>Expense Categories</b>	<b>Non - GLI (\$)</b>	<b>GLI</b>	<b>Total Spend</b>
<b>Hotel Services</b>	6,317,778	2,513,787	<b>8,831,565</b>
<b>Field</b>	6,373,619	267,888	<b>6,641,508</b>
<b>Meals</b>	5,858,727	314,043	<b>6,172,770</b>
<b>Ground Transportation</b>	4,505,436	213,449	<b>4,718,886</b>
<b>Office</b>	3,412,749	39,910	<b>3,452,659</b>
<b>Safety/Clothing</b>	3,319,963	15,882	<b>3,335,845</b>
<b>Company Vehicles</b>	3,268,991	458	<b>3,269,449</b>
<b>Air Transportation</b>	2,664,743	126,182	<b>2,790,925</b>
<b>Training, Dues &amp; Memberships</b>	1,850,602	583	<b>1,851,185</b>
<b>Meetings</b>	1,359,786	166,948	<b>1,526,734</b>
<b>Other</b>	472,641	825,519	<b>1,298,160</b>
<b>Entertainment</b>	310,054	111	<b>310,167</b>
<b>Gifts &amp; Awards</b>	297,689	2,018	<b>299,707</b>
<b>Communications</b>	144,191	519	<b>144,710</b>
<b>PAC</b>	4,935	433	<b>5,368</b>
<b>Total</b>	<b>40,161,907</b>	<b>4,487,731</b>	<b>44,649,637 *</b>

\* Refer to **Slide 2** for how the total spend processed through MySpend compares to spend incurred through other corporate cards.

## Appendix F – 2019 vs 2018 MySpend Comparisons

The charts below display total expenses processed through MySpend for both 2018 and 2019, with GLI spend broken out.

**NOTE:** A large volume of 2018 spend (~\$27.7M) was incurred on Purchase Cards which did not provide the ability to classify expenses by type/category and would not be included in the 2018 totals below. As such, the fluxes in the year over year change in MySpend expenses by category may not represent valid increases or decreases – those would have to be analyzed in total as displayed on **Slide 2**. However, Internal Audit noted that the categories with large MySpend fluxes from 2018 (e.g. Field, Office, Safety/Clothing, and Company Vehicles) aligned with our expectations of the types of spend that would have most likely been incurred on Purchase Cards during 2018.

GLI Spend				Non-GLI Spend			
Expense Categories	GLI 2018	GLI 2019	Change	Expense Categories	2018	2019	Change
Hotel Services	17,734,866	2,513,787	(15,221,079)	Hotel Services	5,236,230	6,317,778	1,081,548
Field	740,118	267,888	(472,230)	Field	1,186,886	6,373,619	5,186,733
Meals	3,043,959	314,043	(2,729,916)	Meals	5,337,096	5,858,727	521,631
Ground Transportation	951,057	213,449	(737,608)	Ground Transportation	3,518,366	4,505,436	987,070
Office	320,446	39,910	(280,536)	Office	1,072,542	3,412,749	2,340,197
Safety/Clothing	29,946	15,882	(14,064)	Safety/Clothing	362,491	3,319,963	2,957,472
Company Vehicles	2,937	458	(2,479)	Company Vehicles	876,393	3,268,991	2,392,598
Air Transportation	943,549	126,182	(817,377)	Air Transportation	2,368,988	2,665,345	296,357
Training, Dues & Mem	6,162	583	(5,579)	Training, Dues & Mem	1,545,232	1,850,602	305,370
Meetings	27,479	166,948	139,469	Meetings	325,584	1,359,786	1,034,202
Other	3,257,740	825,519	(2,432,221)	Other	903,658	472,039	(431,619)
Entertainment	219	111	(108)	Entertainment	316,569	310,054	(6,514)
Gifts & Awards	7,061	2,018	(5,043)	Gifts & Awards	232,356	297,689	65,333
Communications	13,469	519	(12,950)	Communications	46,162	144,191	98,029
PAC	-	433	433	PAC	4,091	4,935	844
<b>Total</b>	<b>27,079,018</b>	<b>4,487,731</b>	<b>(22,591,287)</b>	<b>Total</b>	<b>23,334,672</b>	<b>40,163,926</b>	<b>16,829,253</b>

## Appendix G – Spend Analysis by Employee Level

The chart below displays average and total spend by Expense Types processed through MySpend with break outs by the employee manager level (pulled from PeopleSoft HR tables). All averages are calculated using transaction count.

**Note:** Meal and Entertainment expenses are shown as average **per attendee** and Hotel Spend is shown as average **per night**. Additionally, expense types are breakouts of the total expense categories displayed in the MySpend charts in Appendix E and F and will not tie in total.

	Car Rental		Hotel Spend Per Night		Meals Self Only		Meals w/Attendee		Meals - Snacks/Celebrations		Air Fare		Entertainment	
	Avg	Total	Avg	Total	Avg	Total	Avg	Total	Avg	Total	Avg	Total	Avg	Total
<b>Overall Category Average</b>	\$ 187		\$ 188		\$ 17		\$ 23		\$ 244		\$ 239		\$ 105	
<b>Employee Manager Level</b>	Avg	Total	Avg	Total	Avg	Total	Avg	Total	Avg	Total	Avg	Total	Avg	Total
<b>CEO &amp; Senior Officer</b>	195	5,265	273	93,363	24	7,603	38	109,607	212	5,507	220	50,535	59	1,755
<b>President COO CFO</b>	130	3,118	412	46,142	14	3,062	27	42,308	1,134	7,938	277	17,458	386	10,910
<b>Senior Vice-President</b>	99	3,870	213	37,002	22	5,349	36	50,794	628	5,654	307	59,298	55	2,113
<b>Vice President</b>	227	75,361	189	279,546	20	48,547	31	149,570	298	20,885	287	310,135	70	13,275
<b>Director</b>	167	117,049	175	508,972	17	87,071	27	334,980	209	56,399	287	528,258	88	33,283
<b>Director - Special</b>	141	141	140	1,823	6	12	13	5,470	32	64	98	98	34	409
<b>Mgr Level</b>	229	296,727	152	945,132	17	175,000	21	710,224	77	74,322	271	680,964	45	63,674
<b>Supv - Supervisor</b>	182	72,735	148	336,729	15	59,125	17	205,219	76	26,352	239	194,940	62	4,322
<b>Supv - Front Line Leader</b>	388	116,319	133	529,444	18	77,712	15	846,607	58	153,071	234	107,418	29	23,643
<b>Non-Manager Engineer</b>	144	54,587	141	319,126	16	68,557	16	127,887	23	6,920	276	114,456	82	2,701
<b>Non-Manager</b>	200	425,814	133	2,709,237	18	583,205	19	1,308,610	173	807,966	242	726,964	243	154,081
<b>Non-Manager Intern</b>	144	288	147	3,226	14	1,040	10	78	5	51	134	401	-	-
<b>Total</b>	\$ 1,171,274		\$ 5,809,742		\$ 1,116,285		\$ 3,891,355		\$ 1,165,130		\$ 2,790,925		\$ 310,167	

# Appendix H – 2019 Top 30 MySpend Vendors

#	Vendor	Total	Category
1	TYNDALE COMPANY INC	1,823,718	Safety Equipment/Attire
2	HOLIDAY INN	1,672,471	Hotel Services
3	SOUTHWEST AIRLINES	1,562,676	Air Transportation
4	HILTON HOTELS	1,507,422	Hotel Services
5	STAPLES	1,241,021	Office Supplies
6	DOUBLE TREE	1,186,310	Hotel Services
7	ENTERPRISE RENT-A-CAR	1,047,495	Ground Transportation
8	MARRIOTT HOTELS	817,483	Hotel Services
9	HAMPTON INNS	768,164	Hotel Services
10	AMAZON *	703,911	Other/Miscellaneous
11	ORR SAFETY	619,935	Safety Equipment/Attire
12	HOMEWOOD SUITES	505,684	Hotel Services
13	RESIDENCE INNS	497,809	Hotel Services
14	DUPLI ENVELOPE & GRAPH	491,432	Office Supplies
15	DELTA AIR LINES	475,867	Air Transportation
16	HYATT HOTELS	471,508	Hotel Services
17	LOWES	465,261	Construction Equipment/Materials
18	AMERICAN AIR	452,682	Air Transportation
19	THE HOME DEPOT	433,845	Construction Equipment/Materials
20	EGENCIA	398,700	Travel
21	MENARDS	340,531	Construction Equipment/Materials
22	PREFERRED CORP. HOUSING	337,789	Construction Equipment/Materials
23	EMBASSY SUITES	322,768	Hotel Services
24	SPRINGHILL SUITES	308,251	Hotel Services
25	NISOURCE	303,930	Meals
26	United Airlines	289,195	Air Transportation
27	PANERA BREAD	236,239	Meals
28	PAYPAL *	230,751	Other/Miscellaneous
29	NAPA	219,456	Car Parts
30	TEREX SERVICES	217,388	Construction Equipment/Materials

Sum of top 30 Vendors	\$ 19,949,692
Total 2019 MySpend	\$ 44,649,637
Percent of Spend	45%

\* Amazon and Paypal were part of the top 30 vendors. Internal Audit noted there have been confirmed cases of employee fraud through expense submissions with these vendors and there is an increased risk in these vendors since receipts may not be required and there is a wide range of items that can be purchased through these vendors.

## Appendix I – Mileage Analysis

### 2018 vs 2019 MySpend Mileage Submissions

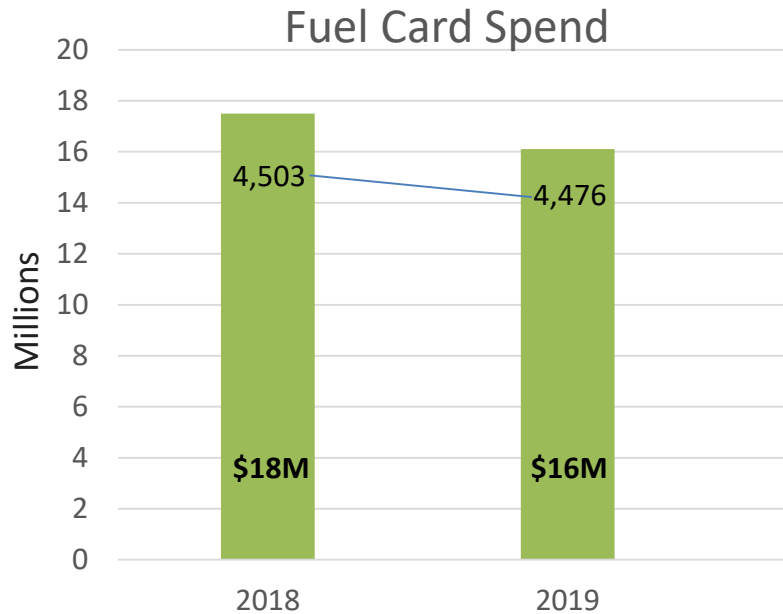
Miles Submitted for Reimbursement	2018	2019	% of Chg	Change
	# of Employees	# of Employees		
1 - 100	126	152	21%	26
101 - 500	530	525	-1%	-5
501 - 1,000	308	336	9%	28
1,001 - 5,000	719	777	8%	58
5,001 - 14,000	184	206	12%	22
> 14,000 *	9	15	67%	6
<b>Total number of Employees Submitting Mileage</b>	<b>1,876</b>	<b>2,011</b>	<b>7%</b>	<b>135</b>

\* The Vehicle Policy states “An employee **may be eligible** to be assigned a Company vehicle if such employee’s job function requires a vehicle to perform the job function and the employee will travel at least **14,000** business miles on an annual basis.” Internal Audit provided a list of fifteen (**15**) employees noted above who submitted more than 14,000 miles to Fleet Management to determine eligibility for a fleet vehicle. Five (**5**) out of the 15 employees also travelled more than 14,000 miles in 2018.

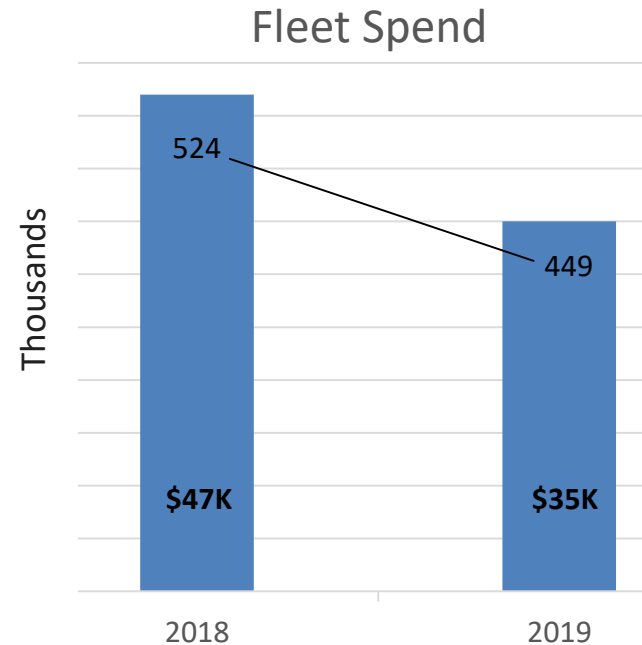
- **Note:** Internal Audit noted that employee travel has decreased significantly due to impacts of the COVID-19 pandemic; thus use of fleet vehicles for these employees may not be necessary at this time.

# Appendix J – Fuel and Fleet Card Analysis

## NiSource Fuel Card and Fleet Card Expenses 2018-2019



Overall total Fuel Card Expense spending decreased ~8% from 2018 to 2019. The total number of employees submitting expenses decreased by ~ 1% during 2019 (4,503 – 4,476).



Overall total Fleet (incidental) spending decreased ~26% from 2018 to 2019. The total number of employees submitting expenses decreased by ~ 4% during 2019 (524 - 447).



## IT Modernization – Human Capital Management SDLC (Design and Build Phases)

To: Steve Brown, Manager – IT Portfolio (Corporate)  
Walt Wojcik, Director – IT Portfolio (Corporate)

From: John Manfreda, Project Manager - Infor. Systems Audit  
Greg Wancheck, Director - Infor. Systems Audit

July 28, 2020



NiSource IT Audit is conducting an ongoing System Development Lifecycle (SDLC) design and build assessment over NiSource's Human Capital Management (HCM) Workday program between January 2020 and December 2020 to provide an independent perspective around program governance, delivery service activities and inclusion of relevant solution control considerations. This opening SDLC review is centered around the program's initial Design & Build phases and will be directly followed by a Test & Deployment phase assessment that will provide a perspective on the program's testing execution, deployment activities and post-implementation closure actions.

IT Audit's HCM Workday Design & Build phase assessment resulted in zero (0) findings and noted the following:

- **Project delivery processes (and applicable controls) regarding scope, cost, schedule, quality, and communications are designed and in place.**
- **Project user acceptance practices, supportive approval structures, and third-party provider management activities are designed and in place.**
- **Business process (SOX) controls, both automated and manual, are being included in the HCM program's development, testing and deployment processes.**
- **IT General Computing Controls (GCC) are being included in the HCM program's development, testing and deployment processes.**
- **Interface, data conversion and reporting controls (where applicable) are being considered and included in solution deployment processes.**
- **Program Team conduct and governance appears adequate to help achieve program objectives.**

*This audit conforms with the International Standards for the Professional Practice of Internal Auditing, whereby a summary of HIGH and/or MODERATE findings will be provided to the NiSource Audit Committee. NiSource IT Audit would like to thank both HCM Program Management and the NiSource IT PMO for their cooperation and time in supporting this effort*



As part of NiSource enterprise IT Modernization activities that were commenced in 2019, NiSource's IT and Human Capital Management teams co-developed and approved a business case supported initiative to replace the current, legacy HCM systems stack with a more modern, scalable Software-as-a-Service (SaaS) solution in Workday. Post approval, NiSource engaged leading HCM software implementers in a managed RFP process to select a System Implementer (SI) for the Workday release effort. After choosing KPMG as the primary SI entity in January 2020, NiSource commenced an internal program to focus on the deployment of the following Workday enabled processes and solution components for use by January 2021:

- Human Capital Management (HCM) Core – Worker Data
- Core Compensation – Compensation Plans & Grades
- Advanced Compensation – Annual Compensation Processes
- Position Management
- Absence Management
- U.S.A. Payroll
- Recruiting – Job Requisitions & Prospect Data
- Self-Service – Employee and Manager
- Contingent Worker
- Onboarding/Offboarding
- SOX Controls (Design and Enablement)
- Standard Reporting
- PRISM Analytics ( Data Analytics)
- Mobile Application activation

NiSource's Human Capital Management initiative has the following goals over the program lifecycle:

- Simplify Existing Technologies and Process
- Accelerate Value and Effectiveness
- Empower Continuous Improvement

As part of the implementation effort, the NiSource HCM program is relying on KPMG's proven Workday System Implementation methodology and has collaborated with the NiSource IT Project Management Office (PMO) and relevant IT management personnel to gain both the proper waivers and alignment with the current NiSource IT Project Management Methodology (PMM) for the duration of the project.

# Audit Scope and Approach

IT Audit aligned with the HCM Program Team, the NiSource IT Project Management Office (PMO), and other HCM program stakeholders to review evidence on the setup of processes, procedures, and controls used to manage HCM program execution. The methods used by NiSource IT Audit may include (but are not limited to) interviews of key process owners, documentation review, observation and independent testing of appropriate, standards, metrics, and system configurations.

IT Audit review procedures included the following objective(s) and associated action steps listed below:

<b>Objective 1: Review program delivery-based control design and execution to provide a perspective on organizational risk inherent in HCM solution delivery.</b>		
<b>#</b>	<b>Procedures</b>	<b>Findings Summary (Refer to Appendix A for rating scale)</b>
1	Assess the HCM Program governance model over project delivery activities. Assess whether planned/defined project scope, cost and schedule practices are in place and compliant with either NiSource's IT Project Management Methodology (PMM) or a secondary System Integrator methodology that has been aligned with NiSource's IT PMM.	<b>No Findings Noted</b>
2	Assess project/program risk and issue management processes for accountability and inclusion of appropriate parties.	<b>No Findings Noted</b>
3	Assess whether quality controls over solution conformance to requirements are in place and are operating as designed.	<b>No Findings Noted</b>
4	Assess whether controls over communications and stakeholder alignment are in place and operating as designed.	<b>No Findings Noted</b>
5	Review whether (and/or how) legacy IT Audit findings being tracked as IT risks by NiSource IT Governance Risk and Compliance (GRC) are being addressed by the Human Capital Management (HCM) program.	<b>No Findings Noted</b>

## Audit Scope and Approach (cont'd)

**Objective 2:** Review program solution-based control design and execution to provide a perspective on any nonconformance risks associated with corporate control requirements.

#	Procedures	Findings Summary (Refer to Appendix A for rating scale)
1	Assess whether business process controls (automated and manual) were included in the solution development, testing and deployment processes.	<b>No Findings Noted</b>
2	Assess whether interface, required report generation, and data conversion controls were considered and included in solution development, test and deployment processes.	<b>No Findings Noted</b>
3	Assess whether IT general computing controls (ITGCC) were considered and included in the solution planning, development, test and deployment processes for the Human Capital Management (HCM) program.	<b>No Findings Noted</b>
4	Assess whether User Control Considerations residing within the service entity's System and Organization Controls (SOC) report have been formally dispositioned between NiSource HCM and IT management and assigned steady-state operational responsibility.	<b>No Findings Noted</b>

# Appendix A

Rating Scale for Audit Findings	
<b>High</b>	<p>Requires corrective action due to high risk of one or more of the following: safety risk; material financial statement impact or fraud; significant violation of established policies and procedures; process/control environment breakdown for critical business processes; high likelihood of legal/regulatory fines or penalties for non-compliance; or significant brand/reputational exposure.</p> <p><i>High risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform independent effectiveness validation testing of a Management remediated, high risk finding prior to official closure.</i></u></p>
<b>Moderate</b>	<p>Requires corrective action due to moderate risk of one or more of the following: safety risk; potential for significant financial statement impact or fraud; process/control design deficiency; process/control not operating effectively; moderate likelihood of legal/regulatory fines or penalties; or potential for negative publicity/brand impact.</p> <p><i>Moderate risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform an independent process design review of a Management remediated, moderate risk finding prior to official closure.</i></u></p>
<b>Low</b>	<p>Requires minimal attention: no material financial or operational impact; low probability of residual risk; process/controls operating below optimal levels.</p> <p><i>Low risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit does not perform follow-up review procedures on low risk findings.</i></u></p>

# Report Distribution



July 29, 2020

To: Jillian Hansen, Director Benefits

From: Tammy Frazier, Lead Internal Auditor  
Lin Koh, Director of Internal Audit

Dear Jillian,

Internal Audit performed a follow-up review over the finding identified in the Pension Trust and Benefits Audit issued in 2019. The review included an assessment of the progress made over the remediation plan as provided in management's response to address the finding. The following moderate risk finding was reviewed during this follow-up:

**Moderate Risk Finding:** (Target Remediation: March 31, 2020 – Closed)

A small portion of one participant's benefit payment, out of a sample of 24, was incorrectly paid out from the qualified rather than the non-qualified account.

There was an error in Alight Solutions' qualified vs. nonqualified account balance calculation. This resulted in approximately \$1500 of the participant's benefit (\$1.3M total) being incorrectly paid out of the qualified rather than non-qualified account. The error was a result of the February 2011 deferred performance based pay not being recorded in Alight's system for this participant. A reconciliation between PeopleSoft and Alight for all other participants with deferred performance based pay for February 2011 was performed and no additional discrepancies were noted.

**Management Response:**

The error made in the qualified vs. non-qualified balance of the participant in question was made back in 2011, prior to the implementation of an annual audit process of the non-qualified pension benefit which commenced around the 2015 time frame. The audit on the non-qualified pension benefit occurs annually and ensures the participant's deferred compensation for said year is accurately reflected in Alight's system. Additionally as a result of this issue, a further review of the deferred compensation was recently added to the monthly Retirement/Earnings review to ensure all deferred compensation is accurately reflected at commencement. A comprehensive review of all participants with an outstanding non-qualified benefit (approximately 100 participants) will be completed by March 31, 2020.

**Resolution:**

Management has added a review of deferred compensation to the monthly Retirement/Earnings review process. Additionally management completed a comprehensive review of all participants with an outstanding non-qualified benefit in February 2020. All variances between deferred compensation recorded in PeopleSoft through December 31, 2019 and deferred compensation reported by Alight Solutions were identified and resolved.

Based on the follow up, Internal Audit determined that management has addressed the finding and completed the management response. The finding will be closed.

CC: P. Disser, K. Keener



## 2019 Pension Trust and Benefits

July 30, 2020

To: Jillian Hansen, Director of Benefits

From: Tammy Frazier, Internal Audit Lead  
Lin Koh, Director Internal Audit



## Executive Summary

Internal Audit performed an audit to assess the accuracy and completeness of pension plan information and payments for the period from January 1, 2019 through December 31, 2019.

Based on procedures performed, Internal Audit noted one low risk finding:

- For two NiSource participants, there were errors in Alight Solutions' manual documentation of Final Average Pay (FAP) protected benefit calculations. These errors were not systemic errors and did not impact payments made to the participants.

### Separation of Columbia Gas of Massachusetts Pension Data

On February 26, 2020, NiSource announced an agreement in which Eversource Energy will acquire Columbia Gas of Massachusetts (CMA). Eversource and NiSource has submitted a filing with the Massachusetts Department of Public Utilities (DPU) seeking approval of the transaction along with a joint settlement with the Massachusetts Attorney General, the Department of Energy Resources, and the Low-Income Weatherization and Fuel Assistance Program Network that addresses all key aspects of the filing. NiSource is currently asking the DPU to approve the transaction by September 30, 2020, and is currently on track to close the transaction soon after approval. Information related to the sale of CMA is as of the date of this report; however, is subject to change as the terms of the agreement are finalized. As part of the sale, Eversource will take over plan sponsorship and administration of the Bay State Union Pension Plan and the Bay State Gas Company Pension Plan effective October 1, 2020. As is the case with NiSource, Alight Solutions will be the third party administrator of the plans for Eversource. In accordance with the proposed transition service agreement, currently still in negotiations, NiSource will maintain time and labor and payroll records for CMA for the last three months of 2020, and will be responsible for providing all applicable data elements necessary to administer the plans in accordance with terms to Alight. Eversource will have access to all historical participant and plan data, dating back to 2003, maintained by Alight Solutions.

*This audit conforms with the International Standards for the Professional Practice of Internal Auditing. A summary, along with detailed observations, have been provided. IA would like to thank NiSource staff and management for their cooperation and time in support of this audit.*



## Background

On an annual basis, Internal Audit performs a review of the Pension Trust Fund. During this year's review, our work was designed to assess the accuracy of plan benefit payments as well as demographic data for the period under review.

Pension benefits are maintained by Alight Solutions, an outside provider. There were no significant changes in how pension benefits are managed and maintained for NiSource during 2019.

For NiSource participants that are currently participating in an Account Balance (AB) plan but previously participated in a Final Average Pay (FAP) plan, the plan may also consider a "Protected Benefit" in calculating retirement benefits. The Protected Benefit provision guarantees that a participant's benefit under the Account Balance Plan is not less than the lump sum actuarial equivalent of their accrued benefit under the FAP Benefit at their conversion date (Protected Benefit) plus applicable pay and interest credits from their conversion date through termination of employment. Both an AB and FAP benefit calculation must be performed for these participants to determine the winning benefit (greatest benefit for participant).

Internal Audit testing was based on the following samples selected by Deloitte & Touche:

Sample Selection	Total Participants
Lump sum benefit calculations	8
Annuity benefit calculations	8
Demographic data testing – Bay State only	6

## Audit Scope and Approach

The purpose of this audit was to assess the accuracy of the plan benefit payments for the period from January 1, 2019 through December 31, 2019.

<b>Business Objective 1: Assess the accuracy of the benefit payments for the period under review.</b>		
<b>#</b>	<b>Procedures</b>	<b>Findings Summary</b> (Refer to Appendix A for rating scale)
1	Perform a benefit payment recalculation on a sample selected by Deloitte & Touche.	<b>Finding #1 – See Page 6</b>
2	Review the accuracy of prior year annuity payments.	<b>No Findings Noted</b>

## Audit Scope and Approach

The purpose of this audit was to assess the accuracy of the plan benefit payments for the period from January 1, 2019 through December 31, 2019.

<b>Business Objective 2: Validation of Information through Demographic Testing</b>		
<b>#</b>	<b>Procedures</b>	<b>Findings Summary</b> (Refer to Appendix A for rating scale)
1	Validate participant's demographic information by comparing information provided by Hewitt to PeopleSoft.	<b>No Findings Noted</b>

## Audit Scope and Approach

The purpose of this audit was to assess the accuracy of the plan benefit payments for the period from January 1, 2019 through December 31, 2019.

### Business Objective 3: Gain an understanding of CMA work streams for transition activities related to pension benefits.

#	Procedures	Findings Summary (Refer to Appendix A for rating scale)
1	Inquire of Human Resources and Benefits Departments regarding procedures associated with the sale of Colombia Gas of Massachusetts to Eversource Energy.	<b>No Findings Noted</b>

# Findings

<p><b>Objective 1:</b> Perform a benefit payment recalculation on a sample selected by Deloitte &amp; Touche.</p>	<p><b>Risk Rating</b></p>
<p><b>Finding #1:</b> Alight used incorrect factors in audit work-papers when documenting two participant's FAP total protected benefit calculations:</p> <ul style="list-style-type: none"> <li>• 1 calculation used the incorrect lump sum factor table. The participant's benefit commencement date was 12/1/18 therefore the 2018, not the 2019 factor table should have been used.</li> <li>• 1 annuity calculation used an incorrect early retirement factor. The participant's benefit should not have been reduced.</li> </ul> <p>In both instances, the FAP total protected benefit was not the winning benefit for the participants. However, incorrect calculations could result in under/over payments to participants in the event of winning benefits.</p>	<p><b>Low</b></p>
<p><b>Process Owner(s):</b> Jillian Hansen, Director of Benefits</p>	
<p><b>Observation</b></p> <p><b>Criteria:</b> Pension benefits are calculated with complete and accurate information and are paid accordingly.</p> <p><b>Condition:</b> Incorrect lump sum and retirement factors were used by Alight in audit work-papers when documenting the FAP benefit calculations for two participants. However, the correct lump sum and retirement factors were used in Alight's automated system, TBA.</p> <p><b>Risk/Impact:</b> Incorrect or incomplete benefit calculations could result in under/over payment of benefits to participants.</p>	
<p><b>Recommendation</b></p> <p>Management should communicate to Alight the importance of ensuring all benefit calculations, including those that do not result in the winning benefit, are complete and accurate.</p>	
<p><b>Management Response</b></p> <p>The Benefits department understands the importance of accurate documentation to support audit requests and has scheduled a meeting with Alight to discuss the necessity to document all benefit calculations completely and accurately, for both the winning and non-winning benefit. While the calculations are manually documented for this audit, the documentation needs to reflect data in Alight's TBA system accurately.</p>	

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# Appendix A

Rating Scale for Audit Findings	
<b>High</b>	<p>Requires corrective action due to high risk of one or more of the following: safety risk; material financial statement impact or fraud; significant violation of established policies and procedures; process/control environment breakdown for critical business processes; high likelihood of legal/regulatory fines or penalties for non-compliance; or significant brand/reputational exposure.</p> <p><i>High risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform independent effectiveness validation testing of a Management remediated, high risk finding prior to official closure.</i></u></p>
<b>Moderate</b>	<p>Requires corrective action due to moderate risk of one or more of the following: safety risk; potential for significant financial statement impact or fraud; process/control design deficiency; process/control not operating effectively; moderate likelihood of legal/regulatory fines or penalties; or potential for negative publicity/brand impact.</p> <p><i>Moderate risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform an independent process design review of a Management remediated, moderate risk finding prior to official closure.</i></u></p>
<b>Low</b>	<p>Requires minimal attention: no material financial or operational impact; low probability of residual risk; process/controls operating below optimal levels.</p> <p><i>Low risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is NOT required to perform follow-up review procedures on low risk findings.</i></u></p>



# VULNERABILITY MANAGEMENT

## Advisory Review

November 2020

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## Executive Summary

The services of Schneider Downs & Co, Inc. were retained by NiSource, Inc. to perform an advisory review of key cybersecurity initiatives and provide a secondary opinion on the current-state design, and where applicable, operating effectiveness of NiSource's Vulnerability Management Program. NiSource Inc. (NiSource) Internal Audit selected the NiSource Vulnerability Management Program for analysis based on the criticality of the area related to the company's cybersecurity posture, coupled with the program's maturity status within the broader NiSource cybersecurity roadmap. Schneider Downs' assessment occurred during August and September 2020.

For the purpose of this review, *vulnerability management* refers to:

- Identification of flaws, weaknesses, or misconfigurations of information systems that may be exploited by a bad actor
- Preventative maintenance in the form of the regular application of manufacturer software and firmware patches
- Change management processes as they relate to the remediation of system vulnerabilities
- Metrics, alerting, and reporting used to communicate identified vulnerabilities to stakeholder groups within the organization
- Analysis, acceptance, and tracking of organizational risk exposure due to vulnerable information systems
- The automated tools and manual processes implemented to support these activities

In order to assess the maturity of the NiSource Vulnerability Management Program against industry best practices, Schneider Downs utilized the SANS Vulnerability Management Maturity Model (VMMM), which is comprised of five *domains* and twelve *subdomains*, each with five maturity levels. A complete description of the activities expected at each of the maturity levels is provided in Appendix A: SANS Vulnerability Management Maturity Model.

## Background

Vulnerability Management functions at NiSource, including the administration of the vulnerability management platform (Qualys), workflows, configuration and execution of scans, vulnerability reports, and compliance, were previously outsourced to Verizon Communications Inc. (Verizon) from Q4 2017 until Q2 2020. In the months prior to this review, NiSource Information Technology (IT) hired internal staff and developed internal processes for the steady-state operation of vulnerability management. Currently, NiSource IT Security Operations is responsible for most vulnerability management duties, including vulnerability monitoring/scanning/reporting, vulnerability risk assessment, and coordination among stakeholders. However, NiSource third party service providers Wipro Limited (Wipro) and Verizon are responsible for patching and vulnerability remediation.

The observations in this report were compiled based on inquiry with NiSource IT staff members who perform various roles within the Vulnerability Management Program, as well as through selected tests of the operating effectiveness of implemented processes. A full listing of individuals interviewed as part of this review may be found in Appendix C: Vulnerability Management Program Organization Chart.

## Observed Strengths

In consideration of how recently the NiSource IT Security Operations team assumed responsibility for vulnerability management activities, Schneider Downs assesses that the company's Vulnerability Management Program is at or above the expected level of maturity. An increase in dedicated NiSource IT security team resources has enabled more focus on vulnerability management tasks and priorities and contributed to the upward maturity trend.

## Key Recommendations

### 1. **Vulnerability Management Roadmap**

While the organization has made significant progress implementing the Vulnerability Management Program, plans have not been formally developed to address a number of identified issues (e.g., incomplete or inaccurate asset inventories, technical issues with authenticated scanning, conflicting priorities between IT service provider SLAs and vulnerability remediation timeframes, etc.).

Schneider Downs recommends the NiSource IT Security Operations team adopt a specific Vulnerability Management roadmap to further enable increased program maturity within a defined timeframe. This roadmap should conform to an industry standard(s) such as SANS VMMM, NIST Cyber Security Framework (CSF), or Cybersecurity Capability Maturity Model for the Oil and Natural Gas Subsector (ONG-C2M2). This will guide development of time-bound future state milestones selected based on the organization's risk threshold and the alignment of required resources to perform activities on the Vulnerability Management roadmap.

### 2. **Asset Management & Discovery**

While asset management is not a function of the Vulnerability Management Program, the program's effectiveness is reliant on accurate asset information. Attributes critical to vulnerability management include:

- a. Asset ownership
- b. Data type(s) stored or processed
- c. Operating system
- d. Service(s) supported

Schneider Downs noted NiSource IT is using multiple technology tools, including ServiceNow and Qualys, to discover and store IT asset information. Although the use of multiple tools for asset discovery and information storage is common, NiSource IT does not reconcile the information obtained by and stored within each of the individual tools being leveraged. Schneider Downs recommends that NiSource IT develop a process to review and reconcile data being produced between the tools in order to reduce or eliminate inconsistent or duplicate information as inconsistent/duplicate information may impair effective vulnerability management.

Schneider Downs further recommends the use of authenticated vulnerability scanning for all assets, when possible, to ensure all asset attributes are collected. Authenticated scans were observed to be configured, but the scans were failing due to technical issues. Data collected from authenticated scanning can effectively assist in aligning technology inventory databases through available integrations between Qualys and ServiceNow or via custom/manual processes.

**3. Risk Tracking**

Schneider Downs found a number of vulnerabilities that had exceeded acceptable remediation timeframes per NiSource's policy. Schneider Downs recommends NiSource risk management team members, whether IT Risk Management and/or Enterprise Risk Management, be integrated into the vulnerability resolution process or systematically notified when an identified vulnerability has not been resolved within the established timeframe. Where possible, specific alerts or reports should be developed to ensure the following are monitored:

- a. New and high risk vulnerabilities
- b. Vulnerabilities that are not resolved within established remediation timeframes
- c. Vulnerabilities excluded/exempted from scan reports

**4. Vulnerability Remediation Execution**

Schneider Downs observed a number of lower criticality vulnerabilities that were prioritized for remediation ahead of higher-risk vulnerabilities and recommends NiSource IT Infrastructure re-evaluate and, if needed, update the established criteria for prioritizing vulnerability remediation to ensure the prioritization methodology drives towards the desired risk profile. Proper alignment of service level agreements and remediation timeframes within risk thresholds ensures that resources are directed first at mitigating the vulnerabilities posing the highest risk to the organization before addressing those with a lesser potential impact. This should include:

- a. Increasing focus on key factors such as access vector, access complexity, and contextual criteria about the assets impacted
- b. Remediation timeframes for lower criticality vulnerabilities be extended to allow focus on higher risk items
- c. Incorporation of threat intelligence data into the identification and prioritization of vulnerabilities, especially zero-day vulnerabilities that are not yet noted in Qualys

**5. External Vulnerability Reporting**

NiSource does not currently utilize a single process for the intake and management of vulnerabilities identified by external sources, such as unsolicited vendor scan reports. Schneider Downs recommends that IT Security Operations establish a single intake process to ensure appropriate routing of these reports. This process should include:

- a. A standardized approach for external vulnerability scanning, including the regular use of a third-party scanning provider and/or increased levels of scanning
- b. A publicly available means to report vulnerabilities, such as an email address or contact form
- c. A published Vulnerability Disclosure Policy (VDP) addressing how external parties should communicate with NiSource regarding vulnerabilities
- d. An internal procedure for incorporating externally identified vulnerabilities into the existing vulnerability management processes

### Management Response to Recommendations

NiSource IT agrees with the recommendations in the Advisory Memo and will incorporate the recommended items into our 2021 initiatives. This is especially timely given the recent insourcing of this function and the need to further define and build out processes as we continue to mature the program. We specifically will further define our vulnerability management roadmap, document and reconcile tools used in vulnerability management, determine the appropriate risk tracking processes, and ensure timeframes and remediation efforts are appropriately focused on risk. We will track issues in our Risk Register assigning ownership and remediation timeframes until items are brought to closure.

\*\*\*\*\* End of Executive Summary \*\*\*\*\*

# Detailed Report

## SANS Vulnerability Management Maturity Model Assessment

To perform the assessment, Schneider Downs utilized the SANS Vulnerability Management Model (VMMM), a tool which helps evaluate the maturity of a Vulnerability Management Program by benchmarking against five Domains and 12 Subdomains. The Domains and Subdomains appear in the table below.

Domain	Subdomains		
<b>Prepare</b>	Policy & Standards		Context
<b>Identify</b>	Automated	Manual	External
<b>Analyze</b>	Prioritization		Root Cause Analysis
<b>Communicate</b>	Metrics & Reporting		Alerting
<b>Treat</b>	Change Management	Patch Management	Configuration Management

### Current State

Schneider Downs assessed the current state of the NiSource Vulnerability Management Program by evaluating the percentage of activities being performed at each of the prescribed maturity levels. The heat map below shows the areas of the Program that are established, as well as those that are currently undefined or underperformed. The following sections describe in detail the maturity assessment for each of the subdomains of the SANS VMMM, and include specific recommendations and risk metrics.

Activities Performed
100%
75%
50%
25%
None

Domain	Subdomain	Level 1	Level 2	Level 3	Level 4	Level 5
Prepare	Policy & Standards	100%		75%	50%	None
	Context	50%	50%	50%	50%	None
Identify	Automated	50%	50%	50%	25%	None
	Manual	100%		50%	None	
	External	50%	None			
Analyze	Prioritization	50%	50%	50%	25%	None
	Root Cause Analysis	50%	50%	50%	50%	None
Communicate	Metrics & Reporting	75%	75%	75%	50%	25%
	Alerting	None				
Treat	Change Management	75%			50%	None
	Patch Management	75%	75%	50%	50%	None
	Configuration Management	75%		50%	50%	None

◇ denotes areas addressed by recommendations in this report

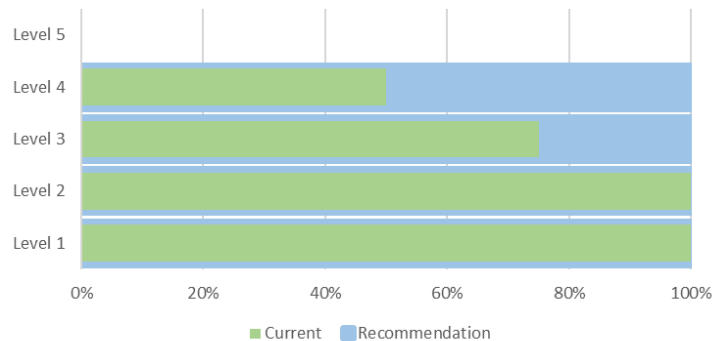
## Prepare

### Policy & Standards

#### Description

The Policy & Standards subdomain encompasses the written governance for vulnerability management. Key areas considered in this subdomain include the establishment, measurement, and maintenance of the vulnerability management program.

### Subdomain Maturity



#### Maturity Level & Recommendations

Schneider Downs recommends NiSource continue its annual review of IT policies and procedures while developing a process to incorporate stakeholder feedback into the review. Additionally, stakeholder groups should receive training on policies specific to their roles and metrics for compliance to policies be developed. These recommendations address Levels three and four of the subdomain.

Level	Description	Conformity
1	Policy and standards are undocumented or in a state of change.	Generally Conforms
2	Policy and standards are defined in specific areas as a result of a negative impact to the program rather than based on a deliberate selection of best practices or standards from recognized frameworks.	Generally Conforms
3	Policy and standards have been carefully selected based on best practices and recognized security frameworks and are updated as needed to fulfill the program's mission. Employees are made aware of standards and training on requirements is available.	Partially Conforms
4	Adherence to defined policy and standards is tracked and deviations are highlighted. Training of personnel on requirements is required at least annually.	Partially Conforms
5	Automated, proactive controls enforce policy and standards and provide input to regular updates and training requirements.	Does Not Conform

#### Observations

There are four NiSource IT policy documents that are based on the NIST Cybersecurity Framework with standards covering portions of the NiSource Vulnerability Management Program:

- IT Vulnerability Management Policy
- IT Vulnerability Management Scanning Standard
- IT Endpoint Security and Patching Standards
- IT Protection from Malicious Software Standard

These IT policies were published in February/March 2020, are reviewed annually, and were recently updated to align with new Vulnerability Management program documentation. However, NiSource IT management does not track and monitor employees', contractors' and service providers' adherence to



the policies, and training regarding policy adherence and consequences of non-compliance is not currently provided.

Key Risk Indicators

The following metrics may indicate the failure of controls or processes in this subdomain:

- IT policies and procedures are not reviewed on an annual basis
- Stakeholders are unaware of their responsibilities as assigned by policy and procedure
- Training is not delivered or does not reflect current policies and procedures

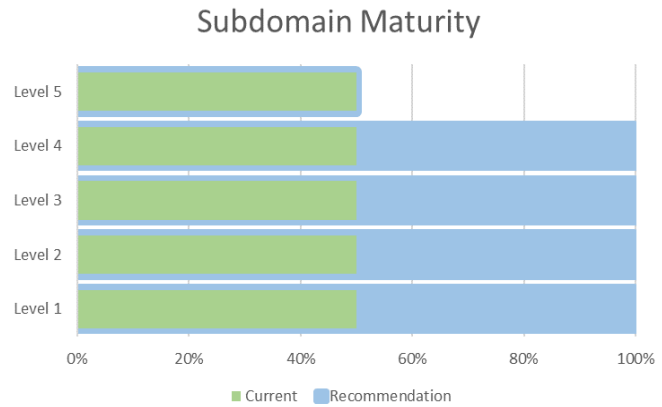
Context

Description

The Context subdomain describes key activities regarding asset tracking as they pertain to vulnerability management. Examples include asset discovery, ownership, and criticality as determined by underlying data type or operational function.

Maturity Level & Recommendations

Schneider Downs has noted its recommendations under the Key Recommendations section as recommendation #2. These recommendations address multiple levels of the subdomain maturity.



Level	Description	Conformity
1	Contextual data (e.g., asset details, ownership, relationships) are available from multiple data sources with varying degrees of accuracy.	Partially Conforms
2	There is a central repository of contextual data that has some data for most systems and applications.	Partially Conforms
3	The central repository requires that certain contextual information be tracked and updated for each system and that it is based on program needs.	Partially Conforms
4	Reports show compliance with contextual information requirements and processes are in place to identify non-compliant, missing, or retired systems and applications.	Partially Conforms
5	Automated or technology-assisted processes and procedures exist to both create and remove systems and applications and associated attributes from the central repository, or data is correlated and reconciled with other systems that contain information about tracked systems and applications.	Partially Conforms

Observations

Qualys mapping and discovery scans are run bi-weekly, however blind spots are difficult to quantify because the Qualys scanners can only identify the presence of devices. Root causes for these issues are detailed further in the Technical Assessment section of this report.

Additionally, based on inquiry with multiple NiSource IT Security Operations personnel, it was noted that the ServiceNow Configuration Management Database (CMDB) is unreliable and data accuracy is an issue. Management is aware and working to mature asset management processes.

Key Risk Indicators

The following metrics may indicate the failure of controls or processes in this subdomain:

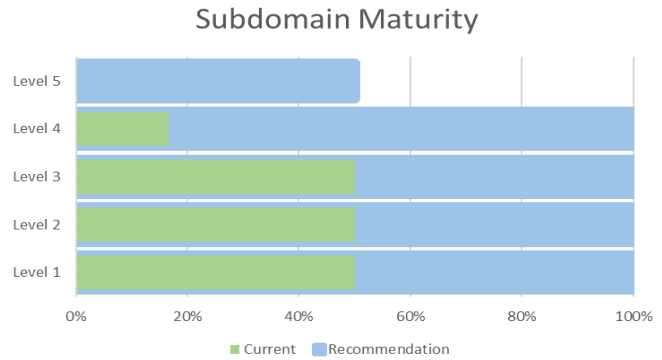
- High count of assets in the ServiceNow CMDB that do not have all required attributes to support vulnerability management
- High count of assets that appear in other asset inventories but not Qualys

Identify

Automated

Description

The Automated subdomain outlines all of the activities performed to support the detection of vulnerabilities through scanning tools. This function may range from ad hoc to fully integrated into system design processes.



Maturity Level & Recommendations

Schneider Downs recommends prioritizing the use of authenticated vulnerability scanning as captured in Recommendation #2 of the Key Recommendations. These recommendations address many of the subdomain maturity levels.

Level	Description	Conformity
1	Infrastructure and applications are scanned ad-hoc or irregularly for vulnerability details, or vulnerability details are acquired from existing data repositories or from the systems themselves as time permits.	Partially Conforms
2	The process, configuration, and schedule for scanning infrastructure and applications is defined and followed for certain departments or divisions within the organization. Available technology may vary throughout the organization.	Partially Conforms
3	There are defined and mandated organization wide scanning requirements and configurations for infrastructure and applications that set a minimum threshold for all departments or divisions. Technology is made available throughout the organization through enterprise licensing agreements or as a service.	Partially Conforms
4	Scanning coverage is measured and includes the measurement of authenticated vs. unauthenticated scanning (where applicable), the types of automated testing employed, false positive rates, and vulnerability escape rates.	Partially Conforms
5	Scanning is integrated into build-and-release processes and procedures and happens automatically in accordance with requirements. Scanning configurations and rules are updated based on previous measurements.	Does Not Conform

Observations

Qualys is utilized for vulnerability scanning, however most scans are currently performed in an *unauthenticated* manner, which means the scanner runs anonymously and does not have full access to the asset configuration. Because known issues exist with performing *authenticated*, as noted in the Technical Assessment section, most scans are reverting back to being run as unauthenticated. Authenticated scanning should be used whenever possible to gain full visibility over existing vulnerabilities.

Because NiSource does not have a comprehensive asset inventory to compare the Qualys inventory against, the coverage for vulnerability scanning is not measured and reported to management. As the ServiceNow CMDB has been selected as the “source of truth” at NiSource, use of available integrations between ServiceNow and Qualys or a combination of custom and manual methods would provide the capability to reconcile these two asset databases.

CrowdStrike, an endpoint security, threat intelligence and cyberattack response tool, will be considered as a potential source for cross-referencing vulnerability data in the future, pending internal approval.

#### Key Risk Indicators

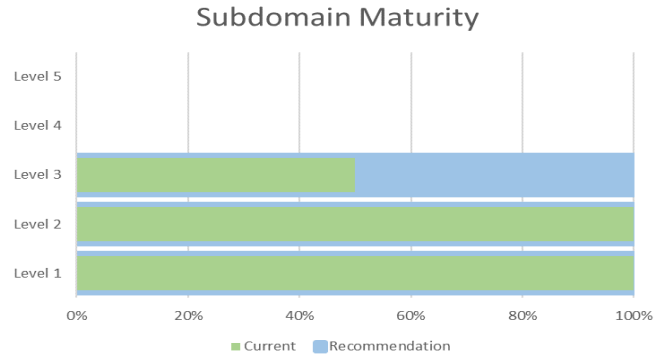
The following metrics may indicate the failure of controls or processes in this subdomain:

- Low ratio of authenticated to unauthenticated vulnerability scans
- High count of devices appearing in the ServiceNow CMDB or other asset databases that do not appear in the Qualys inventory

## Manual

### Description

The Manual subdomain provides guidance on activities for the manual triage and assessment of vulnerabilities. Initial manual review processes may materialize as a service performed at request while a mature manual review process will consider historic risks.



### Maturity Level & Recommendations

Schneider Downs recommends guidelines be established to trigger the manual review of a given vulnerability (e.g., at system owner request, identified out of cycle, impact to key systems, etc.). This recommendation addresses Level three of the subdomain maturity.

Level	Description	Conformity
1	Manual testing or review occurs when specifically required or requested.	Generally Conforms
2	Manual testing or review processes are established and some departments and divisions have defined requirements.	Generally Conforms
3	Manual testing or review occurs based on reasonable policy-defined requirements that apply to the entire organization and is available as a service where not specifically required by policy.	Partially Conforms
4	Deviations from manual testing or review requirements are tracked and reported.	Does Not Conform
5	Manual testing or review processes include focused testing based on historical test data and commonalities or threat intelligence.	Does Not Conform

### Observations

Weekly meetings are held to discuss the “Top 10” and “Severity 5” vulnerabilities. These meetings are followed by weekly action planning sessions.

Stand-up calls are held daily where management uses a feedback loop from UNITE and E-ISAC identifying threats to peer organizations, along with open source intelligence, to identify vulnerabilities that need to be prioritized outside of the standard process.

However, manual testing and review of vulnerabilities is not available as an optional service, and deviations are not tracked and reported to management.

From the Top 75 Weekly Reports, Schneider Downs noted the following:

- 114 vulnerabilities appeared on at least five of the reports, meaning the vulnerabilities remained open for at least five weeks. This is over the 30-day remediation timeline defined for all medium and above vulnerabilities in the IT Vulnerability Management Program
- Schneider Downs sampled 15 of the 114 vulnerabilities that appeared on at least five of the weekly reports, noting that:

1. Ten (of 15) vulnerabilities appeared on the most recent (8/18/2020) "Top 75" weekly report and therefore have not been remediated to date
2. Five (of 15) vulnerabilities did not have a change ticket documented
3. Twelve (of 15) vulnerabilities resulted in an increase of affected assets compared to the prior week's report

From the Severity (Sev) 5 Weekly Reports, Schneider Downs noted the following:

- 178 vulnerabilities appeared on at least five of the reports, meaning the vulnerabilities remained open for at least five weeks; this is over the 30-day remediation timeline defined for all medium and above vulnerabilities in the IT Vulnerability Management Program
- Schneider Downs sampled 15 of the 178 vulnerabilities that appeared on at least five of the reports, noting that:
  1. All 15 vulnerabilities in the sample appeared on the most recent (8/18/2020) Sev 5 weekly report and therefore have not been remediated to date
  2. All 15 vulnerabilities in the sample did not have a change ticket documented
  3. Four (of 15) vulnerabilities resulted in an increase of affected assets compared to the prior week's report

#### Key Risk Indicators

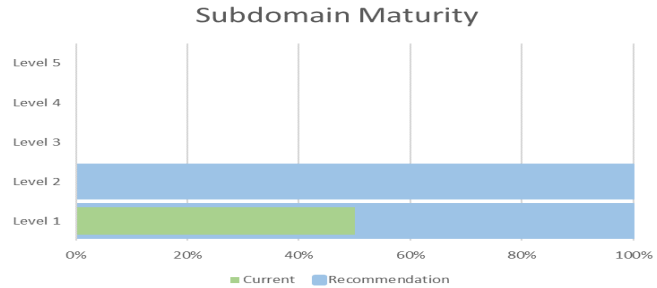
The following metrics may indicate the failure of controls or processes in this subdomain:

- High ratio of vulnerabilities that exceed mitigation timeframes without manual review
- High count of vulnerabilities that have been both:
  1. Accepted as risk items
  2. Exceeded their risk review period without manual review by a member of the vulnerability management team

**External**

**Description**

Activities that fall under the External subdomain include all those related to the intake and review of external vulnerability scans and/or research.



**Maturity Level & Recommendations**

Schneider Downs has noted its recommendations under the Key Recommendations section as recommendation #5. These recommendations address multiple levels of the subdomain maturity.

Level	Description	Conformity
1	External vulnerability reports and disclosures are handled on a case-by-case basis.	Partially Conforms
2	Basic vulnerability disclosure policy (VDP) and contact information published, but backend processes and procedures not documented.	Does Not Conform
3	More comprehensive VDP in place, along with terms and conditions for external vendors and security researchers, that outlines rules of engagement, tracking, and feedback processes.	Does Not Conform
4	Compliance with VDP and terms and conditions is tracked and measured and information is used to streamline processes and evaluate vendors and researchers.	Does Not Conform
5	A mature external testing and research program is in place with specific goals and campaigns that may only be available to specific vendors or researchers.	Does Not Conform

**Observations**

NiSource performs their own internal scans, but also receives several scans from external scanning companies per year that are then tracked as risk items. These scans usually come in after publishing a Request for Proposal (RFP) or due to considering a product or service.

Some reports of external vulnerabilities have been submitted through standard customer service channels. It is unknown if any such reports have been incorrectly routed internally. NiSource has not published a policy for how external parties should interact with NiSource systems when performing security research or submit identified vulnerabilities to the NiSource team.

**Key Risk Indicators**

The following metrics may indicate the failure of controls or processes in this subdomain:

- High ratio of externally reported vulnerabilities that arrive via unofficial channels



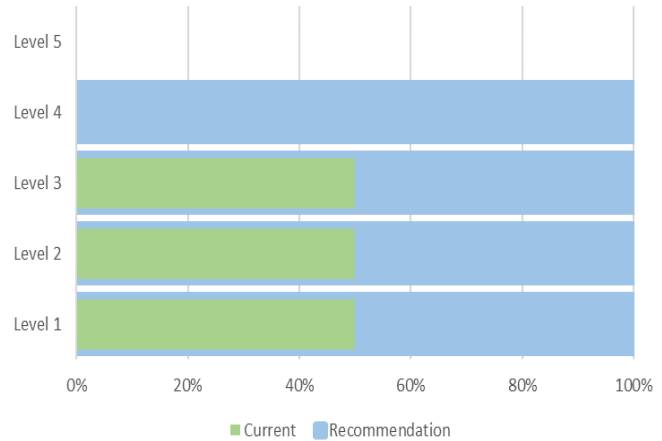
## Analyze

### Prioritization

#### Description

Processes supporting the assignment of a criticality score for individual vulnerabilities fall into the Prioritization subdomain. These processes typically utilize a combination of publicly available data, such as the Common Vulnerability Scoring System (CVSS) and NIST Common Vulnerabilities and Exposures (CVE) database, and contextual data gathered by the organization based on its established risk criteria.

### Subdomain Maturity



#### Maturity Level & Recommendations

Schneider Downs' recommendations for the Prioritization subdomain are addressed by Recommendation #3 in the Key Recommendations. These recommendations address multiple levels of subdomain maturity.

Level	Description	Conformity
1	Prioritization is performed based on CVSS/Severity designations provided by identification technology or indicated in reports.	Partially Conforms
2	Prioritization also includes analysis of other available fields such as whether or not exploits or malware exist or confidence scores.	Partially Conforms
3	Prioritization includes correlation with the affected asset, asset group, or application to account for its criticality in addition to the severity designation. This may require light to moderate customization depending on architecture and design.	Partially Conforms
4	Generic threat intelligence or other custom data, which may require additional products or services, are leveraged to perform prioritization.	Does Not Conform
5	Company-specific threat intelligence, or other information gathered from the operating environment, is leveraged to perform prioritization. This information may require human analysis or more extensive customization.	Does Not Conform

#### Observations

CVSS scores are incorporated into the Qualys scoring system, whereby NiSource has established a process to target the highest vulnerabilities based on Qualys scoring (Severity 5). Currently, contextual data is not factored into the prioritization process due to perceived inconsistencies within the ServiceNow CMDB. The only exception is the NiSource Call Center as the call center assets are prioritized over other systems due to uptime requirements.

Some vulnerabilities with known exploits are handled out of cycle, but Qualys reports are not specifically broken out by exploitability. For example, during the week of 8/17/2020, NiSource completed a "Patch

Now" remediation since they are able to escalate any CVSS score, or a score from a vendor, even if it was considered low.

Threat intelligence is not factored into severity scores, but is monitored to identify vulnerabilities that have not yet hit Qualys. No organization-specific feeds are implemented at this time, but research is performed in an ad hoc fashion from E-ISAC, Twitter, and other industry sources.

From the Top 75 Weekly Reports, Schneider Downs sampled 15 of the 114 vulnerabilities that appeared on at least five of the reports. Schneider Downs assessed that, based on the NIST CVE Base Scores (looking at the factors including Exploitability Scores, Access Vector, Access Complexity, and Authentication), five (or 33%) of the QID's (Qualys unique ID number assigned to a vulnerability) were lower risk vulnerabilities that received prioritization over higher risk vulnerabilities.

#### Key Risk Indicators

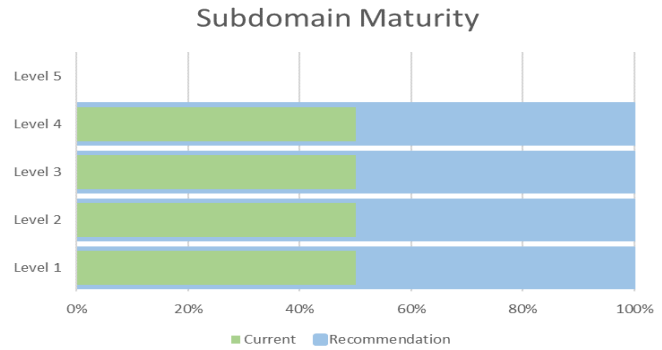
The following metrics may indicate the failure of controls or processes in this subdomain:

- Vulnerability closure rates that do not align with priority (i.e., low risk vulnerabilities are closed more quickly than high risk vulnerabilities)
- High count of vulnerabilities that exceed the remediation timeframe for their severity level

## Root Cause Analysis

### Description

Root Cause Analysis pertains to all activities that aid in the identification of underlying causes of persistent vulnerabilities. Examples are systems that are exempt from patching policies or gaps in patch management processes.



### Maturity Level & Recommendations

Schneider Downs recommends NiSource develop reporting specific to system owners, applications, infrastructure, departments, or other business-relevant classifications in order to identify potential root causes for areas with lagging vulnerability remediation. These recommendations address multiple levels of the subdomain maturity.

Level	Description	Conformity
1	Root cause analysis is performed based on out-of-the-box information such as standard remediation/patch reports or other categorized reports (e.g., OWASP Top 10 category).	Partially Conforms
2	Data is lightly customized to apply less granular or more meaningful groupings of data than CVE, CWE, or Top 10 identifiers to facilitate root cause analysis.	Partially Conforms
3	Data is also identified, grouped, and/or filtered by department or location to enable identification of location- or group-based deficiencies. This may require light to moderate customization depending on architecture and design.	Partially Conforms
4	Data is also identified, grouped, and/or filtered by owner or role. This may require more extensive customization and ongoing maintenance.	Partially Conforms
5	An executive dashboard is in place and includes the highest-risk root cause impediments, exclusions, project cost projections, etc. This will require more detailed analysis and customization to become meaningful and should integrate with existing executive business intelligence tools.	Does Not Conform

### Observations

Root cause is discussed on the weekly calls with Wipro where the “Top 10” (number of assets affected) and “Severity 5” vulnerabilities are reviewed. An IT security analyst pulls these reports from Qualys for the calls, then asks Wipro to put remediation dates in place including pilot and testing dates. Wipro also provides a root cause for monthly patching cycles when deployments do not meet SLAs. It takes a month to evaluate patches and note if the patches are actually remediating the vulnerabilities. While root cause analysis does track underlying system owners, it does not incorporate attributes that may aid in identifying true root cause such as operating system patching and/or software dependency. The root causes of delays in remediating identified vulnerabilities are not formally investigated, which may impair the effectiveness and efficiency of vulnerability remediation.

Key Risk Indicators

The following metrics may indicate the failure of controls or processes in this subdomain:

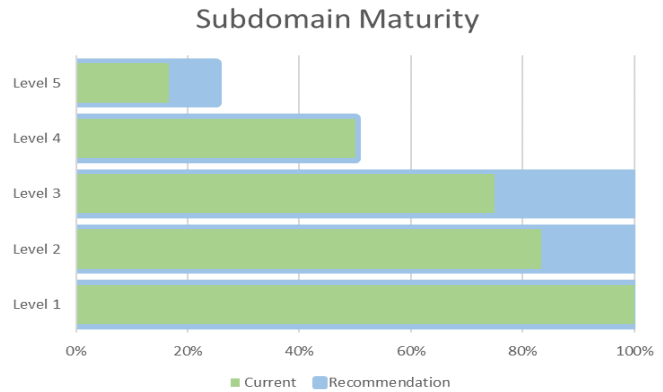
- Vulnerabilities sharing an owner, application, infrastructure, departments, etc. repeatedly exceed standard remediation timeframes

## Communicate

### Metrics & Reporting

#### Description

The performance of all other vulnerability management activities cannot be effectively reported to management without developing metrics that align with organizational objectives. Such metrics should be vetted with leadership and reviewed on a regular basis.



#### Maturity Level & Recommendations

Schneider Downs recommends formal key risk indicators and reports be developed for vulnerability management as outlined in Recommendation #2 in the Key Recommendations. These recommendations address multiple levels of the subdomain maturity and focus on metrics and reporting as a means of identifying and communicating risks that exceed the established risk appetite.

Level	Description	Conformity
1	Simple, point-in-time operational metrics are available primarily sourced from out of- the-box reports leveraging minimal customization or filtering.	Generally Conforms
2	Filtered reports are created to target specific groups or prioritize findings. Specific divisions or departments have defined their own reporting requirements, including both program and operational metrics, and generate and release the corresponding reports at a defined interval.	Partially Conforms
3	Reporting requirements, including all required program, operational, and executive metrics and trends, are well-defined and baseline reports are consistent throughout the organization and tailored or filtered to the individual departments or stakeholders.	Partially Conforms
4	Reports and metrics include an indication of compliance with defined policy and standards, treatment timelines, and bug bars. Correlation with other security or contextual data sources allows for more meaningful grouping, improves accuracy, and allows for identification of faulty or inefficient design patterns.	Partially Conforms
5	Custom reporting is available as a service or via self-service options, or feedback is regularly solicited and reports are updated to reflect changing needs. Automated outlier and trend analysis, along with exclusion tracking, is performed to identify high/low performers and highlight systemic issues/successes.	Partially Conforms

#### Observations

The reports coincide with weekly meetings and align with workstations, servers, and applications as well as an executive level report. Weekly reports sent to stakeholder groups are filtered down in Excel-format to the areas covered by each team. However, a specific feedback loop has not been developed to

ensure reporting provides all necessary information to stakeholders required to perform their roles in the process.

Reports can also be generated on an ad hoc basis, although NiSource's goal is to create automated reports that will be generated for users on a defined basis. This will allow for best allocation of resources given that generating ad hoc reports can be taxing on the system.

Remediation SLAs are handled outside of Qualys. Open vulnerabilities and the change in the overall numbers, as well as how long vulnerabilities have been open, are tracked during weekly meetings.

From the Top 75 Weekly Reports, Schneider Downs noted that a process to report/escalate risks when they reach a defined threshold; i.e., the vulnerabilities that had not been remediated for over 30 days did not make it to the IT risk register either in an individual or aggregate form.

Also, during the transition of the reporting process from Verizon to NiSource (in-house), there was a 26-week gap in the available reports between 1/3/2020 and 8/18/2020.

However, Schneider Downs did note that, after assuming the reporting processes from Verizon, NiSource began tracking the Severity (Sev) 5 vulnerabilities on a weekly basis in addition to the Top 75 Vulnerabilities, and the average time to remediate Sev 5 vulnerabilities has decreased.

#### Key Risk Indicators

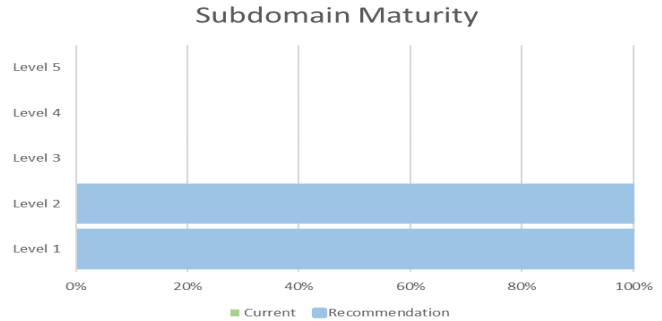
The following metrics may indicate the failure of controls or processes in this subdomain:

- High count of vulnerabilities that exceed their defined remediation timeline thresholds are not reported to Risk Management
- Reporting does not enable relevant business risk decisions

## Alerting

### Description

Alerts communicate either new vulnerabilities as they are discovered or existing vulnerabilities when they exceed remediation timeframes to the appropriate stakeholder groups.



### Maturity Level & Recommendations

Schneider Downs recommends implementing stakeholder alerts for newly discovered, high-risk vulnerabilities and for vulnerabilities that have exceeded their accepted mitigation timeframes. This recommendation addresses Levels one and two of the subdomain maturity.

Level	Description	Conformity
1	Alerting is either not available or only available within security-specific technologies.	Does Not Conform
2	Integrations exist and alerts are being sent for specific divisions or departments or for users of specific non-security technologies already being leveraged by some stakeholders.	Does Not Conform
3	Alerting is available for most stakeholders in their technology of choice.	Does Not Conform
4	Visibility and both timing and detail of response to alerts is measured and tracked.	Does Not Conform
5	Data is analyzed to develop a standard or automated response to alerts for common issues that can be tied to a common response.	Does Not Conform

### Observations

The only alerts currently in use by NiSource are on scan start and completion. The company has not yet explored other alerting functions available in Qualys.

Reports are sent out following scans for each of the stakeholder groups, but this is driven by the Vulnerability Management team versus the stakeholders subscribing to alerts or reports. The company's Vulnerability Management Program could be further improved by stakeholders proactively researching alerts published by manufacturers and industry resources rather than waiting for scans results.

### Key Risk Indicators

The following metrics may indicate the failure of controls or processes in this subdomain:

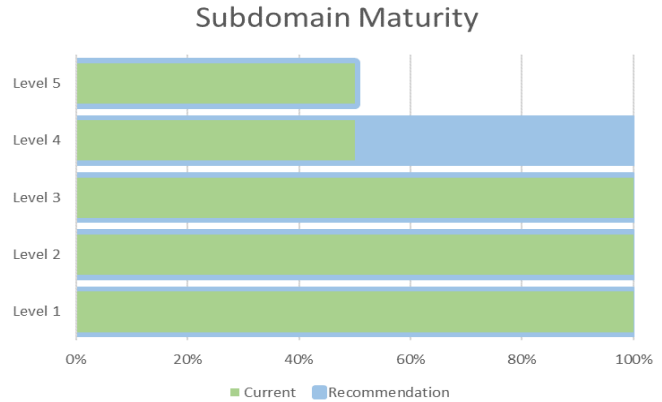
- High count of delivered alerts that are not acted upon
- High count of alerts that require escalation or reassignment

Treat

Change Management

Description

To balance operational and security priorities, organizations should establish healthy Change Management processes. These processes allow for approval from stakeholders across the organization prior to the deployment of patches or configuration changes.



Maturity Level & Recommendations

Schneider Downs identified instances where change tickets were closed prior to vulnerability remediation and recommends the Segregation of Duties for Change Management be realigned to ensure that changes are closed only after the vulnerability has been sufficiently remediated. Schneider Downs further recommends tracking closure metrics for Change Management activities to identify root causes for other potential process failures.

Level	Description	Conformity
1	Changes related to vulnerability management activities pass through the same workflow as any other change.	Generally Conforms
2	Some changes related to vulnerability management activities have a custom workflow or are treated as standard changes.	Generally Conforms
3	Most changes related to vulnerability management activities follow a custom workflow or are treated as standard changes.	Generally Conforms
4	Changes related to vulnerability management activities, along with success rates, are tracked. Timing is also measured for different stages of the change or subtasks related to the change.	Partially Conforms
5	Metrics from vulnerability management change activities are used to modify requirements or streamline future change requests. At least some standard changes are automated.	Partially Conforms

Observations

Wipro follows a change management workflow during the remediation process. However, some of the sampled change requests were observed to be closed prior to all systems being remediated. When an IT service provider opens a change, they are able to close the change prior to the vulnerability being fully addressed. The current agreements define Service Level expectations for patching, but are unclear on vulnerability remediation expectations.

There are custom workflows in the ServiceNow Change Management module for each level of change. For instance, a "Patch Now" would be considered an emergency change.

Changes related to vulnerability management are tracked and success rates are reported to management monthly. Items that fail, including patching, are tracked weekly and a feedback loop exists for improving future deployments.



From the Top 75 Weekly Reports, Schneider Downs noted that 114 vulnerabilities appeared on at least five of the reports, meaning those vulnerabilities remained open for at least five weeks. Schneider Downs evaluated 15 of those 114 vulnerabilities and noted that only 10 (of 15) of the vulnerabilities was associated with at least one open change ticket. Schneider Downs reviewed change ticket details for 14 change tickets associated with the 10 vulnerabilities. Of these 14 change tickets, Schneider Downs noted that:

- Change management duties were not appropriately segregated for eight change tickets, meaning that the Requestor, Tester, and/or Approver was the same person
- Six change tickets were closed at least 25 days before the associated QID was last reported on the Top 75 Weekly Status Reports (i.e., changes were closed early)

However, across the entire population of Top 75 Weekly Reports, Schneider Downs noted that the average remediation timeframe decreased to 20 days (from a previous 23 day average) after NiSource assumed vulnerability management responsibilities from Verizon.

#### Key Risk Indicators

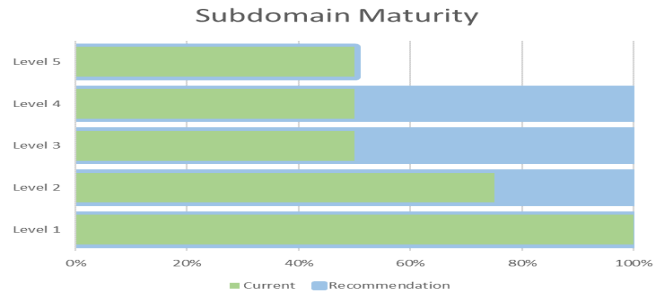
The following metrics may indicate the failure of controls or processes in this subdomain:

- High ratio of tickets with segregation of duties conflicts between requestor, approver, and worker roles
- High count of tickets that are closed prior to remediation of the applicable vulnerabilities
- High ratio of tickets that exceed Service Level Agreements for vulnerability mitigation

## Patch Management

### Description

The regular application of operating system and application updates, and measurement thereof, comprise the Patch Management subdomain.



### Maturity Level & Recommendations

Schneider Downs recommends NiSource create formal thresholds for tracking failed/missed patches as risk items. These recommendations address Levels four and five of the subdomain maturity.

Level	Description	Conformity
1	Patches are applied manually or scheduled by admins and end-users.	Generally Conforms
2	There is a standard schedule defined and technology is available for some divisions or departments or for some platforms to automate patch testing and deployment.	Partially Conforms
3	All departments are required to patch within a certain timeframe and technologies are available to assist with testing and applying patches for all approved platforms.	Partially Conforms
4	Patch management activities are tracked along with compliance with remediation timelines and the success rate.	Partially Conforms
5	Data from patch management activities, security incidents, and threat intelligence are used to right-size remediation timelines and identify process or technology changes.	Partially Conforms

### Observations

Monthly patching processes are considered standard changes within the ServiceNow Change Management module. There is a schedule for monthly patching that is aligned with "Patch Tuesday". By design, NiSource remains one month behind for the monthly patches. Because this practice is established in policy and conforms to industry standards, the one month delay is an accepted risk. However, there is not a formal process in place to monitor when patches exceed established lag times.

Patching statistics are reported through the CISO. Wipro provides their metrics/statistics around patching and vulnerability information. In addition, NiSource IT Security is able to perform vulnerability reporting out of Qualys and is looking to enhance the tool's statistical capabilities in 2021.

### Key Risk Indicators

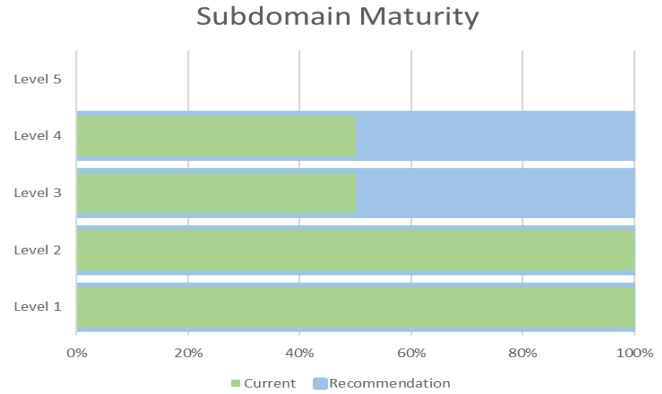
The following metrics may indicate the failure of controls or processes in this subdomain:

- High ratio of failed patch deployments

## Configuration Management

### Description

Configuration Management refers to the establishment, deployment, and measurement of standards for information systems in regards to cybersecurity. Examples include minimum software versions that may be deployed or protocols that must be enabled or disabled to enforce appropriate security controls.



### Maturity Level & Recommendations

Schneider Downs recommends NiSource continue expanding coverage using the CIS Benchmarks and Qualys Policy Compliance. This recommendation addresses Levels four and five of the subdomain maturity.

Level	Description	Conformity
1	Configuration requirements are not well-defined and changes are either applied manually or the automatic application of configurations is only available for a subset of platforms.	Generally Conforms
2	Configurations are defined for some divisions or departments or for specific platforms.	Generally Conforms
3	Configurations are defined for all supported platforms and technologies are available to automate or validate configuration changes for all platforms.	Partially Conforms
4	Deviations from configuration requirements and associated service impacts are measured and tracked.	Partially Conforms
5	Data from the configuration process along with security incidents and threat intelligence are leveraged to strengthen or relax requirements as needed.	Does Not Conform

### Observations

Policies are in place for standard configurations. Security technical specifications are being built for the entire environment. Build documents are in place for all systems. CIS Benchmarks were evaluated and adopted and the agreed upon values are being measured by the Qualys Policy Compliance tool. Wipro also measures compliance using their own tool.

Not all client machines are measured using Policy Compliance as Policy Compliance reporting is still in its infancy.

### Key Risk Indicators

The following metrics may indicate the failure of controls or processes in this subdomain:

- High count of devices that do not adhere to established secure configurations
- Low ratio of devices that are covered by an established secure configuration

## Technical Assessment

As part of this engagement, Schneider Downs reviewed the technical configuration of the Qualys platform as implemented at NiSource. During this review, the following observations were noted (recommendations are located in the corresponding subdomain section of this report).

### Observations

NiSource has deployed six internal scanning appliances as well as several external scanners. Scanning agents are deployed to many devices and are incorporated as part of the server build process. Scans are configured to be run from both a network and agent perspective.

Most scanning configurations were observed to be set to run as *authenticated*, but are defaulting to *unauthenticated* scanning due to issues with the authentication configuration. This creates an inability to correlate scanning data from the network and agent-based scans.

Scans that fail to execute are tracked and an informal root cause analysis is performed as time permits. Future goals include a formal auditing process to verify scan integrity and resolve any configuration issues.

Currently, Qualys reports roughly 14,183 assets in its scanning inventory. Asset criticality is not currently tracked. Regular discovery scans are only performed in the DMZ and only look at a defined range of 13 TCP ports. Internal discovery scans are not performed and there is no database of internal subnets to audit for scanning coverage. A process has not been formalized to validate that Qualys scanners have access to all network segments or that all devices are being discovered by Qualys. Scanning for rogue devices is a future state goal.

DMZ scanning is currently configured to “light” mode, which only scans 190 commonly used ports. For contrast, the “standard” scanning mode covers 1900 ports. DMZ scans are also performed from an internal versus external perspective.

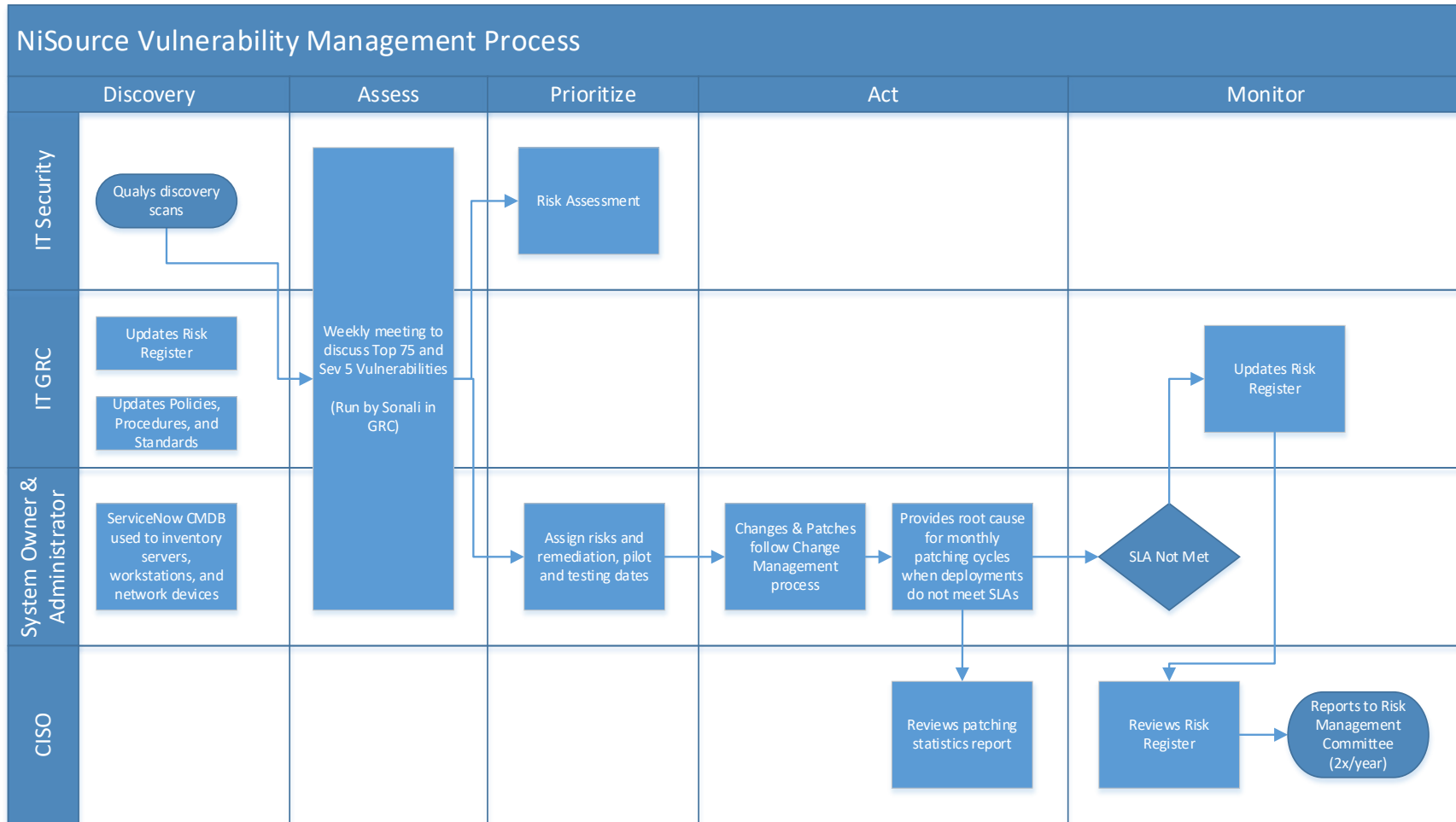
## Appendix A: SANS Vulnerability Management Maturity Model

Domain	Subdomain	Level 1	Level 2	Level 3	Level 4	Level 5
<b>Prepare</b>	Policy & Standards	Policy and standards are undocumented or in a state of change.	Policy and standards are defined in specific areas as a result of a negative impact to the program rather than based on a deliberate selection of best practices or standards from recognized frameworks.	Policy and standards have been carefully selected based on best practices and recognized security frameworks and are updated as needed to fulfill the program's mission. Employees are made aware of standards and training on requirements is available.	Adherence to defined policy and standards is tracked and deviations are highlighted. Training of personnel on requirements is required at least annually.	Automated, proactive controls enforce policy and standards and provide input to regular updates and training requirements.
	Context	Contextual data (e.g., asset details, ownership, relationships) is available from multiple data sources with varying degrees of accuracy.	There is a central repository of contextual data that has some data for most systems and applications.	The central repository requires that certain contextual information be tracked and updated for each system and that it is based on program needs.	Reports show compliance with contextual information requirements and processes are in place to identify non-compliant, missing, or retired systems and applications.	Automated or technology-assisted processes and procedures exist to both create and remove systems and applications and associated attributes from the central repository, or data is correlated and reconciled with other systems that contain information about tracked systems and applications.
<b>Identify</b>	Automated	Infrastructure and applications are scanned ad-hoc or irregularly for vulnerability details, or vulnerability details are acquired from existing data repositories or from the systems themselves as time permits.	The process, configuration, and schedule for scanning infrastructure and applications is defined and followed for certain departments or divisions within the organization. Available technology may vary throughout the organization.	There are defined and mandated organization-wide scanning requirements and configurations for infrastructure and applications that set a minimum threshold for all departments or divisions. Technology is made available throughout the organization through enterprise licensing agreements or as a service.	Scanning coverage is measured and includes the measurement of authenticated vs. unauthenticated scanning (where applicable), the types of automated testing employed, false positive rates, and vulnerability escape rates.	Scanning is integrated into build-and-release processes and procedures and happens automatically in accordance with requirements. Scanning configurations and rules are updated based on previous measurements.

Domain	Subdomain	Level 1	Level 2	Level 3	Level 4	Level 5
	Manual	Manual testing or review occurs when specifically required or requested.	Manual testing or review processes are established and some departments and divisions have defined requirements.	Manual testing or review occurs based on reasonable policy-defined requirements that apply to the entire organization and is available as a service where not specifically required by policy.	Deviations from manual testing or review requirements are tracked and reported.	Manual testing or review processes include focused testing based on historical test data and commonalities or threat intelligence.
	External	External vulnerability reports and disclosures are handled on a case-by-case basis.	Basic vulnerability disclosure policy (VDP) and contact information published, but backend processes and procedures not documented.	More comprehensive VDP in place, along with terms and conditions for external vendors and security researchers, that outlines rules of engagement, tracking, and feedback processes.	Compliance with VDP and terms and conditions is tracked and measured and information is used to streamline processes and evaluate vendors and researchers.	A mature external testing and research program is in place with specific goals and campaigns that may only be available to specific vendors or researchers.
<b>Analyze</b>	Prioritization	Prioritization is performed based on CVSS/Severity designations provided by identification technology or indicated in reports.	Prioritization also includes analysis of other available fields such as whether or not exploits or malware exist or confidence scores.	Prioritization includes correlation with the affected asset, asset group, or application to account for its criticality in addition to the severity designation. This may require light to moderate customization depending on architecture and design.	Generic threat intelligence or other custom data, which may require additional products or services, are leveraged to perform prioritization.	Company-specific threat intelligence, or other information gathered from the operating environment, is leveraged to perform prioritization. This information may require human analysis or more extensive customization.
	Root Cause Analysis	Root cause analysis is performed based on out-of-the-box information such as standard remediation/patch reports or other categorized reports (e.g., OWASP Top 10 category).	Data is lightly customized to apply less granular or more meaningful groupings of data than CVE, CWE, or Top 10 identifiers to facilitate root cause analysis.	Data is also identified, grouped, and/or filtered by department or location to enable identification of location- or group-based deficiencies. This may require light to moderate customization depending on architecture and design.	Data is also identified, grouped, and/or filtered by owner or role. This may require more extensive customization and ongoing maintenance.	An executive dashboard is in place and includes the highest-risk root cause impediments, exclusions, project cost projections, etc. This will require more detailed analysis and customization to become meaningful and should integrate with existing executive business intelligence tools.

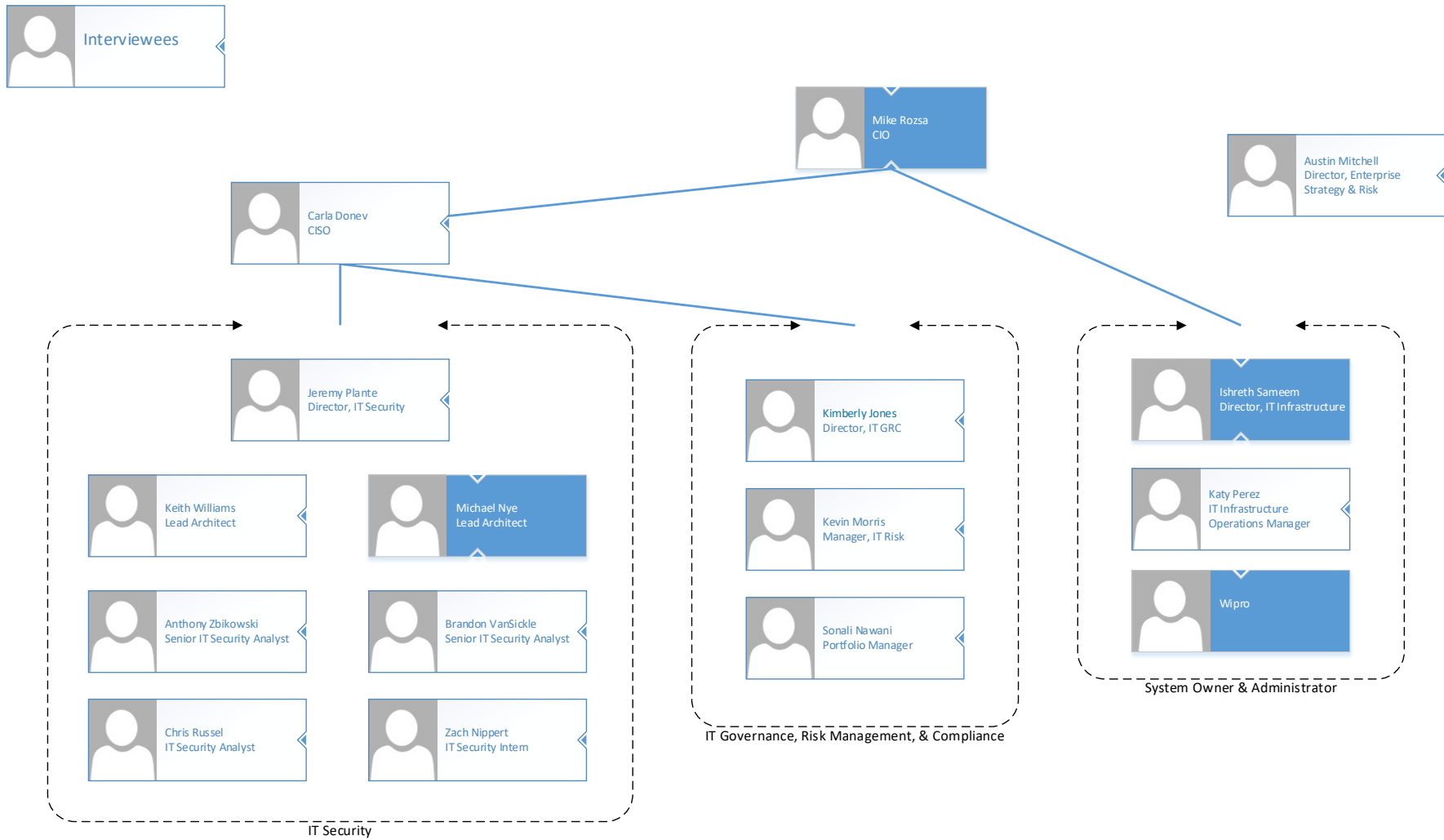
Domain	Subdomain	Level 1	Level 2	Level 3	Level 4	Level 5
<b>Communicate</b>	Metrics & Reporting	Simple, point-in-time operational metrics are available primarily sourced from out-of-the-box reports leveraging minimal customization or filtering.	Filtered reports are created to target specific groups or prioritize findings. Specific divisions or departments have defined their own reporting requirements, including both program and operational metrics, and generate and release the corresponding reports at a defined interval.	Reporting requirements, including all required program, operational, and executive metrics and trends, are well-defined and baseline reports are consistent throughout the organization and tailored or filtered to the individual departments or stakeholders.	Reports and metrics include an indication of compliance with defined policy and standards, treatment timelines, and bug bars. Correlation with other security or contextual data sources allows for more meaningful grouping, improves accuracy, and allows for identification of faulty or inefficient design patterns.	Custom reporting is available as a service or via self-service options, or feedback is regularly solicited and reports are updated to reflect changing needs. Automated outlier and trend analysis along with exclusion tracking is performed to identify high/low performers and highlight systemic issues/successes.
	Alerting	Alerting is either not available or only available within security-specific technologies.	Integrations exist and alerts are being sent for specific divisions or departments or for users of specific non-security technologies already being leveraged by some stakeholders.	Alerting is available for most stakeholders in their technology of choice.	Visibility and both timing and detail of response to alerts is measured and tracked.	Data is analyzed to develop a standard or automated response to alerts for common issues that can be tied to a common response.
<b>Treat</b>	Change Management	Changes related to vulnerability management activities pass through the same workflow as any other change.	Some changes related to vulnerability management activities have a custom workflow or are treated as standard changes.	Most changes related to vulnerability management activities follow a custom workflow or are treated as standard changes.	Changes related to vulnerability management activities along with success rates are tracked. Timing is also measured for different stages of the change or subtasks related to the change.	Metrics from vulnerability management change activities are used to modify requirements or streamline future change requests. At least some standard changes are automated.
	Patch Management	Patches are applied manually or scheduled by admins and end-users.	There is a standard schedule defined and technology is available for some divisions or departments or for some platforms to automate patch testing and deployment.	All departments are required to patch within a certain timeframe and technologies are available to assist with testing and applying patches for all approved platforms.	Patch management activities are tracked along with compliance with remediation timelines and the success rate.	Data from patch management activities, security incidents, and threat intelligence are used to right-size remediation timelines and identify process or technology changes.
	Configuration Management	Configuration requirements are not well defined and changes are either applied manually or the automatic application of configurations is only available for a subset of platforms.	Configurations are defined for some divisions or departments or for specific platforms.	Configurations are defined for all supported platforms and technologies are available to automate or validate configuration changes for all platforms.	Deviations from configuration requirements and associated service impacts are measured and tracked.	Data from the configuration process along with security incidents and threat intelligence are leveraged to strengthen or relax requirements as needed.

## Appendix B: NiSource Vulnerability Management Process Flow





## Appendix C: Vulnerability Management Program Organization Chart

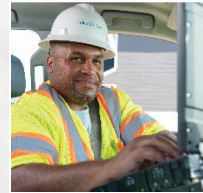


## Appendix D: Summary of Recommendations

Recommendation	Risk & Observations	Recommendation	Owner/Dependencies	Related VMMM Subdomain(s)
<b>#1: Vulnerability Management Roadmap</b>	<p>Without a defined timeline for adopting or implementing program activities, there is risk of misalignment with management objectives.</p> <p>Schneider Downs observed during this assessment that a number of key activities have been implemented by NiSource IT management after the transition of the vulnerability management function from Verizon. While significant progress has been made in implementing the Vulnerability Management Program, a number of challenges identified by multiple stakeholder groups (e.g., incomplete or inaccurate asset inventories, technical issues with authenticated scanning, conflicting priorities between IT service provider SLAs and vulnerability remediation timeframes, etc.) do not have a defined plan in place for being addressed.</p>	<p>Schneider Downs recommends the adoption of a roadmap to address known issues and continue maturing the program within a defined timeframe. Areas for consideration include:</p> <ul style="list-style-type: none"> <li>a. Conformance to an industry standard(s) such as SANS VMMM, NIST Cyber Security Framework (CSF), and Cybersecurity Capability Maturity Model for the Oil and Natural Gas Subsector (ONG-C2M2)</li> <li>b. Time bound future state milestones selected based on the organization’s risk threshold</li> <li>c. Alignment of required resources to perform activities on the vulnerability management roadmap</li> </ul>	<p><b>Owner:</b> IT Security Operations</p> <p><b>Stakeholder Dependencies:</b> IT Tower Leadership</p>	<p>The roadmap does not address a specific domain but provides a timeline for implementing activities for each.</p>

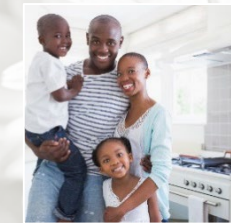
Recommendation	Risk & Observations	Recommendation	Owner/Dependencies	Related VMMM Subdomain(s)
<b>#2: Asset Management &amp; Discovery</b>	<p>Incomplete or inaccurate data regarding IT assets has downstream effects to the identification and prioritization of vulnerabilities. Without a complete IT asset inventory, there is risk that assets may be overlooked when performing vulnerability scans and without accurate information about each asset, vulnerability severity scoring may be inaccurate.</p> <p>Schneider Downs noted through inquiry that inconsistencies appear to exist between the ServiceNow CMDB and other inventory databases, including Qualys. Testing was not performed to quantify this observation.</p>	<p>Schneider Downs recommends NiSource continue to mature its steady-state operation of the ServiceNow CMDB with consideration for the attributes that support the prioritization or assessment of vulnerability exposure. Attributes critical to vulnerability management include:</p> <ul style="list-style-type: none"> <li>a. Asset ownership</li> <li>b. Data type(s) stored or processed</li> <li>c. Operating system</li> <li>d. Service(s) supported</li> </ul> <p>Schneider Downs further recommends the use of authenticated vulnerability scanning for all assets, when possible, to ensure all asset attributes are collected. Authenticated scans were observed to be configured but failing due to technical issues. Data collected from authenticated scanning can effectively assist in aligning inventory databases either through available integrations between Qualys and ServiceNow or via custom/manual processes.</p>	<p><b>Owner:</b> IT Infrastructure</p> <p><b>Stakeholder Dependencies:</b> IT Security Operations</p>	Context – Levels 1-4
<b>#3: Risk Tracking</b>	<p>Without tracking vulnerabilities that exceed the remediation time frames established by NiSource policy, management cannot reliably assign resources to manage the risk.</p> <p>Schneider Downs noted 178 severity level 5 vulnerabilities that had exceeded acceptable remediation timeframes per NiSource policy, but had not been tracked in the IT risk register or formally accepted as risks.</p>	<p>We recommend that NiSource risk management team members, whether IT Risk Management and/or ERM, be either integrated into the vulnerability resolution process or systematically notified when a vulnerability exceeds the established resolution timeframe. Where possible, specific alerts or reports should be developed to ensure the following are tracked within the risk management function:</p> <ul style="list-style-type: none"> <li>a. New, high risk vulnerabilities</li> <li>b. Vulnerabilities that exceed established remediation timeframes</li> <li>c. Vulnerabilities that have been accepted as risk items and exempted from scan reports</li> </ul>	<p><b>Owner:</b> IT Risk Management</p> <p><b>Stakeholder Dependencies:</b> Enterprise Risk Management (ERM)</p>	<p>Policy &amp; Standards – Levels 3-4</p> <p>Alerting – Levels 1-2</p> <p>Patch Management – Levels 2-4</p>

Recommendation	Risk & Observations	Recommendation	Owner/Dependencies	Related VMMM Subdomain(s)
<p><b>#4: Vulnerability Remediation Execution</b></p>	<p>Prioritization of lower risk vulnerabilities for remediation can lead to extended remediation times for higher risk vulnerabilities.</p> <p>Schneider Downs observed 33% of vulnerabilities sampled from “Top 75” reports were considered moderate risk based on their severity scores, as well as 178 severity level 5 vulnerabilities that exceeded acceptable remediation timeframes per NiSource policy, indicating a misalignment of resources to remediating lower risk vulnerabilities.</p>	<p>Schneider Downs recommends NiSource establish criteria for the prioritization of vulnerabilities that aligns with the organizational risk profile. Proper alignment of service level agreements and remediation timeframes with risk thresholds ensures that resources are directed first at mitigating the vulnerabilities posing the highest risk to the organization before addressing those with a lesser potential impact. This should include:</p> <ul style="list-style-type: none"> <li>a. Increasing focus on key factors such as access vector, access complexity, and contextual criteria about the assets impacted</li> <li>b. Remediation timeframes for lower criticality vulnerabilities be extended to allow focus on higher risk items</li> <li>c. Incorporation of threat intelligence data into the identification and prioritization of vulnerabilities, especially zero-day vulnerabilities that are not yet noted in Qualys</li> </ul>	<p><b>Owner:</b> IT Infrastructure</p> <p><b>Stakeholder Dependencies:</b> IT Security Operations</p>	<p>Policy &amp; Standards – Levels 3-4          Prioritization – Levels 1-4</p>
<p><b>#5: External Vulnerability Reporting</b></p>	<p>Externally facing assets are subjected to the greatest number of threats and thus any vulnerabilities present on these systems have a high likelihood of exploit.</p> <p>NiSource does not currently utilize a single process for managing vulnerabilities identified by external sources and runs its own scans of externally facing systems using the “light” mode in Qualys.</p>	<p>Schneider Downs recommends a single intake process be established to ensure appropriate routing of these reports. This process should include:</p> <ul style="list-style-type: none"> <li>a. A standardized approach for external vulnerability scanning, including the regular use of a third-party scanning provider and/or increased levels of Qualys scanning in the DMZ</li> <li>b. A publicly available means to report vulnerabilities, such as an email address or contact form</li> <li>c. A published Vulnerability Disclosure Policy (VDP) addressing how external parties should communicate with NiSource regarding vulnerabilities</li> <li>d. An internal procedure for incorporating externally identified vulnerabilities into the existing vulnerability management processes</li> </ul>	<p><b>Owner:</b> IT Security Operations</p> <p><b>Stakeholder Dependencies:</b> None</p>	<p>External – Levels 1-2</p>



# Identity and Access Management Maturity Advisory Report

February 5, 2021



## Background

NiSource Information Technology (IT) engaged with Accenture LLP in 2019 to design and implement an Identity and Access Management (IAM) solution by deploying the SailPoint IdentityIQ, CyberArk, and Ping applications. These solutions replaced NiSource’s legacy IAM application stack consisting of Hitachi ID Identity Manager, Hitachi ID Privileged Access Manager, IBM Security Access Manager (ISAM) and RSA, respectively. The technical IAM migration was performed by Accenture with NiSource IT management providing internal requirements, ongoing project management support and guidance. The objectives of this migration was to build the base SailPoint infrastructure and implement foundational SailPoint capabilities, set up the base infrastructure and build the foundation for CyberArk and Ping Services, and lastly extend the foundational capabilities and operationalize a factory model to onboard additional applications and accounts for all three capabilities. While the base infrastructure and foundation components for all three technologies were implemented by December 2020, the initial onboarding of applications continues to occur with scheduled completion targeted for mid-2021. The overall IAM project budget is expected to be \$10,516,000 with total spend through December 2020 being \$8,946,000.

Internal Audit conducted its advisory review of the NiSource IT IAM project to provide an independent evaluation of the adequacy, effectiveness, and efficiency of project delivery activities, solution-based practices, and to assess the project’s positioning for future steady state operational execution. The review period for this assessment was April 2020 through December 2020.

<b>Objective 1: Review the base infrastructure build and implementation plans for SailPoint, CyberArk, and Ping Services.</b>		
<b>#</b>	<b>Procedures</b>	<b>Recommendations Summary</b>
1	Verify the infrastructure builds are being performed in accordance with existing NiSource IT configuration baselines and that these builds do not have any known vulnerabilities and are appropriately patched before release.	<b>No Recommendations Noted</b>
2	Determine whether core NiSource IT Non-Functional Requirements (NFR’s) have been pre-identified and dispositioned for the IAM solution’s design and build phases, along with NFR’s being assigned to internal subject matter experts for requirement traceability.	<b>No Recommendations Noted</b>
3	Assess whether the IAM program will be adopting NiSource’s internal IT PMM (Project Management Methodology) structure or instead leveraging the IAM system integrator’s delivery methodology. If the IAM program is leveraging the system integrator’s (Accenture) delivery methodology, assess the NiSource alignment cadence between internal NiSource IT PMO and system integrator’s delivery standards/requirements.	<b>No Recommendations Noted</b>



## Advisory Scope and Approach (cont'd)

<b>Objective 2: Review the project's internal RAID (Risk, Assumptions, Issues, and Dependencies) log to determine how items make it onto the log and get dispositioned for action.</b>		
#	Procedures	Recommendations Summary
1	Verify how Risk and Issue items are assigned and provided a timeline/accountable owner for appropriate resolution.	<b>No Recommendations Noted</b>
2	Determine whether proper documentation and retained evidence exists to support the remediation of RAID items. Verify whether appropriate NiSource IT internal project resources have signed-off on RAID items as they are resolved.	<b>No Recommendations Noted</b>
<b>Objective 3: Review how Accenture and the NiSource IAM project team are performing QA and validation of project deliverables.</b>		
#	Procedures	Recommendations Summary
1	Determine how the IAM project team is validating the appropriateness of items such as, but not limited to, security set-up, custom code development, and phase or application turnover.	<b>No Recommendations Noted</b>
2	Review the planned testing approach to be performed by the IAM project team to understand the types of testing to be executed, the results of the testing and how issues and/or defects should be remediated and that appropriate executive sign-off for deliverables are being performed.	<b>No Recommendations Noted</b>
3	Review the deliverables from the Accenture Statement of Work (SOW) and ensure these deliverables are being met. Verify these deliverables are being created and presented to NiSource IT, ensure a resource within NiSource IT is responsible for review and sign-off, and what the overall plan for deliverable acceptance is.	<b>No Recommendations Noted</b>
<b>Objective 4: Determine what future state management controls Accenture will be assisting NiSource IT management in creating for steady state operation.</b>		
#	Procedures	Recommendations Summary
1	Determine who within NiSource IT will be responsible for performing steady state IAM IT non-SOX controls to ensure continued accuracy and completeness of the solution once it resides in production.	<b>No Recommendations Noted</b>
2	Validate how Accenture and the IAM Project team are going to align with NiSource IT management in the operationalization of the controls after IAM program go-live and hypercare closure. This could include operational run-books, procedure documents, suggested staffing / roles for the new system, etc.	<b>No Recommendations Noted</b>
3	Verify whether SOX General IT Controls (IT GCC's) have been designed within the project solution and tested, as needed, to ensure continued adherence to SOX Governance. Ensure accountable internal NiSource parties have been appropriately engaged in pre-deployment discussions and clearly understand IAM design considerations and go-forward execution responsibilities.	<b>No Recommendations Noted</b>



## Emergency Preparedness and Response Plan Follow Up Audit

**Lin Koh** to: Jake Upper

02/18/2021 11:49 AM

Douglas Flowers, Kevin Hankins, Justin Darling, Lauren Hauser,  
Cc: William Mojica, Eric Belle, Daniel Douglas, Pablo Vegas, Heidie  
Cotey, Harold Grounds

NiSource Leaders,

In 2019, Internal Audit performed a review over the new gas segment Emergency Preparedness and Response Plan (EPRP) that was created that same year. The audit focused on the state of readiness of the Incident Command System (ICS) framework as a standardized approach to command, control, and coordinate emergency response. During the 2019 audit, the following four (4) moderate risk findings were identified:

1. Some Incident Command Structure (ICS) roles are vacant or has only one designee with no backup.
2. Practical specific training or practical ICS training has not occurred.
3. Some command and general staff leaders have incomplete EPRP training.
4. A process for tracking or prioritizing required After Action Reviews (AARs) have not been completed.

During the 2020 follow up review, Internal Audit evaluated the effectiveness of management's remediation to address the above audit findings. Based on the audit procedures performed, Internal Audit has determined that management has implemented the necessary management action plans to address the prior audit findings and mitigate the identified risks. All audit findings have been fully remediated and closed.

We would like to thank all personnel involved with this assessment for their cooperation and support throughout our review. If Internal Audit can be of further assistance, please do not hesitate to reach out to us.

*Lin*

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**Lin Koh | Director Internal Audit |**

**NiSource Inc. | (NYSE: NI) 801 East 86<sup>th</sup> Avenue | Merrillville, IN 46410 |**

**☎: 219-647-4984 Office | 📱: 219-384-1261 Cell | ✉: lkoh@nisource.com**

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# NiSource Corporate Services Company

## Cost Allocation Controls

### Internal Audit Report

#### Distribution

##### Beneficiaries

Brentley Archer	Kimra Cole	Michael Hooper
Mark Kempic	Vince Parisi	Gunnar Gode

##### Other Key Personnel

Adolfo Acevedo

##### For Information

Joe Hamrock  
Donald Brown  
Pablo Vegas  
Anne-Marie D'Angelo  
Violet Sistovaris  
Shawn Anderson  
Chuck Shafer

## **Internal Audit Report**

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### **Background**

NiSource Corporate Service Company (NCSC) is a wholly-owned subsidiary of NiSource Inc. (NiSource or “the Company”), an energy holding company whose primary subsidiaries are fully regulated natural gas and electric utility companies. NCSC incurs expenses that benefit the Company’s utility affiliate companies. NCSC maintains a cost allocation manual that defines the methodologies for assigning expenses to affiliate companies and classifying and disclosing expenses in the financial statements. Per Federal Energy Regulatory Commission (FERC) requirements, NCSC reports the expenses paid on behalf of each affiliate company in FERC Form 60 Financial, which NCSC files annually. Costs billed by NCSC to affiliate companies totaled approximately \$2 billion for 2019.

### **Audit Objective, Approach, and Coverage**

The objective of this risk-based internal audit was to provide an independent evaluation of the adequacy, effectiveness, and efficiency of controls associated with the allocation, records management and reporting of NCSC costs to the applicable affiliate companies. At the beginning of our audit, we completed a risk assessment, and we conducted detailed process assessments and sample-based transactional testing in higher-risk areas. The review period for this audit was January 1, 2019 through December 31, 2019.

During the audit, we specifically evaluated:

- NCSC cost allocation, including proper calculation of allocation factors utilized
- Segregation of holding company costs
- Employee and executive time allocation
- FERC Form 60 Financial

### **Internal Audit Finding Ratings**

We assign ratings to audit findings based on the following scale (see the Internal Audit Finding Rating Scale in Appendix A):

“1” – Significant Improvement is Needed and Prompt Management Attention is Required

“2” – Improvement is Needed and Management Attention is Necessary

“3” – Some Improvement is Needed and Management Attention is Justified

“4” – Management Evaluation is Desirable

### **Internal Audit Conclusion and Summary of Observations**

We found that allocation factors were properly calculated. We also found that holding company costs were appropriately segregated and expenses paid on behalf of each company were accurately reported in the FERC Form 60 Financial Report. While the vast majority of expenses in our sample (including employee and executive time) were properly allocated, we identified some expenses related to environmental inspections that were not properly allocated. The errors were immaterial in total and for the individual affiliates (see the Internal Audit Findings Matrix in Appendix B).

**Management's Response**

As no findings rated "1" through "3" were identified, a management response was not requested.

**Internal Audit Follow Up**

We will evaluate the adequacy, effectiveness, and efficiency of controls associated with the allocation, records management and reporting of indirect costs during the 2021 Indirect Cost Allocation Internal Audit.

We would like to thank all personnel involved with this assessment for their cooperation and support throughout our review. If Internal Audit can be of further assistance, please contact us.

\*\*\*\*\* End of Internal Audit Report \*\*\*\*\*

**“1” Significant Improvement is Needed and Prompt Management Attention is Required**

- More than remote probability for damage to the Company’s reputation or brand and the impact to the enterprise could be substantial and rapidly realized
- More than remote probability for a non-compliance with laws/regulations and the impact to the enterprise could be substantial and rapidly realized
- Crucial foundational controls related to high-impact processes are inadequate or ineffective and the impact to the enterprise could be substantial and rapidly realized
- Repeat audit findings and the impact could be significant within the scope of the area being audited

**“2” Improvement is Needed and Management Attention is Necessary (target to reduce risk within 3 to 6 months)**

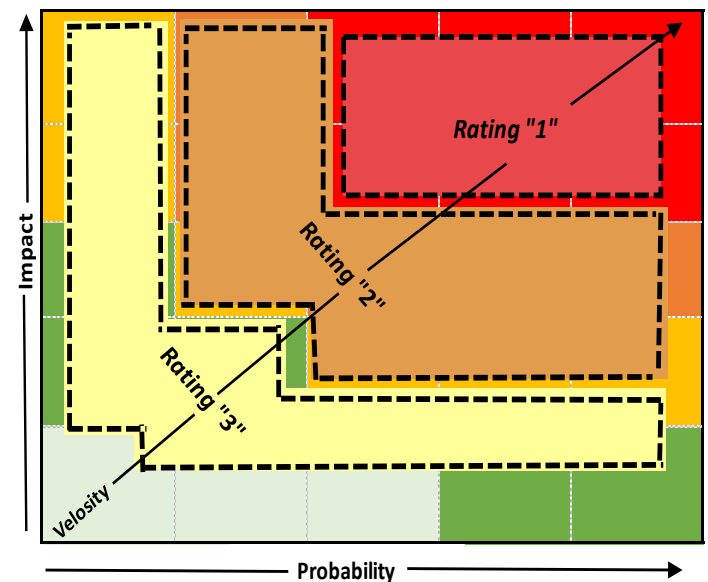
- More than remote probability for damage to the Company’s reputation or brand and the impact could be substantial within the scope of the audit
- More than remote probability for a non-compliance with laws/regulations and the impact could be substantial within the scope of the audit
- Foundational controls related are inadequate or ineffective and the impact could be substantial within the scope of the audit
- Controls are not adequate to prevent or detect fraud in a timely manner
- Transactional errors identified during audit testing are significant within the scope of the audit (based on value or number of erroneous transactions identified)
- Internal Policy is not adequate or is violated and the impact could be substantial within the scope of the audit

**“3” Some Improvement is Needed and Management Attention is Justified (target to reduce risk within 12 months)**

- Internal Policy is not adequate or is violated, but impact is limited and the overall system of controls is not significantly compromised
- Controls are not adequate to prevent erroneous transactions and errors could be more than immaterial within the scope of the audit
- Notable lost opportunity or inefficiency within the scope of the audit

**“4” – Management Evaluation is Desirable**

- Isolated exception with limited impact
- Lost opportunity or inefficiency, but impact is limited



<b>1) <u>Processes to ensure that proper cost allocators are selected can be further improved.</u></b>	<b><u>Risk Rating: 4</u></b>
<p><b><u>Observation:</u></b> Proper allocation of expenses is dependent upon employees selecting the correct allocation factor when submitting expenses. Proper accounting classification (including the allocation factor) should be validated during the management review step, which occurs prior to payment. We evaluated a sample of expenses allocated by the NiSource Corporate Services Company (NCSC) to the various affiliate companies and identified one employee who utilized an improper allocation factor when submitting expenses related to environmental inspections. As a result, associated costs were incorrectly allocated to affiliates during 2019 and 2020. The errors were immaterial in total and for the individual affiliates.</p> <p><b><u>Criteria:</u></b> Employees are sufficiently trained and understand how to properly submit and approve expenses for payment, including the verification of accounting classification, which drives cost allocation.</p> <p><b><u>Risk:</u></b> Expenses are incorrectly allocated to affiliate companies, negatively impacting financial reporting and regulatory outcomes.</p>	<p><b><u>Management Action Plan:</u></b> As the error we identified had a limited impact, a management response was not requested. However, Internal Audit recommends that management:</p> <ul style="list-style-type: none"><li>• Provide the identified employee and supervisor with additional training over reviewing invoice support and processing invoices, including the selection of proper accounting classification</li><li>• Continue to communicate roles and responsibilities related to reviewing and approving invoices</li><li>• Consider the impact of the identified improper allocations to upcoming regulatory rate cases and make the correcting accounting adjustments as necessary</li></ul>

\*\*\*\*\* End of Report\*\*\*\*\*

# Columbia Gas Companies

## Pipeline Records and Electronic Maps

### Internal Audit Report

#### **Distribution**

##### **Respondents**

David Roy

##### **Beneficiaries**

Daniel Douglas	David Monte	William Mojica
James Zucal	Brentley Archer	Kimra Cole
Mark Kempic	Vince Parisi	

##### **Other Key Personnel**

Philip Wilson	Steven Sylvester	Michael Davidson
	Lisa Carmean	

##### **For Information**

Joe Hamrock  
Donald Brown  
Pablo Vegas  
Anne-Marie D'Angelo  
Violet Sistovaris  
Shawn Anderson  
Charles Shafer

## **Internal Audit Report**

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### **Background**

The Columbia Gas Companies, which are fully owned subsidiaries of NiSource Inc., own and operate over 36 thousand miles of distribution main pipeline serving over two million customers across five states. The Columbia Gas Companies utilize the Geographic Information System (GIS) to create electronic maps of natural gas mainline assets. Accurate GIS maps are necessary to ensuring safe and efficient distribution mainline maintenance, locate and emergency response activities.

Various departments across the company are responsible for ensuring that newly installed or replaced mainline assets are accurately reflected in company maps. Field Engineering designs mainline installations and both Operations and Construction groups perform job orders in the field to complete the installation projects. As part of the installation process, these teams also create records that capture key information about the assets, which is important to ensuring the assets are locatable and serviceable going forward. Upon project completion, Operations or Construction teams provide all relevant information in a job order packet to the Engineering Capital Close-Out team, who creates or updates GIS maps and closes the job order in the Work Management System (WMS).

### **Audit Objective, Approach, and Coverage**

The objective of this risk-based internal audit was to provide an independent evaluation of the adequacy, effectiveness, and efficiency of controls associated with timely updating of distribution mainline maps and records. At the beginning of our audit, we completed a risk assessment, and we conducted detailed process assessments and data analytics in higher-risk areas. The map updating process was reviewed through June 4, 2020 for all job orders placed in-service during 2019.

During the audit, we specifically evaluated:

- WMS distribution mainline job order completion
- Manual records existence and completeness per Gas Distribution Standards requirements
- GIS electronic map update processes
- GIS electronic map correction processes

We did not evaluate service line records management processes because these processes were previously audited and management's actions to resolve open audit findings are still ongoing.

### **Internal Audit Finding Ratings**

We assign ratings to audit findings based on the following scale (see the Internal Audit Finding Rating Scale in Appendix A):

"1" – Significant Improvement is Needed and Prompt Management Attention is Required

"2" – Improvement is Needed and Management Attention is Necessary

"3" – Some Improvement is Needed and Management Attention is Justified

"4" – Management Evaluation is Desirable



### **Internal Audit Conclusion and Summary of Observations**

During the course of our review, we noted that processes related to submitting and responding to map corrections are formalized, controlled, and operating as intended. We also noted that key personnel involved in the close-out process for new mainline installs or replacements are working towards continuous improvement.

We did, however, note that there are opportunities to improve coordination and communication across the various teams involved in the records and mapping processes. In particular, we noted that the timeliness of mapping activities could be improved if job order packet quality assurance activities were implemented by the Operations and Construction organizations. We identified one finding where management's attention is required (Rating 2).

A summary of the risk-rated "1" through "3" audit findings follows (see the Internal Audit Findings Matrix in Appendix B):

1) **Job Order Packet Processes** (Rating 2)

Inaccurate GIS electronic maps of mainline assets increases the probability of operational errors and delayed emergency response and reduces operational efficiency. Procedures and controls associated with completing and submitting job order packets can be improved to facilitate timely updating of GIS electronic maps.

### **Management's Response**

NiSource management will establish a cross-functional team consisting of Construction, Operations, Engineering Capital Close-Out and other designated subject matter experts across NiSource to assess the procedures and controls associated with completing and submitting job order packets in order to improve the timeliness of updates to GIS electronic maps. The cross-functional team will be established by June 30, 2021 and the team will be responsible for developing detailed action plans by August 31, 2021 to address each component of the audit finding. Action plans which will reduce the risk identified by Internal Audit will be implemented by March 31, 2022.

### **Internal Audit Follow Up**

Management has provided action plans for all findings with a rating of "1", "2", or "3". We have reviewed management's action plans and believe that the action plans will adequately address the findings identified in this audit. We will track the progress of resolution and will conduct follow-up testing for all rated "1" audit findings and a sample of rated "2" and rated "3" audit findings.

We would like to thank all personnel involved with this assessment for their cooperation and support throughout our review. If Internal Audit can be of further assistance, please contact us.

\*\*\*\*\* End of Internal Audit Report \*\*\*\*\*

**“1” Significant Improvement is Needed and Prompt Management Attention is Required**

- More than remote probability for damage to the Company’s reputation or brand and the impact to the enterprise could be substantial and rapidly realized
- More than remote probability for a non-compliance with laws/regulations and the impact to the enterprise could be substantial and rapidly realized
- Crucial foundational controls related to high-impact processes are inadequate or ineffective and the impact to the enterprise could be substantial and rapidly realized
- Repeat audit findings and the impact could be significant within the scope of the area being audited

**“2” Improvement is Needed and Management Attention is Necessary (target to reduce risk within 3 to 6 months)**

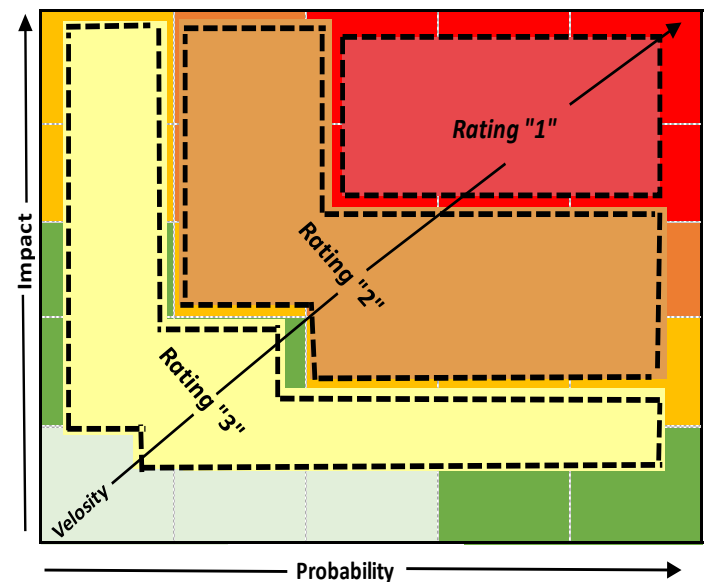
- More than remote probability for damage to the Company’s reputation or brand and the impact could be substantial within the scope of the audit
- More than remote probability for a non-compliance with laws/regulations and the impact could be substantial within the scope of the audit
- Foundational controls related are inadequate or ineffective and the impact could be substantial within the scope of the audit
- Controls are not adequate to prevent or detect fraud in a timely manner
- Transactional errors identified during audit testing are significant within the scope of the audit (based on value or number of erroneous transactions identified)
- Internal Policy is not adequate or is violated and the impact could be substantial within the scope of the audit

**“3” Some Improvement is Needed and Management Attention is Justified (target to reduce risk within 12 months)**

- Internal Policy is not adequate or is violated, but impact is limited and the overall system of controls is not significantly compromised
- Controls are not adequate to prevent erroneous transactions and errors could be more than immaterial within the scope of the audit
- Notable lost opportunity or inefficiency within the scope of the audit

**“4” – Management Evaluation is Desirable**

- Isolated exception with limited impact
- Lost opportunity or inefficiency, but impact is limited



**1) Job Order Packet Processes**

**Risk Rating: 2**

**Observation:**

Inaccurate GIS electronic maps of mainline assets increase the probability of operational errors and delayed emergency response and reduces operational efficiency. We evaluated processes and analyzed a population of job orders placed in service during 2019 and noted that procedures and controls associated with completing and submitting job order packets can be improved to facilitate timely updating of GIS electronic maps. We specifically noted:

- Multiple groups (Operations, Construction, and Engineering Capital Close-Out) have responsibility for activities that impact the timeliness of updating GIS electronic maps; While some individual teams have established various targets, established targets and metrics are inconsistent
- The time from when the mainline asset is put in-service to the time the electronic maps in GIS are updated is not tracked and a target for this metric has not been established; We found that the time from mainline asset in-service date to updated GIS map was over 40 days for 37% assets, of which 65% were over 60 days
- While Engineering Capital Close-Out created reports to identify missing job order packets, roles and responsibilities to validate that job order packets have been submitted for all capital job orders are not formalized and consistently performed (Note: Engineering Capital Close-Out periodically distributes reporting to Construction and Field leaders, primarily in the fourth quarter each year)
- Completeness and accuracy of job order packets is not formally monitored prior to submitting the packets to Engineering Capital Close-Out, which can delay GIS mapping activities; We noted that 39% of the job order packets in the population reviewed were placed on hold by Engineering Capital Close-Out due to missing or inaccurate information

**Management Action Plan:**

NiSource management will establish a cross-functional team consisting of Construction, Operations, Engineering Capital Close-Out and other designated subject matter experts across NiSource to assess the procedures and controls associated with completing and submitting job order packets in order to improve the timeliness of updates to GIS electronic maps. The cross-functional team will be established by June 30, 2021 and the team will be responsible for developing detailed action plans by August 31, 2021. Action plans will be implemented beginning in the third quarter of 2021 and finalized by March 31, 2022 to address each component of the audit finding as noted below:

- Establish and monitor departmental metrics that track the time from when an asset is placed in-service to the date the asset is mapped in GIS
- Define and communicate roles and responsibilities related to validating that all job order packets have been submitted for mainline capital job orders and ensure this validation step is consistently performed
- Establish processes to ensure job order packets are complete and accurate prior to submitting to Engineering Capital Close-Out to prevent process inefficiencies and subsequent delays in mapping
- Prioritize Engineering Capital Close-Out workload by processing job order packets based on known risk factors, such as the length of time in-service and unmapped
- Identify the appropriate party responsible for monitoring the number of days since a job order was placed in-service and ensure that updated drawings are submitted if the project duration will be prolonged subsequent to the in-service date

- GIS mapping activities are not prioritized based on risk and procedures (including locate assignments) are not adjusted for longer and more complex job orders that may result in assets being in-service for an extended period of time before the job order is complete and mapped

**Criteria:**

Management has defined a standard for timely mapping of newly installed assets. Mainline assets are reflected in the company's mapping system as soon as reasonably possible after installation.

**Risk:**

From the time an asset is placed in service until the time it is reflected within GIS, the risk of performing inaccurate locates increases. Additionally, the company may not be able to efficiently access critical information about a pipeline asset in the event of an emergency.

- Enhance processes to assign line-locate activities for areas where more complex or large job orders have recently been performed and GIS maps are not yet updated

Note: When developing this action plan timeline, consideration was given to the change management requirements associated with the organization realignments and resource impacts occurring to support NiSource Next. Status updates will be periodically provided to the State Operations Consistency Council, the Gas Segment Risk Table, the Safety Compliance & Risk Council, and the Internal Audit Department.

**Responsible:**

David Roy

**Resolution Date:**

- Detailed action plan(s) to be provided by August 31, 2021
- Implementation to begin in the third quarter of 2021
- All action plan items will be finalized by March 31, 2022

\*\*\*\*\* End of Report\*\*\*\*\*

## NiSource Inc.

# Contact Center Technology Modernization Program

## Internal Audit Advisory Report

### Distribution

#### Beneficiaries

George Dice  
Jennifer Montague

Carla Donev  
Mike Rozsa

Kevin Johannsen  
Greg Skinner

#### Other Key Personnel

Shahla Atashroo

Ravikiran Darbha  
Kimberly Jones  
Georgeanna Sturm

William Gubser

#### For Information

Joe Hamrock  
Donald Brown  
Pablo Vegas  
Anne-Marie D'Angelo  
Violet Sistovaris  
Shawn Anderson  
Charles Shafer

## Internal Audit Advisory Report

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### **Background**

The corporate Information Technology (IT) function within NiSource Corporate Services Company, a fully-owned subsidiary of NiSource Inc. (NiSource or the Company), aligned with the Company's Customer Experience organization to stabilize the Contact Center technology environment and upgrade its existing technology platform and supporting software capabilities. The resulting Contact Center Technology Modernization (CCM) program was launched at the end of 2019 with a starting budget of \$17.9 million.

The NiSource Contact Center is the key point of contact for NiSource customers. The main objective of the CCM program is to stabilize the technology associated with the NiSource Contact Center (CC) and increase resiliency through the implementation of a single, integrated, and fully-redundant technology platform and associated infrastructure environment. The project team selected Verizon Communications Inc. as the primary Service Integrator to lead implementation and deployment efforts for the end-to-end Contact Center program. CCM program spend was originally budgeted for \$17 million with a targeted go-live in October 2020. Due to approved scope and schedule related modifications, the expected aggregate spend is now estimated at \$21.6 million (as of February 2021) with an updated deployment goal for late April 2021.

### **Audit Objective, Approach, and Coverage**

The objective of this advisory assessment was to provide an independent evaluation of the adequacy, effectiveness, and efficiency of project delivery activities, solution-based practices, and available control structures associated with the Contact Center Modernization program. The review period for this Internal Audit advisory assessment was January 2020 through January 2021.

During the advisory assessment, Internal Audit specifically evaluated:

- Compliance to NiSource IT Project Management Methodology guidelines for key project deliverables such as schedule, scope, and cost
- Program delivery efforts and solution-based practices
- Risk management practices and how those practices are aligned/managed from both a tactical and strategic program level
- The definition, design and management of program quality assurance practices (with specific focus on functional and non-functional requirements management)
- Business stakeholder communications
- Adherence to defined NiSource organizational change management standards
- Third party vendor management practices
- Overall program and individual project work stream roles and responsibilities

We did not evaluate either the design or operating effectiveness of any specific business and interface control structures as those were not available at the time of our advisory assessment. Additionally, Internal Audit did not evaluate any build phase deliverables, nor did we assess the upcoming testing, deployment, transition to steady-state, or user acceptance activities as those were not available at the timed conclusion of our advisory assessment.

## **Summary of Key Internal Audit Recommendations**

During the course of our review, we noted that the CCM program team adhered to existing NiSource IT Project Management Office (PMO) guidelines and effectively managed required deliverables for the planning, requirements, and design phases of the program.

We did, however, observe opportunities to further improve process related to solution requirements traceability and approval as noted below. In addition, we verbally conveyed less-significant recommendations to management during the course of our review. A summary of key recommendations follows:

### **Requirements Traceability:**

Internal Audit was unable to evaluate the full requirements management lifecycle for both functional and non-functional CCM program delivery requirements. As part of the program's design phase closure, the CCM program team invoked an internal "Deliverable Exception/Waiver" and did not utilize the existing NiSource IT PMO requirements traceability matrix deliverable. Instead, the program team agreed to leverage Verizon's requirements traceability template to document project requirements and manage test case traceability. While CCM program leadership expects Verizon to provide requirements management deliverables as part of the agreed-to waiver, Verizon had not yet provided a deliverable to enable requirements traceability prior to build gate completion. As a result, and without clearly defined and managed requirements, the business' goals and objectives may not be met and the success of the project could be jeopardized.

We also noted that business owners are not required to directly approve the functional requirements traceability matrix. Although this approach is reasonable for projects with limited business functionality impact, business owners should approve key deliverables (or waivers of key deliverables) for projects having substantial business functional requirements and impacts to ensure clarity of functional requirements, which will facilitate accountability for delivering a solution that sufficiently addresses business requirements.

We recommend CCM program leadership (both IT and business) formally document, map/trace, review, and approve both functional (business) and non-functional (technical) requirements to validate that all requirements are appropriately addressed in the solution and ensure testing processes comprehensively address the requirements. Also, the requirements should be stored in the CCM project central repository to ensure that key stakeholders have sufficient visibility to key program requirements. In addition, we recommend the NiSource IT PMO consider clarifying business approval requirements in its deliverable methodology for functional requirements traceability on future business-impacting engagements.

We would like to thank all personnel involved with this assessment for their cooperation and support throughout our review. If Internal Audit can be of further assistance, please contact us.

\*\*\*\*\* End of Internal Audit Advisory Report \*\*\*\*\*

# NiSource Corporate Services Company

## Robotic Process Automation (RPA) Controls Execution

### Internal Audit Advisory Report

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## **Internal Audit Advisory Report**

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### **Background**

Robotic Process Automation (RPA) is a productivity tool used to create scripts (often called “bots”) that capture, emulate and integrate human actions within Information Technology (IT) applications to execute business processes. This technology allows organizations to automate a variety of high-volume repetitive business process tasks.

The corporate IT function within NiSource Corporate Services Company, a fully-owned subsidiary of NiSource Inc. (NiSource or the Company) initiated an RPA pilot program in October 2018 and selected UiPath Inc. as its RPA technology platform. Over 70 bots have been deployed across the enterprise since the inception of the RPA program. During the RPA pilot program, Internal Audit performed a control design assessment to evaluate the initial integration of RPA technology into NiSource’s technology environment. We noted the existing NiSource enterprise technology solution delivery model was not designed for emerging technologies, which resulted in the RPA delivery team needing to develop its own governance model, risk management criteria and control structure. We recommended engaging a subject matter expert to assist in the development of an appropriate governance model and establishment of an applicable controls framework for emerging technologies, including RPA.

### **Audit Objective, Approach, and Coverage**

The objective of this advisory assessment was to evaluate the ongoing maturity of the RPA program and its scalability to address NiSource enterprise-level processes and control structures. Key review areas of this assessment included: RPA program maturity, processes to determine applicability of control structures related to the Sarbanes-Oxley (SOX) program and risk management framework(s) that support NiSource’s corporate strategy and business objectives.

During the advisory assessment, we specifically evaluated:

- The RPA program governance model and established roles and responsibilities
- Steady-state management of the RPA automation/bot universe
- RPA risk management practices and alignment to enterprise risk classification
- The establishment of appropriate control processes and structures

We did not evaluate either the design or operating effectiveness of business and/or IT controls for specific bot implementations as these controls will be considered during future risk-based, integrated audit engagements as applicable.

### **Summary of Key Internal Audit Recommendations**

Since our 2018 assessment, the Company has implemented a formalized Emerging Technologies Governance Framework (ETGF). This framework drives consistency and is intended to facilitate delivery of expected results. The RPA project team adapted the standards and has started managing robotic automations based on the decentralized operating model defined within the ETGF.

Over the course of our review, we observed some opportunities to further enhance the RPA program as noted below. In addition, we verbally conveyed less-significant recommendations to Management during the course of our review. A summary of key recommendations follows:

**1) Administrative Password Management:**

Passwords associated with UiPath accounts that have administrative access are not maintained in a password vault and only a single user has knowledge of the passwords. While limiting access to administrative accounts is an important access security control and maintains individual accountability for activities performed using the accounts, lack of business continuity plans that enable backup personnel to access administrative support accounts increases the risk of business disruption.

We recommend continuing with plans to assess storing UiPath administrative accounts within CyberArk's enterprise password management/vaulting platform.

**2) Bot Inventory Management:**

NiSource has acquired Automation Hub, which is an automation management and process repository within the UiPath ecosystem. Currently, the RPA project team is not fully utilizing Automation Hub to manage the automations inventory. The active inventory of bots being tracked by the RPA project team is maintained in a spreadsheet and is inconsistent with the inventory of bots in the UiPath platform. An inaccurate inventory of bots could impair monitoring, support and life-cycle management.

We recommend enhancing bot inventory management capabilities and leveraging the UiPath Automation Hub to manage automation inventory tracking (both active and retired), corresponding business bot ownership and supporting RPA documentation.

**3) Aggregate Bot Risk Management:**

While the RPA project team is managing bot development and request-intake governance based on the NiSource ETGF, the scoring mechanism within the framework only addresses risk ranking at a tactical level (per individual bot and at a department level), which does not address potential aggregate risk or context from an enterprise perspective. Lack of risk aggregation and enterprise alignment could result in insufficient control structures or duplicated efforts.

We recommend aligning with executive sponsors and business owners to perform an aggregate risk evaluation of NiSource bots currently in production. Additionally, risk assessment criteria should be defined and shared with RPA stakeholders. Once the criteria has been established and shared, bots currently in-production should be risk-ranked and the risk assessment process should be applied to new bots going forward.

**4) RPA Controls Alignment:**

Although the RPA program team manages the bot development request-intake process and steady-state environment by leveraging standardized NiSource enterprise IT tooling (i.e. ServiceNow for automations change management, SailPoint IdentityIQ for access security, etc.), a consistent controls framework is not applied across all bots in production. Inconsistency or informality related to applying control frameworks increases the risk of key processes not functioning as expected, as well as increased potential for data exploitation.

We recommend the NiSource IT Governance, Risk and Compliance (GRC) and SOX Compliance teams align to formalize a technology controls framework for the UiPath platform that enables consistent implementation of appropriate risk-based technology general computer controls for key bots.

We would like to thank all personnel involved with this assessment for their cooperation and support throughout our review. If Internal Audit can be of further assistance, please contact us.

\*\*\*\*\* End of Internal Audit Advisory Report \*\*\*\*\*



## IT THIRD PARTY RISK MANAGEMENT

### Advisory Review

April 2021

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Big Thinking. Personal Focus.

*This report has been prepared for use by NiSource management only, and is not to be distributed outside NiSource without permission from Schneider Downs & Co., Inc.*

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## Executive Summary

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### Background

The services of Schneider Downs & Co, Inc. (Schneider Downs) were retained by NiSource, Inc. (NiSource or the company) to perform an advisory review of key cybersecurity initiatives and provide a secondary opinion on the current-state design, and where applicable, operating effectiveness of NiSource's Information Technology (IT) Third Party Risk Management (TPRM) program. NiSource Internal Audit selected the IT TPRM program for analysis based on its criticality related to the organization's cybersecurity posture, coupled with the program's maturity status within the broader NiSource cybersecurity roadmap. Schneider Downs' assessment occurred during January and February 2021.

For the purpose of this review, *vendor risk management* or *third-party risk management (TPRM)* refers to:

- Identification and classification of vendor relationships
- Risk assessment and monitoring of vendors as related to the delivery of NiSource products and services
- Contract management processes as they relate to vendor relationships
- Metrics, alerting, and reporting used to communicate identified vendor risk to stakeholder groups within the organization
- Analysis, acceptance, and tracking of organizational risk exposure due to vendor relationships
- The automated tools and manual processes implemented to support these activities

In order to assess the maturity of the NiSource IT TPRM program against industry best practices, Schneider Downs utilized the Vendor Risk Management Maturity Model (VRMMM) developed by the Shared Assessments Group, a global membership organization dedicated to providing best practices, education and tools to drive third-party risk assurance. The VRMMM is comprised of eight high level program categories, each with six possible maturity levels. A total of 132 components were scored across 30 subsections of the eight categories, with an average of these scores representing the aggregate program maturity level. A complete description of the activities expected at each of the maturity levels is provided in Appendix A: Shared Assessments Vendor Risk Management Maturity Model.

### Current State

NiSource IT recently undertook the development of a formal IT TPRM program under its IT Governance, Risk, and Compliance (GRC) function. At the time of this assessment, the IT TPRM program had adopted initial procedures for assessing and monitoring vendor risk utilizing the Fortress platform.

The observations in this report were compiled based on inquiry with NiSource IT staff members who perform various roles within the IT TPRM program and members of supporting business functions, and through selected tests of the operating effectiveness of implemented processes.

During this assessment, Schneider Downs found the NiSource IT TPRM program to be operating at an aggregate maturity of Level 2: Approved Roadmap and Ad Hoc Activity using the VRMMM. IT TPRM leadership and staff have defined a strong vision for the program, performed initial assessments of all IT

vendors, and have begun to define additional vendor risk management activities. The following recommendations are based on assessed gaps between the current state of the NiSource IT TPRM program and an industry benchmark of VRMMM Level 3: Defined and Established.

## Key Recommendations

### 1. **Program Approval and Review**

With NiSource still being in the early stages of its IT TPRM program implementation, we recommend management establish an initial IT TPRM program baseline with approved policies and formally defined responsibilities for all stakeholders. This program baseline and responsibility structure should assist in defining accountability standards while also ensuring program maturity progression metrics are being captured and aligned with leadership expectations. In addition, NiSource should implement a regular IT TPRM program self-assessment and review process so future revisions to IT TPRM program structure are executed and communicated to stakeholders in a timely manner.

### 2. **Cross-Functional TPRM Process Integration**

Team integration/communications standards are not currently established between two key NiSource internal stakeholder groups (Supply Chain and IT) that oversee or support one or more activities defined in the VRMMM. We recommend management review the organization's internal vendor management processes, including key inputs and outputs exchanged between these business units, and establish clear expectations and guidelines for how this information should integrate into the IT vendor management lifecycle.

### 3. **Information Sharing and Reporting Procedures**

While reporting has been created to track progress of the IT TPRM program implementation, key performance and risk indicators (KPIs and KRIs) are not defined. Defining specific KPI and KRI metrics enables visibility to the success of the IT TPRM program and vendor risks that may exceed the organizational risk appetite. KPI and KRI metrics should be communicated to appropriate stakeholder groups on a consistent cadence.

### 4. **IT TPRM Training and Resources**

Although the current IT TPRM staffing level was sufficient for the initial launch of the program, staffing is below the average headcount for companies with an in-house IT TPRM program and NiSource has not performed formal capacity planning to ensure ongoing achievement of IT TPRM objectives. We recommend management assess future IT TPRM staffing needs to achieve stated TPRM program maturity objectives. In addition, management should develop an action plan to ensure appropriate skills coverage by training existing staff, as well as augmenting capacity by either hiring additional IT TPRM employees or via outsourcing. These actions would assist in having skilled resources identified and available to execute on IT TPRM roadmap activities as needed.

### 5. **Vendor Assessment and Monitoring**

IT vendor risk ratings are currently based only on inherent risk as designated by Fortress, with subsequent operational risk monitoring of third parties (such as performance of service level agreements) being limited to NiSource's major IT vendors. We recommend NiSource develop additional business-specific vendor risk classifications based on operational criticality and establish assessment/monitoring procedures that align with the underlying business risk at each

criticality level. This would provide management with enhanced insight into the IT third-party risk lifecycle and allow IT TPRM resources to focus on specific third-party IT vendors who may be experiencing an increasing level of steady-state operational risk.

### Management Response to Recommendations

NiSource IT GRC, and specifically the IT TPRM team, appreciates this advisory review as it acknowledges our foundational activities, our vision, and our roadmap. It also identifies opportunities which will assist us in focusing our roadmap and prioritizing activities. Specific areas of focus will include further developing policies and procedures, defining roles and responsibilities especially as it relates to integration with Supply Chain, defining standard reports and metrics for both management and vendor relationship owners, and assessing resource and training requirements to mature the IT TPRM program.

\*\*\* End of Executive Summary \*\*\*

# Detailed Report



## Shared Assessments' Vendor Risk Management Maturity Model Assessment

To perform this IT TPRM assessment, we utilized the Shared Assessment Vendor Risk Management Model (VRMMM). VRMMM is a tool used to help evaluate the maturity of a Vendor Management program by benchmarking against the 8 High Level Program Categories listed in the table below.

High Level Program Categories	
1.0 Program Governance	2.0 Policies, Standards, Procedures
3.0 Contract Development, Adherence, and Management	4.0 Vendor Risk Assessment Process
5.0 Skills and Expertise	6.0 Communication and Information Sharing
7.0 Tools, Measurement, and Analysis	8.0 Monitoring and Review

### Definitions of the VRMMM Maturity Levels

Maturity Level	Program Status	Description
LEVEL 0	START UP OR NO TPRM ACTIVITY	New organizations beginning operations or organizations with no existing vendor risk management activities
LEVEL 1	INITIAL VISIONING AND AD HOC ACTIVITY	Organizations which perform third party risk management activities on an ad hoc basis, but have a management approved plan to structure the activity as part of an effort to achieve full implementation
LEVEL 2	APPROVED ROAD MAP AND AD HOC ACTIVITY	Organizations which perform third party risk management activities on an ad hoc basis, but have a management approved plan to structure the activity as part of an effort to achieve full implementation
LEVEL 3	DEFINED AND ESTABLISHED	Organizations with fully defined, approved, and established vendor risk management activity, where activities are not yet fully operational and where metrics reporting and enforcement are lacking
LEVEL 4	FULLY IMPLEMENTED AND OPERATIONAL	Organizations in which vendor risk management activities are fully operational and all compliance measures (including metrics reporting and independent oversight) are in place
LEVEL 5	CONTINUOUS IMPROVEMENT	Organizations that strive toward operational excellence, understand best-in-class performance levels, and implement program changes

### Current State

We assessed the current state of the NiSource IT TPRM program by evaluating the percentage of activities being performed at each of the prescribed maturity levels. The heat map below displays areas of the program that are established, as well as those that are currently undefined or underperformed. The following sections provide a detailed description of the maturity assessment for each of the VRMMM subdomains and include specific recommendations and risk metrics.

High Level Program Categories	Aggregate Maturity Level	Sub-Sections	Current Maturity
<b><u>1.0 Program Governance</u></b>	Level 3	1.1	3
		1.2	2
		1.3	3
		1.4	3
		1.5	2
<b><u>2.0 Policies, Standards, Procedures</u></b>	Level 2	2.1	3
		2.2	2
		2.3	1
		2.4	1
		2.5	3
		2.6	1
		2.7	2
<b><u>3.0 Contract Development, Adherence and Management</u></b>	Level 3	3.1	3
		3.2	2
		3.3	4
		3.4	2
<b><u>4.0 Vendor Risk Assessment Process</u></b>	Level 2	4.1	1
		4.2	2
		4.3	2
		4.4	3
		4.5	0
		4.6	1
<b><u>5.0 Skills and Expertise</u></b>	Level 0	5.1	1
		5.2	1
		5.3	0
		5.4	1
		5.5	1
<b><u>6.0 Communication and Information Sharing</u></b>	Level 1	6.1	1
		6.2	1
		6.3	1
		6.4	2
		6.5	0
<b><u>7.0 Tools, Measurement and Analysis</u></b>	Level 3	7.1	2
		7.2	4
		7.3	2
		7.4	4
		7.5	5
<b><u>8.0 Monitoring and Review</u></b>	Level 1	8.1	3
		8.2	2
		8.3	2
		8.4	1
		8.5	1
		8.6	0
<b><u>Program Aggregate</u></b>	Level 2		

## 1.0 Program Governance

### Description

The Program Governance subdomain encompasses governance standards for vendor risk management. Key areas considered in this subdomain include establishing risk posture and governance, along with defining objectives and goals.



### Recommendations

We recommend NiSource continue its documentation of in-progress IT TPRM policies and procedures, while developing a process to articulate and incorporate board reporting and oversight of IT vendor management goals.

Subsection	Description	Maturity
1.1	Formalized Vendor Risk Governance Model / Structure	3
1.2	Defined Program Objectives and Goals	2
1.3	Established Risk Posture (Tone at the Top, Risk Tolerance, Risk Management Methodology, including Process for Exception Approval)	3
1.4	Board Reporting and Management Oversight	3
1.5	Standards of Conduct	2

### Observations

IT TPRM policies were still in progress during the time of our review. Therefore, we were unable to confirm that various aspects of this category were in place, including goals and objectives. While Board reporting and management oversight is partially in place for IT TPRM, the process could be strengthened through steps that include, but are not limited to:

- Establishing formalized schedules for reporting to the Board
- Defining processes for reporting material changes
- Maintaining processes for periodic updates on corrective actions
- Revising the IT vendor risk management policy as needed to achieve desired objectives

NiSource IT Governance, Risk and Compliance (GRC) currently presents IT TPRM program key performance indicators (KPIs) to the NiSource CIO, however the Board would only observe vendor risk through the standard IT risk escalation process. While the CISO (Chief Information Security Officer) does report to the Board and Cybersecurity Risk Committee on the status of the IT TPRM program, metrics have not been established for communicating IT vendor risk at these levels.

NiSource does require IT vendors to perform regular training on and acceptance of organizational standards of conduct with Schneider Downs observing evidence of IT vendor system access removal in the case of non-compliance.

## 2.0 Policies, Standards, Procedures

### Description

The Policies, Standards, Procedures domain describes key activities regarding documentation and general standards of vendor risk management.



### Recommendations

We recommend management formally adopt an IT TPRM policy and associated vendor risk categories. We additionally recommend developing procedures to improve internal communication channels between Supply Chain/Purchasing, Legal, IT, and business relationship owners throughout the due diligence, inventory management and classification, oversight, and termination subsections of the vendor management lifecycle.

Subsection	Description	Maturity
2.1	Vendor Risk Management Policy and Risk Categorization	3
2.2	Vendor Inventory Requirements	2
2.3	Vendor Due Diligence Standards	1
2.4	Vendor Classification Operational Procedures	1
2.5	Contract Management Governance	3
2.6	Vendor Management Oversight Procedures	1
2.7	Vendor Termination or Exit Procedures	2

### Observations

A number of policies addressing various aspects of this category fall outside the scope of the IT TPRM program, including:

- Vendor Inventory Requirements
- Vendor Due Diligence Standards
- Vendor Classification Operational Procedures
- Vendor Management Oversight Procedures
- Vendor Termination or Exit Procedures

We noted that some of these processes, such as contract management, were in place for nearly all vendors while other organization-level processes, such as vendor due diligence standards, classification procedures, and vendor management oversight, were only partially defined. Such processes would standardize the steps of the vendor management lifecycle. While NiSource IT has defined IT vendor risk management categories and assessment criteria within the Fortress platform, senior management and/or Board approval of those categories/criteria is still pending as of March 2021.

Finally, we established through inquiry that NiSource's IT GRC team performs its own internal reviews of NiSource's master vendor inventory in order to identify IT vendors for inclusion in the IT TPRM program. As NiSource IT GRC currently performs this review cadence in an ad hoc manner and independent from Supply Chain/Procurement, we recommend a formal and regular alignment process be implemented between the IT GRC and Supply Chain/Procurement teams to address potential inefficiencies and/or due diligence failures in both the identification and currency maintenance status of NiSource's IT vendor population.

### 3.0 Contract Development, Adherence, and Management

#### Description

The contract development domain outlines all of the activities performed to support the contracting process from standard contract provisions to management oversight.



#### Recommendations

We recommend NiSource develop key risk indicators (KRIs) for IT vendor contracts that bypass the established contract review process or exclude key contract terms. In addition, management should establish standard procedures for both remediation and acceptance of these risks.

Subsection	Description	Maturity
3.1	Vendor Contract Management Operational Procedures	3
3.2	Criteria / Guidelines / Processes for Standard Contract Provisions	2
3.3	Relationship Management	4
3.4	Management Oversight	2

#### Observations

NiSource Supply Chain oversees vendor onboarding and renewal with Legal providing standard contract language and terms of vendor agreement review upon request. While general provisions for IT contract drafting and negotiation were in place, there is currently no documented plan or procedure around aspects of enterprise-level vendor relationship management and management oversight of contracts. An overarching process of this type falls outside of the scope of the IT TPRM Program, but directly impacts future state success of the program.

## 4.0 Vendor Risk Assessment Process

### Description

This domain provides guidance on activities for assessing the potential risk associated with a vendor.



### Recommendations

We recommend management develop processes for the following:

- Classifying IT vendors based on their underlying delivery risk to NiSource products and services
- Monitoring IT vendor compliance with operational standards such as service level agreements (SLAs)
- Identifying changes in the inherent risk of individual IT vendor relationships

Subsection	Description	Maturity
4.1	Outsourcing Risk Assessment Process	1
4.2	Vendor Assessment and Classification	2
4.3	Vendor Assessment Operational Processes	2
4.4	Vendor Assessment Metrics Reporting	3
4.5	Ongoing Vendor Risk Assessments	0
4.6	Process Automation	1

### Observations

The NiSource IT GRC team has established initial visioning and processes around the outsourced IT risk assessment process utilizing Fortress, along with outlining an escalation process for vendor risk assessments beginning with a Data Driven Risk Rank (DDRR), progressing to a Data Driven Vendor Assessment (DDVA), and concluding with a Vendor Control Assessment (VCA) for the highest risk vendors. We observed this process to be operating effectively through either performing a VCA or acceptance of risk by appropriate NiSource management, including VCA risk items being appropriately tracked in the NiSource IT Risk Register. While at least 380 IT vendors have been identified for risk assessments, only 30 DDVAs had been completed at the time of this assessment. Because this process is still relatively new, we recommend a regular review to ensure vendors are appropriately escalated based on risk.

We noted that NiSource’s primary, high risk “Big 4” IT vendors (CGI, Wipro, TCS, and Verizon) are assessed for contractual SLA compliance on a regular cadence, however ongoing IT vendor assessments and SLA reporting compliance were lacking for IT vendors considered non-primary. In addition, process automation is not in place to automate the request process for having an IT vendor assessment performed.

## 5.0 Skills and Expertise

### Description

Activities that fall under the Skills & Expertise subdomain include those related to ensuring that appropriate personnel with the right skills are in place to execute the vendor risk management program.



### Recommendations

We recommend management formalize and communicate any IT TPRM process roles and responsibilities of NiSource business stakeholders who reside outside of Information Technology. Additionally, target skillsets and staffing levels should be identified for the IT TPRM program, including action plan development for training/certifying existing staff and hiring/augmenting staff to ensure appropriate coverage for all IT TPRM activities.

Level	Description	Maturity
5.1	Roles and Responsibilities	1
5.2	Staffing Levels and Competencies	1
5.3	Training and Awareness	0
5.4	Budget and Resources	1
5.5	Certifications	1

### Observations

NiSource roles and responsibilities for the IT TPRM program are informally established, with requisite staffing levels and execution competency requirements not yet in place. While there is no current training or communications on IT TPRM policies and procedures for staff outside of IT, a budget has been established for the Fortress platform and to expand training and staffing of the IT TPRM program.

## 6.0 Communication and Information Sharing

### Description

Processes supporting the reporting at various levels of vendor program status categorize this domain.



### Recommendations

We recommend the standardization of communication and reporting protocols for individual inputs and outputs of the IT TPRM program. For example, these protocols should include provisions for the initiation of an IT vendor relationship by the business relationship owner, formal contract review by Legal, and reporting of key IT vendor risk to NiSource management. Some of these activities are currently being performed by Supply Chain but there is not clear linkage throughout the vendor management lifecycle and to the IT TPRM program.

Level	Description	Maturity
6.1	Vendor Risk Program Integration	1
6.2	Dashboards / Scorecards	1
6.3	Operational Management Reporting	1
6.4	Board and Executive Reporting	2
6.5	Communication Protocols	0

### Observations

IT vendor management has not been formally integrated with NiSource enterprise functions such as Legal, Procurement, etc. Additionally, metrics on IT vendor management are reported to the Board, however do not include details such as vendor value, regulatory compliance, etc. There is also no established and documented process for communicating and resolving exceptions for ongoing issues with IT vendors outside of NiSource's primary IT Service Providers.



## 7.0 Tools, Measurement, and Analysis

### Description

This category pertains to all activities that aid in the analysis and scoring of vendor risks. This includes the use of scoring tools and financial analysis.



### Recommendations

We recommend management affirm consistent use of a vendor questionnaire in the risk assessment process between IT GRC and other groups performing vendor assessments. While the IT GRC and NIPSCO NERC CIP Compliance groups utilize a Fortress-based questionnaire, NiSource Enterprise Architecture leverages a separate questionnaire with partial overlap of content with the Fortress questionnaire. See Vendor Questionnaire Review on page 16 for further detail.

Level	Description	Maturity
7.1	Workflow Management	2
7.2	Vendor Risk Scoring Tools	4
7.3	Vendor Financial Analysis	2
7.4	Vendor Business Risk	4
7.5	Tool Automation	5

### Observations

We noted a strong use of assessment and analysis tools, primarily via leverage of the Fortress platform. Because use of Fortress is relatively new, we were unable to observe a sufficient number of IT vendor assessments to opine on the operational effectiveness of the assessment escalation workflow.

## 8.0 Monitoring and Review

### Description

The performance of all other vendor management activities must be continuously monitored. This includes monitoring contracts, service level agreements, and potential changes to the environment.



### Recommendations

We recommend management establish a regular review cadence for monitoring the maturity and effectiveness of its IT TPRM program. Additionally, IT vendor assessment procedures should include provisions for the continuous monitoring of service level agreements (SLAs), financial viability, and security posture of IT vendors outside of NiSource's primary IT Service Providers. While Supply Chain currently monitors vendor relationships from a renewal perspective, changes in a vendor's risk profile during the term of their contract may go undetected.

Level	Description	Maturity
8.1	Contract Provision Tracking and Maintenance	3
8.2	Monitoring Service Level Agreements and Performance	2
8.3	Potential Changes Due to Internal and External Environment	2
8.4	Self-Assessment / Audit Readiness and Assurance	1
8.5	Controls Validation and / or Testing	1
8.6	Continuous Monitoring Program	0

### Observations

We noted that while IT vendor master agreements are housed in a central repository (Ariba) and appropriate agreement updates are being included during the agreement renewal process, NiSource does not currently monitor SLAs for a majority of its IT vendors and does not actively monitor vendors for changes in their compliance risk, financial viability, etc. Additionally, NiSource has not defined a process for self-assessment of its IT TPRM program maturity.

## Vendor Questionnaire Review

Through inquiry with various members of NiSource IT, we noted two unique vendor risk assessment questionnaires are being used by internal IT tower units. IT vendor risk processes originated by the IT GRC and NIPSCO NERC CIP Compliance groups both utilize the same Fortress-based questionnaire, while NiSource Enterprise Architecture leverages a separate questionnaire to perform IT vendor assessments. We obtained copies of both questionnaires as follows:

1. Fortress Vendor Control Assessment Questionnaire
2. Enterprise Architecture Assessment Questionnaire

Through independent review of each questionnaire, we noted approximately 31% (129 of 415) of questions in the Fortress Vendor Control Assessment Questionnaire overlap with one or more questions in the Enterprise Architecture Assessment Questionnaire.

Based on these findings, we recommend management consider utilizing data collected in the Fortress-based processes as input into the Enterprise Architecture vendor assessment process.

## Appendix A: Shared Assessments Vendor Risk Management Maturity Model

Maturity Level	VRMMM High Level Program Categories							
	Program Governance (1)	Policies, Standards, Procedures (2)	Contract Development, Adherence and Management (3)	Vendor Risk Assessment Process (4)	Skills and Expertise (5)	Communication and Information Sharing (6)	Tools, Measurement and Analysis (7)	Monitoring and Review (8)
<b>0 – Start-up or no TPRM activity</b>	No formalized Third Party governance program	No formalized Third Party related policies, standards, and procedures	No formalized Third Party contract processes	No formalized vendor risk identification and analysis process	No formalized requirements for Third Party related skills and expertise	No formalized Third Party related communication and information sharing processes	No formal tools, measurement and analysis processes present	No formalized program monitoring and review processes
<b>1 – Initial visioning and ad hoc activity</b>	Need for Third Party program has been established; governance not yet fully defined	Policies, standards and procedures are not yet fully defined	Third Party contract policies / procedures are not yet fully defined	Vendor risk identification and analysis is ad hoc and processes are not yet fully defined	Some Third Party skills and expertise may be recognized but no formal placement program exists	Internal and external communications are ad hoc; program needs have been identified, but are not yet fully defined	Third Party related measurement and analysis is ad hoc and metrics are not yet fully defined	Monitoring and Review activities are ad hoc and processes are not yet fully defined
<b>2 – Approved road map and ad hoc activity</b>	Program governance is defined and approved, but is not fully in place	Policies, standards and procedures are defined and approved	Third Party related contract provisions are defined and approved	Third Party related risk identification and analytic criteria are established and approved	Current staff's Third Party skills and expertise are being identified and slotted to positions	Internal and external communications are still ad hoc, but formal communications and information sharing programs are identified and approved	Tools, measurement and analytic needs are identified and approved, but are not yet fully implemented	Internal and external Third Party monitoring and review needs are identified and approved
<b>3 – Defined and Established</b>	Approved governance program is established, but is not fully operational	Approved policies, programs and procedures are established, but not all fully operational	All contract provisions have been approved, but not all are fully operational	Approved Third Party analytic and risk identification processes are in place, but not all are fully operational	Skill sets and expertise are being appropriately deployed; any skill gaps have been identified	Formal internal and external communications and information sharing programs are established, but are not fully operational	Third Party related tools and analytics are established, but are not fully operational; not all applicable metrics are measured	Monitoring and review programs are defined and established, but are not yet fully operational; enforcement is lacking
<b>4 – Fully Implemented and operational</b>	Program governance is completely established and operational across the organization	Policies, standards and procedures are consistently applied across the enterprise and are externally benchmarked	Contract provisions are consistently deployed across the enterprise and are externally benchmarked	Risk identification and analysis is fully operational across the enterprise and is externally benchmarked	Required skill sets and expertise are optimally deployed	Communications and information sharing processes are fully functional, external outreach is present for benchmarking and other purposes	Third Party related tools and analytics are optimally deployed	All program related monitoring and compliance measures are in place and enforced
<b>5 – Continuous improvement</b>	Program governance represents best practice, and is regularly tested, measured and enhanced as needed	Policies, standards and procedures represent best practice, and are regularly measured, tested and enhanced as needed	Contract process is best practice, and is regularly evaluated and enhanced as needed	Vendor risk identification and analytics are best practice, and are regularly evaluated and enhanced as needed	Skills and expertise are best in class and enhanced as needed, new processes are routinely evaluated	Communications and information sharing processes are continuously evaluated and routinely enhanced; there is organizational visibility in industry associations; the organization actively promotes external outreach	Tools, measurement and analytics are automated and represent best practice. They are regularly evaluated and enhanced as needed	Monitoring and review processes are best practice, and are regularly evaluated at a real-time or near-real time interval, and enhanced as needed

## Appendix B: Recommendation to VRMMM Sub-Category Mappings

<b>Key Recommendation</b>	<b>VRMMM Sub-Categories Addressed</b>
<b>1. <u>Program Approval and Review</u></b>	1.2 Defined Program Objectives and Goals 1.5 Standards of Conduct 5.1 Roles and Responsibilities 8.4 Self-Assessment / Audit Readiness and Assurance
<b>2. <u>Cross-Functional TPRM Process Integration</u></b>	2.2 Vendor Inventory Requirements (pertains to the organization's vendor inventor) 2.3 Vendor Due Diligence Standards 2.4 Vendor Classification Operational Procedures 2.5 Contract Management Governance 2.6 Vendor Management Oversight Procedures 2.7 Vendor Termination or Exit Procedures 3.2 Criteria / Guidelines / Processes for Standard Contract Provisions 3.4 Management Oversight
<b>3. <u>Information Sharing and Reporting Procedures</u></b>	2.2 Vendor Inventory Requirements (pertains to the organization's vendor inventor) 2.3 Vendor Due Diligence Standards 2.4 Vendor Classification Operational Procedures 2.5 Contract Management Governance 2.6 Vendor Management Oversight Procedures 2.7 Vendor Termination or Exit Procedures 3.2 Criteria / Guidelines / Processes for Standard Contract Provisions 3.4 Management Oversight
<b>4. <u>Information Sharing and Reporting Procedures</u></b>	6.1 Vendor Risk Program Integration 6.2 Dashboards / Scorecards 6.3 Operational Management Reporting 6.4 Board and Executive Reporting. 6.5 Communication Protocols
<b>5. <u>IT TPRM Training and Resources</u></b>	4.1 Outsourcing Risk Assessment Process 4.2 Vendor Assessment and Classification 4.3 Vendor Assessment Operational Processes 4.5 Ongoing Vendor Risk Assessments 4.6 Process Automation 8.2 Monitoring Service Level Agreements and Performance 8.3 Potential Changes Due to Internal and External Environment 8.5 Controls Validation and / or Testing 8.6 Continuous Monitoring Program

# NiSource Corporate Services Company

## Cybersecurity – Hardware Asset Management

### Internal Audit Report

#### **Distribution**

##### **Respondents**

Greg Skinner

##### **Beneficiaries**

Carla Donev    Kevin Johannsen    Mike Rozsa

##### **Other Key Personnel**

Katy Perez    Venkat Poddutur    Ishreth Sameem

##### **For Information**

Joe Hamrock  
Donald Brown  
Pablo Vegas  
Anne-Marie D'Angelo  
Violet Sistovaris  
Shawn Anderson  
Chuck Shafer

## **Internal Audit Report**

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### **Background**

The corporate Information Technology (IT) function within NiSource Corporate Services Company, a fully-owned subsidiary of NiSource Inc. (NiSource or the Company), is responsible for managing the lifecycle of technology assets, including asset identification, registration, steady-state operation, and decommissioning. Effective ongoing maintenance of the technology hardware asset repository is critical to managing cybersecurity risk. A broad array of hardware components comprise the inventory of technology assets that enable business services, operational activities and communications functions across the Company.

The NiSource IT team began standardizing technology operations using a service framework known as the Information Technology Infrastructure Library (ITIL) in late 2017. To facilitate alignment to ITIL, NiSource uses a market-leading cloud IT services platform, ServiceNow. The ServiceNow platform enables standardized hardware asset configuration management through its Configuration Management Database (CMDB). The NiSource IT organization relies on its primary third party IT service providers to manage technology hardware assets and associated information.

### **Audit Objective, Approach, and Coverage**

The objective of this risk-based audit was to provide an independent evaluation of the adequacy, effectiveness, and efficiency of processes and controls associated with maintaining complete and accurate hardware asset inventory records within ServiceNow. At the beginning of our audit, we completed a risk assessment and conducted detailed process assessments and transactional testing in high-risk areas. Because relevant contracts between NiSource and third party IT service providers were updated in November 2020, the review period for this assurance audit was December 2020 through February 2021.

During the audit, we specifically evaluated:

- Processes and critical performance indicators (CPIs) related to monitoring the completeness and accuracy of NiSource's end user computing and network device inventory
- Key processes, operations, and contractual documentation over hardware asset and configuration management
- IT hardware asset and configuration management lifecycle processes, including system integration aspects
- IT change management processes specific to IT hardware configuration/asset management

Data center support activities were being transitioned between services providers at the time of our audit. Therefore, we did not evaluate hardware asset management associated with NiSource data center operations. These activities will be evaluated during a future audit of data center operations. We also did not evaluate IT asset accounting processes as these processes will be evaluated during a future capital accounting audit.

### **Internal Audit Finding Ratings**

We assign ratings to audit findings based on the following scale (see the Internal Audit Finding Rating Scale in Appendix A):

"1" – Significant Improvement is Needed and Prompt Management Attention is Required

"2" – Improvement is Needed and Management Attention is Necessary

"3" – Some Improvement is Needed and Management Attention is Justified

"4" – Management Evaluation is Desirable

## **Internal Audit Conclusion and Summary of Observations**

We found that hardware asset inventory processes and controls related to the areas tested (as specified in the “Audit Objective, Approach, and Coverage” section of this report) were generally operating as intended. We did, however, identify one finding where management’s attention is necessary (Risk Rating 2) and one finding where management’s attention is justified (Risk Rating 3). In addition, we observed some less-significant items that were discussed with management during the course of the audit.

A summary of audit findings rated “1” through “3” follows (see details in the Internal Audit Findings Matrix in Appendix B):

- 1) **Network Device Inventory Accuracy and Completeness** (Rating 2)  
Accurate and complete hardware asset inventory records are imperative to managing cybersecurity risk. Per the contractual Service Level Agreement (SLA) between NiSource Inc. (NiSource or the Company) and Verizon Communications, Inc. (Verizon), technology asset additions, changes, or deletions should be transacted into the ServiceNow hardware asset register (CMDB) within two days. Verizon does not validate that network device additions, changes, or deletions are transacted into CMDB within two days. Therefore, NiSource does not have visibility to Verizon’s performance regarding this SLA component, which is relevant to monitoring the completeness and accuracy of network device asset inventory records.
- 2) **Data Governance Model Supporting Configuration Management Execution** (Rating 3)  
A formal CMDB data governance model has not been developed and operationalized, which could impair the effectiveness of managing the integrity of CMDB data and negatively impact hardware asset inventory monitoring activities.

## **Management’s Response**

IT recognizes the importance of having proper accounting of the deployed hardware assets and the detailed configuration items data that further identifies the attributes of the technology to both maintain and protect the systems that NiSource relies on to run the business. By adhering to ITIL processes and leveraging the ServiceNow platform, the team has an action plan to improve the accuracy and completeness of our Hardware Asset Management inventory. In parallel, the team will be re-establishing the governance model to enhance and improve the quality and completeness of the information attributes that accompany these assets. All action items will be completed by September 30, 2021.

The work to be done is an enhancement of the existing governance framework and data quality coupled with confirming the accountability and ownership of the information across the teams who manage and maintain these IT assets.

## **Internal Audit Follow Up**

Management has provided action plans for all findings with a rating of “1”, “2”, or “3”. We have reviewed management’s action plans and believe that the action plans will adequately address the findings identified in this audit. We will track the progress of resolution and will conduct follow-up testing for all rated “1” audit findings and a sample of rated “2” and rated “3” audit findings.

We would like to thank all personnel involved with this assessment for their cooperation and support throughout our review. If Internal Audit can be of further assistance, please contact us.

\*\*\*\*\* End of Internal Audit Report \*\*\*\*\*



**“1” Significant Improvement is Needed and Prompt Management Attention is Required**

- More than remote probability for damage to the Company’s reputation or brand and the impact to the enterprise could be substantial and rapidly realized
- More than remote probability for a non-compliance with laws/regulations and the impact to the enterprise could be substantial and rapidly realized
- Crucial foundational controls related to high-impact processes are inadequate or ineffective and the impact to the enterprise could be substantial and rapidly realized
- Repeat audit findings and the impact could be significant within the scope of the area being audited

**“2” Improvement is Needed and Management Attention is Necessary (target to reduce risk within 3 to 6 months)**

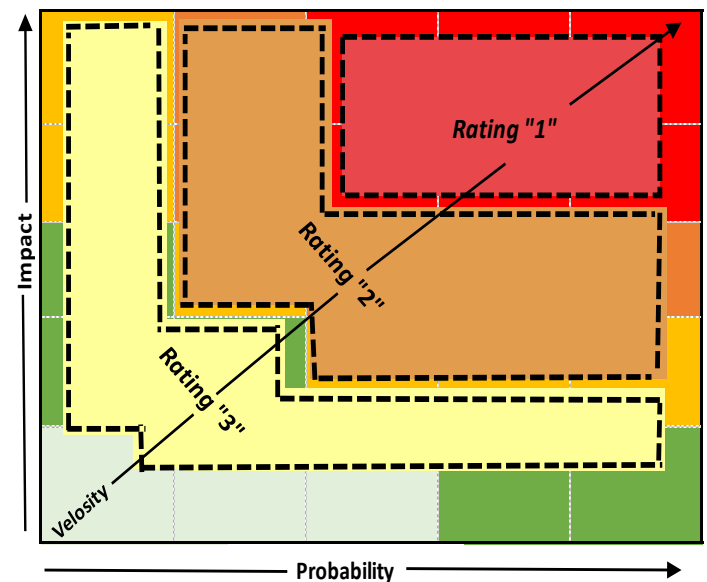
- More than remote probability for damage to the Company’s reputation or brand and the impact could be substantial within the scope of the audit
- More than remote probability for a non-compliance with laws/regulations and the impact could be substantial within the scope of the audit
- Foundational controls related are inadequate or ineffective and the impact could be substantial within the scope of the audit
- Controls are not adequate to prevent or detect fraud in a timely manner
- Transactional errors identified during audit testing are significant within the scope of the audit (based on value or number of erroneous transactions identified)
- Internal Policy is not adequate or is violated and the impact could be substantial within the scope of the audit

**“3” Some Improvement is Needed and Management Attention is Justified (target to reduce risk within 12 months)**

- Internal Policy is not adequate or is violated, but impact is limited and the overall system of controls is not significantly compromised
- Controls are not adequate to prevent erroneous transactions and errors could be more than immaterial within the scope of the audit
- Notable lost opportunity or inefficiency within the scope of the audit

**“4” – Management Evaluation is Desirable**

- Isolated exception with limited impact
- Lost opportunity or inefficiency, but impact is limited



**1) Network Device Inventory Accuracy and Completeness**

**Risk Rating: 2**

**Observation:**

Accurate and complete hardware asset inventory records are imperative to managing cybersecurity risk. Per the contractual Service Level Agreement (SLA) between NiSource Inc. (NiSource or the Company) and Verizon Communications, Inc. (Verizon), technology asset additions, changes, or deletions should be transacted into the ServiceNow hardware asset register (CMDB) within two days. Verizon does not validate that network device additions, changes, or deletions are transacted into CMDB within two days. Therefore, NiSource does not have visibility to Verizon's performance regarding this SLA component, which is relevant to monitoring the completeness and accuracy of network device asset inventory records.

Also, the contract between NiSource and Verizon requires that Verizon verify only a minimum of five percent of the total network device asset records on a monthly basis, which may not be sufficient in consideration of the cybersecurity risk that certain network asset types introduce to the network.

**Criteria:**

NiSource IT management: 1) establishes SLA agreements with vendors that require the vendors to execute formal processes to validate the accuracy and completeness of hardware (end-user computing and network devices) asset inventory records and 2) monitors that vendor processes are consistently managed per established SLA terms.

**Risk:**

Network component inventory is not updated in a timely manner, thereby leading to potential inaccurate device status reporting and/or device configuration errors that intensify cybersecurity risk to the organization.

**Management Action Plan:**

IT is in the process of transitioning its Network Managed Services from Verizon to Wipro effective July 14, 2021. SLAs agreed to by Wipro for network assets are consistent with the newly negotiated SLAs for data center and end-user devices, including removal of the 2 day processing period. This requires the Service Provider to add/remove the device within ServiceNow the day the device is provisioned or de-provisioned to keep the network asset inventory current.

IT will work with Wipro to expand the recorded hardware asset sample size to a more relevant and meaningful number of devices for network assets and CMDB records as part of monthly Infrastructure Critical Performance Indicators CPI-9 (Timeliness and Accuracy of CMDB Records) and CPI-10 (Timeliness and Accuracy of Asset Management Database Records).

**Responsible:**

Greg Skinner, VP-IT Infrastructure

**Resolution Date:**

9/30/21

**2) Data Governance Model Supporting Configuration Management Execution**

**Risk Rating: 3**

**Observation:**

Data in the Configuration Management Database (CMDB) is used to support IT hardware configuration management processes. Although the Company's ServiceNow Knowledge base indicates a CMDB data governance model and supporting change management alignment is required and should formally specify sanctioned configuration item types and classes (including configuration item attributes and the authoritative attribute sources being used for operating the CMDB), a formal CMDB data governance model has not been developed and operationalized. Also, current CMDB operational procedures do not formally define the configuration item attributes associated with sanctioned configuration item types nor the authoritative attribute sources being used for IT hardware asset management process execution.

**Criteria:**

A formal CMDB data governance model is defined and is operational. The CMDB data governance model should formally specify sanctioned configuration item types and classes, including definitive configuration item attributes and the authoritative attribute sources being used for operating the CMDB.

**Risk:**

Failure to adequately govern CMDB data could lead to CMDB data integrity issues (e.g., duplicate or missing entries) and negatively impact IT hardware asset monitoring activities.

**Management Action Plan:**

By leveraging the governance recommendations from the KPMG CMDB project NiSource completed in 2020, IT will engage CMDB configuration item owners to update and operationalize the governance model.

As part of this effort, the team will develop a full remediation plan to address the gaps in current configuration item attributes, classes and procedures. Subsequently the team will execute a remediation phase to clean up the configuration items and address the gaps identified.

The CMDB data governance model will include an ongoing and more frequent formal review of configuration item data. The opportunity to synergize this process with the broader NiSource Data Governance model will be explored as that model is developed.

**Responsible:**

Greg Skinner, VP-IT Infrastructure

**Resolution Date:**

9/30/21

\*\*\*\*\* End of Report\*\*\*\*\*

# NiSource Gas Distribution Companies

## Critical Valve Inspection & Remediation

### Internal Audit Report

#### **Distribution**

##### **Respondents**

Curtis Anstead

##### **Beneficiaries**

Brentley Archer	Kimra Cole	Daniel Douglas
Mark Kempic	William Mojica	David Monte
	Vincent Parisi	
	James Zucal	

##### **Other Key Personnel**

Donald Ayers	Mahesh Nagarkatti	David Roy
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##### **For Information**

Shawn Anderson  
Donald Brown  
Anne-Marie D'Angelo  
Joseph Hamrock  
Charles Shafer  
Violet Sistovaris  
Pablo Vegas

## **Internal Audit Report**

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### **Background**

NiSource, Inc. (NiSource or the Company) has six affiliated gas distribution companies that own and operate over 50,000 miles of transmission and distribution mainline pipelines distributed across six states. Over 31,000 valves within the Company's mainline pipelines have been designated as critical and are essential to ensuring the pressure in downstream pipeline systems can be controlled, or in case of an emergency, completely shut.

Various departments are responsible for ensuring critical valves are properly designed, installed, inspected, and maintained per Pipeline and Hazardous Materials Safety Administration (PHMSA) and company requirements. Field Engineering completes pipeline design, designates critical valves, assigns alternates for inoperable critical valves, and identifies when a critical valve will be retired and/or replaced as part of planned changes to the pipeline systems. Field Operations and System Operations perform inspections of critical valves. Field Operations, System Operations and Construction teams complete maintenance or replacement activities. Each of the various departments are also responsible for creating or updating records that capture key information about critical valves which is essential to ensuring valves are locatable and serviceable going forward.

### **Audit Objective, Approach, and Coverage**

The objective of this risk-based internal audit was to provide an independent evaluation of the adequacy, effectiveness, and efficiency of controls associated with critical valve inspection and remediation processes. At the beginning of our audit, we completed a risk assessment, and we conducted detailed process assessments, data analytics, and sample-based transactional testing in higher-risk areas. The review period for this audit was June 2020 through January 2021.

During the audit, we specifically evaluated:

- Critical value records management
- Critical valve inspection and remediation processes
- Applicable operator qualification processes

We did not evaluate pipeline design processes specific to critical valves as the Engineering Department is currently undergoing an initiative to standardize pipeline design processes associated with critical valve isolation zones.

### **Internal Audit Finding Ratings**

We assign ratings to audit findings based on the following scale (see the Internal Audit Finding Rating Scale in Appendix A):

"1" – Significant Improvement is Needed and Prompt Management Attention is Required

"2" – Improvement is Needed and Management Attention is Necessary

"3" – Some Improvement is Needed and Management Attention is Justified

"4" – Management Evaluation is Desirable

### **Internal Audit Conclusion and Summary of Observations**

A critical valve process improvement team was established during 2020. This cross-affiliate team is working to identify opportunities to enhance safety and save costs, with a particular focus on critical valves that are repeatedly identified as inoperable.

Critical valve data is manually entered or recorded by various people distributed across multiple functions and is maintained in multiple systems that have evolved over time leading to significant data inconsistencies. Also, processes for the Columbia Distribution Companies (CDC) and Northern Indiana Public Service Company (NIPSCO) are inconsistent. We recommend that the critical valve initiative team emphasize critical valve data improvement, and particularly consider oversight and monitoring controls that will support emergency response activities and facilitate policy adherence.

Overall, we noted that critical valve processes can be improved. We identified one finding associated with critical valve processes that may impact emergency response requiring management's prompt attention (Rating 1). We also identified four findings where management's attention is necessary (Rating 2). In addition, we observed some less-significant items that were discussed with management during the course of the audit.

A summary of audit findings rated "1" through "3" follows (see the Internal Audit Findings Matrix in Appendix B):

- 1) **Critical Valve – Emergency Response** (Rating 1)  
Critical valve remediation processes across CDC and NIPSCO Gas are inconsistent and are not sufficient to ensure that information used to make decisions during emergency response is accurate, specifically that valves designated as critical are operable. In addition, critical valve data elements essential for emergency response and compliance have not been formally defined, and data existence and accuracy has not been verified. We analyzed critical valve data and identified missing or inaccurate data elements.
- 2) **Critical Valve Records Management** (Rating 2)  
Critical valve records are maintained in several information systems and paper files. Critical valve records have not been reconciled. As a result, a complete and accurate population of critical valves with associated inspection records is not available.
- 3) **Work Management System Job Order System Programming – CDC ONLY** (Rating 2)  
The work management system used by the CDCs does not prevent critical valve remediation job orders from being manually voided and monitoring controls are not sufficient to identify job orders that have been incorrectly voided. As a result, inoperable critical valves may not be timely remediated.
- 4) **Non-Compliance with Inspection Requirements** (Rating 2)  
Processes to track newly-installed valves that have been placed in service but are not yet recorded in the work management system are not formalized, resulting in some valves not being inspected within the required timeframe.
- 5) **Operator Qualification Non-Compliance – CDC ONLY** (Rating 2)  
Procedures and controls associated with maintaining and monitoring required operator qualifications can be improved to ensure that work is performed by a technician who is appropriately qualified.

### **Management's Response**

Management agrees with the findings noted as a result of this audit, and we have provided actions plans to address the risk identified. Detailed action plans are included in Appendix B. Management is undertaking immediate actions to address the highest risk finding related to ensuring critical valve remediation processes and records support emergency response. The remaining key mitigation steps will be completed by the end of 2021.

**Internal Audit Follow Up**

Management has provided action plans for all findings with a rating of “1”, “2”, or “3”. We have reviewed management’s action plans and believe that the action plans will adequately address the findings identified in this audit. We will track the progress of resolution and will conduct follow-up testing for all rated “1” audit findings and a sample of rated “2” and rated “3” audit findings.

We would like to thank all personnel involved with this assessment for their cooperation and support throughout our review. If Internal Audit can be of further assistance, please contact us.

\*\*\*\*\* End of Internal Audit Report \*\*\*\*\*

**“1” Significant Improvement is Needed and Prompt Management Attention is Required**

- More than remote probability for damage to the Company’s reputation or brand and the impact to the enterprise could be substantial and rapidly realized
- More than remote probability for a non-compliance with laws/regulations and the impact to the enterprise could be substantial and rapidly realized
- Crucial foundational controls related to high-impact processes are inadequate or ineffective and the impact to the enterprise could be substantial and rapidly realized
- Repeat audit findings and the impact could be significant within the scope of the area being audited

**“2” Improvement is Needed and Management Attention is Necessary (target to reduce risk within 3 to 6 months)**

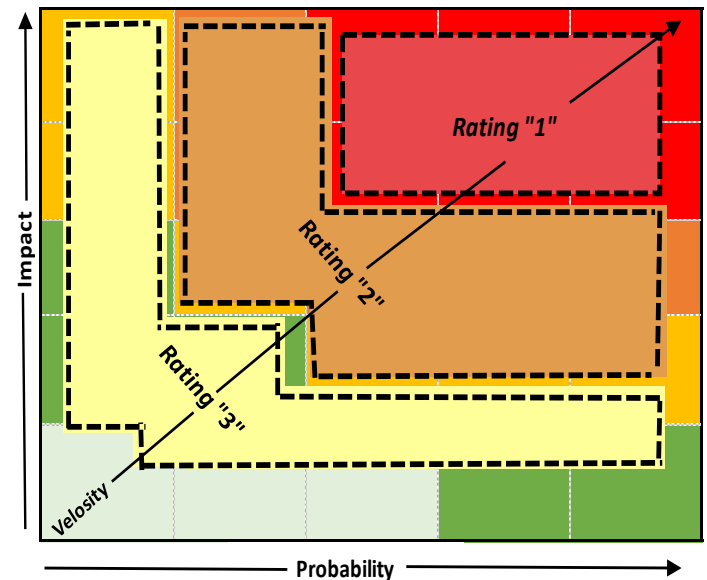
- More than remote probability for damage to the Company’s reputation or brand and the impact could be substantial within the scope of the audit
- More than remote probability for a non-compliance with laws/regulations and the impact could be substantial within the scope of the audit
- Foundational controls related are inadequate or ineffective and the impact could be substantial within the scope of the audit
- Controls are not adequate to prevent or detect fraud in a timely manner
- Transactional errors identified during audit testing are significant within the scope of the audit (based on value or number of erroneous transactions identified)
- Internal Policy is not adequate or is violated and the impact could be substantial within the scope of the audit

**“3” Some Improvement is Needed and Management Attention is Justified (target to reduce risk within 12 months)**

- Internal Policy is not adequate or is violated, but impact is limited and the overall system of controls is not significantly compromised
- Controls are not adequate to prevent erroneous transactions and errors could be more than immaterial within the scope of the audit
- Notable lost opportunity or inefficiency within the scope of the audit

**“4” – Management Evaluation is Desirable**

- Isolated exception with limited impact
- Lost opportunity or inefficiency, but impact is limited





<p><b>1) <u>Critical Valve - Emergency Response</u></b></p>	<p><b>Rating: 1</b></p>
<p><b><u>Observation:</u></b>          Critical valve remediation processes across Columbia Distribution Companies (CDC) and Northern Indiana Public Service Company (NIPSCO) Gas are inconsistent and are not sufficient to ensure that information used to make decisions during emergency response is accurate, specifically that valves designated as critical are operable. In addition, critical valve data elements essential for emergency response and compliance have not been formally defined and data existence and accuracy has not been verified. We analyzed critical valve data and identified missing or inaccurate data elements.</p> <p>Due to the design of the CDC remediation procedures, valves designated as critical and found to be inoperable are not promptly remediated or declassified with an alternate critical valve identified. For 2020, the average number of days to remediate an inoperable critical valve totaled 36 days across the CDCs. At the time of our audit, the number of un-remediated inoperable critical valves totaled 185 across the CDCs.</p> <p>While NIPSCO Gas procedures require designation of an alternate valve within three working days of a critical valve being identified as inoperable, the procedures do not require inoperable critical valves to be declassified and remediation may not be prompt.</p> <p><b><u>Criteria:</u></b>          Controls are sufficient to ensure that critical valves are operable and that emergency response decisions are based on accurate and complete critical valve information; specifically 1) critical valve data elements essential for emergency response are formally defined and assessed for completeness and accuracy; 2) updates to critical valve data elements, including changes necessary to correct discrepancies between data elements and actual field conditions, are promptly completed; and 3) personnel responsible for emergency response have access to essential critical valve data elements to make informed decisions.</p>	<p><b><u>Management Action Plan:</u></b>          In response to the findings and observations of Internal Audit, NiSource Gas Distribution Operations will:</p> <ul style="list-style-type: none"> <li>• Immediately work to develop and implement a process to identify alternative critical valve assignments and associated records updates within three days of any critical valve being determined to be inoperable</li> <li>• Identify critical valve data elements essential for emergency response and compliance and assess existing data elements for gaps</li> <li>• Create a process to ensure essential data elements for emergency response and compliance are accurately and completely captured going forward</li> <li>• Develop quality assurance controls to ensure essential critical valve data is complete and accurate</li> <li>• Develop a process to update critical valve designation (e.g. operable or inoperable) in the Geographic Information System (GIS) when an inoperable valve is taken out of service for repair or replacement or when returned to operable status</li> </ul> <p><b><u>Responsible:</u></b>          Curtis Anstead, Vice President Gas Operations - Columbia Gas of Pennsylvania and Maryland</p> <p><b><u>Resolution Date:</u></b>          Expectations for the implementation of the actions above are as follows:</p> <ul style="list-style-type: none"> <li>• The development and implementation of a process which will identify alternative critical valve assignments and associated records updates within three days of any critical valve being determined to</li> </ul>

<p><b><u>Risk:</u></b>        Inoperable critical valves increase the probability of negative outcomes resulting from an emergency event.</p>	<p>be inoperable is expected to require 30 to 60 days for full implementation</p> <ul style="list-style-type: none"> <li>The remaining action items are expected to be complete by the end of 2021</li> </ul>
<p><b>2) <u>Critical Valves Records Management</u></b> <span style="float: right;"><b><u>Rating: 2</u></b></span></p>	
<p><b><u>Observation:</u></b>        Critical valve records are maintained in several information systems and paper files. Critical valve records have not been reconciled. As a result, a complete and accurate population of critical valves with associated inspection records is not available.</p> <p>We analyzed critical valve records and noted that records between GIS and the work management systems is not clearly correlated and that there are significant discrepancies in the population of the mapped valve records versus the valve inspection and maintenance records.</p> <p><b><u>Criteria:</u></b>        Controls are sufficient to ensure that critical valve records are complete and accurate; specifically 1) sources of critical valve data are identified and records are reconciled and validated across the multiple sources; 2) data change management processes are formalized and sufficient to ensure data elements in different sources are appropriately correlated and consistent; and 3) updates to records are prompt and accurate.</p> <p><b><u>Risk:</u></b>        Incomplete or inaccurate critical valve records may delay identifying and locating critical valves or negatively impact the execution and evidencing of required compliance activities.</p>	<p><b><u>Management Action Plan:</u></b>        In response to the findings and observations of Internal Audit, NiSource Gas Distribution Operations will:</p> <ul style="list-style-type: none"> <li>Complete an initial reconciliation of valves utilizing the valve number recorded in GIS and the applicable work management system</li> <li>Develop a quality assurance/quality control process with the Quality Management System team to reconcile and validate data fields within critical valve manual forms, the applicable work management system and GIS, and establish a plan to identify and capture any missing information</li> <li>Develop and implement controls to ensure critical valve records are accurate and complete going forward</li> </ul> <p><b><u>Responsible:</u></b>        Curtis Anstead, Vice President Gas Operations - Columbia Gas of Pennsylvania and Maryland</p> <p><b><u>Resolution Date:</u></b>        The action items above are expected to be completed by the end of 2021.</p>
<p><b>3) <u>Work Management System Job Order System Programming – Columbia Gas Distribution Companies</u></b> <span style="float: right;"><b><u>Rating: 2</u></b></span></p>	
<p><b><u>Observation:</u></b>        Critical valve remediation job orders are systematically created as valves are determined to be inoperable during a critical valve inspection. The work management system used by the CDCs does</p>	<p><b><u>Management Action Plan:</u></b>        In response to the findings and observations of Internal Audit, NiSource Gas Distribution Operations will:</p>

<p>not prevent critical valve remediation job orders from being manually voided. Also, the system does not prevent a job order from being voided without a reason for the void being captured and monitoring controls are not sufficient to identify critical valve remediation job orders that have been incorrectly voided.</p> <p>We analyzed manually voided critical valve remediation job orders and identified three job orders (~21% of the population) that were incorrectly voided, which resulted in inoperable critical valves not being timely remediated or identifying the appropriate alternate.</p> <p><b>Criteria:</b>        Management validates that system programming is functioning as intended and monitoring processes have been established to detect when users do not follow established processes when completing manual activities within the system.</p> <p><b>Risk:</b>        System controls established within the work management system can be manually overridden.</p>	<ul style="list-style-type: none"> <li>• Develop a COGNOS report to ensure all critical valve facilities have a Repetitive Task established</li> <li>• Develop a process to ensure valid Repetitive Tasks and Further Action Required job orders are not voided</li> <li>• Implement WMS system programming to require the following fields to be completed before a job order could be voided: name of the person voiding a job order, the date and reason for voiding</li> </ul> <p><b>Responsible:</b>        Curtis Anstead, Vice President Gas Operations - Columbia Gas of Pennsylvania and Maryland</p> <p><b>Resolution Date:</b>        All action items above are expected to be completed by the end of 2021.</p>
<p><b>4) <u>Non-Compliance with Inspection Requirements</u></b> <span style="float: right;"><b>Rating: 2</b></span></p>	
<p><b>Observation:</b>        Failure to inspect critical valves within the 15 month period as required per Pipeline and Hazardous Material Safety Administration's (PHMSA) guidelines could result in inoperable conditions of critical valves not being identified, which increases the probability of negative outcomes resulting from an emergency event.</p> <p>Processes, including definition of key roles and responsibilities, to track newly installed valves that have been placed in service but are not yet recorded in the work management system are not formalized. We reviewed the inspection records for all critical valves recorded in the applicable work management system and identified eight critical valves were not inspected per requirements due to the job order closeout process being delayed for at least 15 months after the critical valves were placed in service.</p>	<p><b>Management Action Plan:</b>        In response to the findings and observations of Internal Audit, NiSource Gas Distribution Operations will formalize a valve initiation process by:</p> <ul style="list-style-type: none"> <li>• Implementing additional system programming in the applicable work management system to allow the collection of additional valve metadata which will support reporting to identify valves placed in service</li> <li>• Developing a process to identify when critical valves are installed on non-design capital job orders (valves on less than 3' lines in business districts)</li> <li>• Developing reporting/monitoring processes to ensure compliance</li> </ul>

<p><b><u>Criteria:</u></b>  Controls to ensure compliance with PHMSA requirements are sufficient to ensure timely inspection and identification of inoperable valves; specifically 1) the inspection cycle is tracked from the date of installation or a change to a critical designation; 2) the date and results of inspection are documented and maintained to support compliance.</p> <p><b><u>Risk:</u></b>  Newly installed critical valves are not properly inspected resulting in the failure to identify that a valve is inoperable, which increases the probability of negative outcomes resulting from an emergency event. Also, potential noncompliance with regulatory requirements.</p>	<p><b><u>Responsible:</u></b>  Curtis Anstead, Vice President Gas Operations - Columbia Gas of Pennsylvania and Maryland</p> <p><b><u>Resolution Date:</u></b>  All action items above are expected to be completed by the end of 2021, with implementation of newly developed processes occurring after year end.</p>
<p><b>5) <u>Operator Qualification Non-Compliance – Columbia Gas Distribution Companies</u></b> <span style="float: right;"><b><u>Rating: 2</u></b></span></p>	
<p><b><u>Observation:</u></b>  Controls to ensure that work is performed by a technician who is properly qualified are distributed and primarily rely on each individual technician to stop work when they are not qualified. While certain operator qualification verification controls are available in some areas and related to specific activities, these controls can be bypassed and are not available in all areas and for all activities. In addition, monitoring controls are not sufficient to timely identify instances where work was performed by a technician that was not properly qualified.</p> <p>We evaluated the operator qualifications of personnel performing the annual critical valve inspection in 2020 as well as any subsequent remediation work and identified 159 instances (associated with nine employees performing work in Ohio, Virginia, and Kentucky) where this work was performed by a technician that was not properly qualified.</p> <p><b><u>Criteria:</u></b>  Controls are sufficient to ensure that work is only performed by a technician that is properly qualified; specifically: 1) work tasks performed are clearly correlated with the necessary operator qualifications; 2) technicians formally validate proper qualification</p>	<p><b><u>Management Action Plan:</u></b>  In response to the findings and observations of Internal Audit, NiSource Gas Distribution Operations will:</p> <ul style="list-style-type: none"> <li>• Assign a qualified employee to re-perform the inspections or job orders completed by non-qualified employees in 2020</li> <li>• Utilize the Quality Management System Gas Operations team to conduct in-field assessments during 2021 to ensure field personnel are adhering to the daily acknowledgement process, Quick Response (QR) OQ card process and operator qualification requirements</li> </ul> <p><b><u>Responsible:</u></b>  Curtis Anstead, Vice President Gas Operations - Columbia Gas of Pennsylvania and Maryland</p> <p><b><u>Resolution Date:</u></b>  All action items above are expected to be completed by the end of 2021.</p>

prior to performing tasks; 3) Operations supervisors monitor that operator qualifications are kept current and timely address delinquencies; and 4) a formal process is structured to monitor for tasks completed by technicians that were not properly qualified to perform the task.

**Risk:**

Inspections and remediation work performed by unqualified personnel can increase the probability of operational errors and safety incidents and re-performance of work is inefficient and costly.

\*\*\*\*\* End of Report\*\*\*\*\*

# NiSource Inc.

## Gas Meter Shop General Controls

### Internal Audit Report

#### **Distribution**

##### **Respondents**

Eric Belle                      Karima Hasan Bey                      Richard Burke

##### **Beneficiaries**

Brentley Archer                      Kimra Cole                      Daniel Douglas  
Michael Hooper                      Mark Kempic                      William Mojica  
   Vincent Parisi

##### **Other Key Personnel**

Curtis Anstead                      Carla Donev                      Paul Hunter  
Kevin Johannsen                      Mahesh Nagarkatti                      David Roy  
   Steven Sylvester

##### **For Information**

Shawn Anderson  
Donald Brown  
Anne-Marie D'Angelo  
Joseph Hamrock  
Charles Shafer  
Violet Sistovaris  
Pablo Vegas

## **Internal Audit Report**

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### **Background**

NiSource Inc. (NiSource or the Company) has six affiliated gas distribution companies that operate and maintain over three million metered locations distributed across six states. The NiSource Gas Distribution Meter Shop is responsible for procuring, storing, quality control testing and refurbishing various sizes and kinds of meters (e.g. diaphragm, rotary, turbine) on behalf of the six gas distribution companies. During 2020, approximately 70,000 additional meters were placed into service, utilizing both new meters purchased and meters refurbished by the Meter Shop Department. The Meter Shop team is also responsible for sample testing in-service meters to proactively identify issues with meter populations and align with certain state regulatory requirements.

The Meter Shop team operates two locations: one in Columbus, Ohio, which serves all five of the Columbia Distribution Companies, and one in Gary, Indiana, which serves Northern Indiana Public Service Company (NIPSCO) Gas. In April 2020, the Meter Shop obtained International Standards Order 9001 certification, which is awarded based on the Company's ability to provide products and services that meet customer and regulatory requirements and demonstrate continuous improvement. The Meter Shop is subject to periodic surveillance audits and a full re-certification review every three years.

### **Audit Objective, Approach, and Coverage**

This internal audit was conducted to provide an independent evaluation of the adequacy, effectiveness and efficiency of the controls associated with Meter Shop operations. At the beginning of our audit, we completed a risk assessment, and we conducted detailed process assessments, data analytics and sample-based transactional testing in higher-risk areas. The review period for this audit was January 1, 2020 – June 30, 2021.

During the audit, we specifically evaluated:

- Adherence to Meter Shop policies and procedures, with a particular focus on meter procurement, quality control testing, and sampling
- Alignment of sampling program execution with state-specific regulatory requirements
- Execution of Meter Shop safety standards, with a particular focus on those impacting employee health and safety
- Alignment with International Standards Order (ISO) 9001 requirements
- Associated inventory tracking and accounting processes

We did not evaluate the testing processes for rotary and turbine meters as they are executed by the System Operations Departments of the individual gas distribution companies and not by the Meter Shop. These processes will be subject to testing within the general process controls audits specific to each gas distribution company.

### **Internal Audit Finding Ratings**

We assign ratings to audit findings based on the following scale (see the Internal Audit Finding Rating Scale in Appendix A):

“1” – Significant Improvement is Needed and Prompt Management Attention is Required

“2” – Improvement is Needed and Management Attention is Necessary

“3” – Some Improvement is Needed and Management Attention is Justified

“4” – Management Evaluation is Desirable

### **Internal Audit Conclusion and Summary of Observations**

During the course of our review, we found that processes and procedures are in place to ensure safe and organized working conditions for the Meter Shop employees. We further noted that the recent enhancements to policies and procedures outlining key Meter Shop processes enriches the safety culture, promotes consistency and facilitates alignment with ISO 9001 requirements. Finally, execution of procurement and quality control activities is sufficient to ensure an adequate supply of meters for the gas distribution companies and meter inventory appears to be properly recorded and tracked within the applicable systems of record.

We did, however, identify three findings related to sampling programs and Company Gas Standards where management's attention is justified (Rating 3). In addition, we observed some less-significant items that were discussed with management during the course of the audit.

A summary of audit findings rated "1" through "3" follows (see the Internal Audit Findings Matrix in Appendix B):

- 1) **Sampling Program Requirements – Columbia Gas of Pennsylvania** (Rating 3)  
Columbia Gas of Pennsylvania has not established adequate monitoring processes to ensure compliance with state mandated meter sampling requirements, specifically ensuring sample sizes are adequate and required follow up actions for identified failures in meter families are performed.
- 2) **Sampling Program Requirements – Columbia Gas of Maryland** (Rating 3)  
The total meter population submitted to the Maryland Public Service Commission (PSC) in the meter sampling program filings since the mid-2000s has included the meter population from Columbia Gas of Virginia in addition to the Columbia Gas of Maryland population. While Columbia Gas of Maryland Regulatory personnel believe this to be the preferred and approved practice, the Company did not maintain formal guidance from the Maryland PSC. As a result, we were unable to validate that the Columbia Gas of Maryland meter sampling methodology is in compliance with Maryland PSC requirements.
- 3) **Periodic Review of Gas Standards** (Rating 3)  
NiSource Gas Standards are not formally reviewed on a periodic basis. As a result, existing NiSource Gas Standards covering various processes related to meters (e.g. installation, operation, maintenance, records and accounting) have not been recently reviewed or updated and reference outdated or non-applicable operational processes, creating the potential for confusion and inconsistency in execution of procedures.

### **Management's Response**

Management agrees with the findings noted as a result of this audit, and we have provided actions plans to address the risk identified. Detailed action plans are included in Appendix B. The key mitigation steps will be completed by July of 2022.

### **Internal Audit Follow Up**

Management has provided action plans for all findings with a rating of "1", "2", or "3". We have reviewed management's action plans and believe that the action plans will adequately address the findings identified in this audit. We will track the progress of resolution and will conduct follow-up testing for all rated "1" audit findings and a sample of rated "2" and rated "3" audit findings.

We would like to thank all personnel involved with this assessment for their cooperation and support throughout our review. If Internal Audit can be of further assistance, please contact us.

\*\*\*\*\* End of Internal Audit Report \*\*\*\*\*



**“1” Significant Improvement is Needed and Prompt Management Attention is Required**

- More than remote probability for damage to the Company’s reputation or brand and the impact to the enterprise could be substantial and rapidly realized
- More than remote probability for a non-compliance with laws/regulations and the impact to the enterprise could be substantial and rapidly realized
- Crucial foundational controls related to high-impact processes are inadequate or ineffective and the impact to the enterprise could be substantial and rapidly realized
- Repeat audit findings and the impact could be significant within the scope of the area being audited

**“2” Improvement is Needed and Management Attention is Necessary (target to reduce risk within 3 to 6 months)**

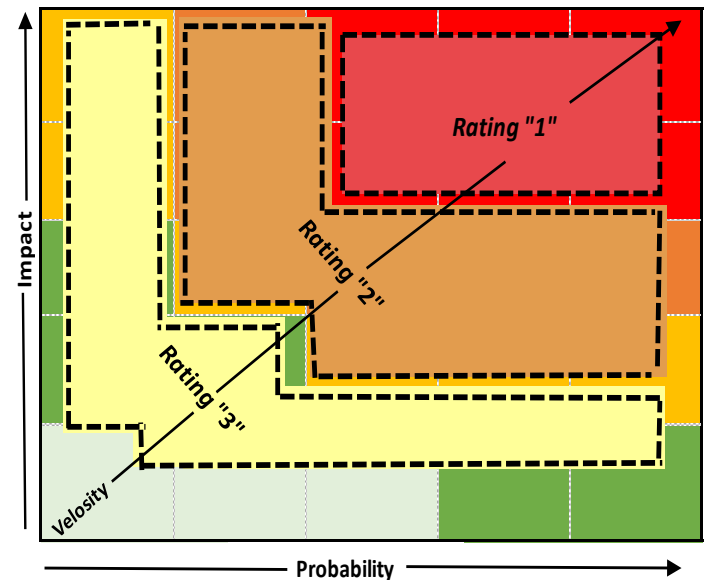
- More than remote probability for damage to the Company’s reputation or brand and the impact could be substantial within the scope of the audit
- More than remote probability for a non-compliance with laws/regulations and the impact could be substantial within the scope of the audit
- Foundational controls related are inadequate or ineffective and the impact could be substantial within the scope of the audit
- Controls are not adequate to prevent or detect fraud in a timely manner
- Transactional errors identified during audit testing are significant within the scope of the audit (based on value or number of erroneous transactions identified)
- Internal Policy is not adequate or is violated and the impact could be substantial within the scope of the audit

**“3” Some Improvement is Needed and Management Attention is Justified (target to reduce risk within 12 months)**

- Internal Policy is not adequate or is violated, but impact is limited and the overall system of controls is not significantly compromised
- Controls are not adequate to prevent erroneous transactions and errors could be more than immaterial within the scope of the audit
- Notable lost opportunity or inefficiency within the scope of the audit

**“4” – Management Evaluation is Desirable**

- Isolated exception with limited impact
- Lost opportunity or inefficiency, but impact is limited



**1) Sampling Program Requirements – Columbia Gas of Pennsylvania**

**Rating: 3**

**Observation:**

Monitoring processes to ensure Columbia Gas of Pennsylvania complies with state mandated meter sampling requirements are not sufficient. We specifically noted:

- A subgroup (based on manufacturer) of Class A meters had an error rate in 2020 above the acceptable threshold established in Pennsylvania state code and a corrective action plan has not been established to ensure the meter subgroup will be pulled from the field within the timeframe required
- The number of meters sampled during 2020 for Class B and C meters was insufficient and did not align with the prescribed sampling methodology; while results of the sampling program were provided to the Pennsylvania Public Utility Commission, a formal waiver was not filed

**Criteria:**

Controls are sufficient to ensure that sampling program requirements are fulfilled; specifically 1) sample sizes are calculated in accordance with prescribed sampling methodologies; 2) sample testing is properly conducted and recorded; and 3) results of the sample testing are reviewed and corrective actions are taken when necessary.

**Risk:**

Improperly executed meter sampling programs may result in noncompliance with regulatory requirements and the inability to proactively address defective or faulty meters, which could impact the Company's ability to accurately bill customers.

**Management Action Plan:**

Meter Operations in collaboration with the Pennsylvania Compliance and Operations has established a formal process to address the reporting, communication and execution of the meter sampling program. The five step process is outlined as follows:

- The Meter Shop Operations Manager will provide a monthly report to the Pennsylvania Compliance Manager, Planners and the Vice President of Pennsylvania Operations outlining the meter sampling detail that shall be executed by field operations
- The Vice President of Pennsylvania Operations will provide direction to field leaders and planning leaders to ensure the work is assigned and executed in a timely fashion
- The Vice President of Pennsylvania Operations will ensure the meters are returned to the Columbus Meter shop in a timely manner to meet sampling requirements
- The Pennsylvania Compliance Manager is responsible for the oversight of the meter sampling program in which monthly check points and documentation will be kept to ensure compliance
- Any and all reporting required of the Commission shall be reviewed by the Pennsylvania Compliance Manager and the Vice President of Pennsylvania Operations prior to submission to ensure alignment of the process and all parties are informed

The aforementioned process steps will mitigate risk to execute the meter sampling program. The Vice President of Pennsylvania Operations has approved this process.

	<p><b><u>Responsible:</u></b>          Richard Burke, Columbia Gas of Pennsylvania and Columbia Gas of Maryland Operations Compliance Manager          Karima Hasan Bey, Fleet Warehouse &amp; Meter Shop Director</p> <p><b><u>Resolution Date:</u></b>          The process will be implemented in October of 2021.</p>
<p><b>2) <u>Sampling Program Requirements - Columbia Gas of Maryland</u></b> <span style="float: right;"><b><u>Rating: 3</u></b></span></p>	
<p><b><u>Observation:</u></b>          The total meter population submitted to the Maryland Public Service Commission (PSC) in the meter sampling program filings since the mid-2000s has included the meter population from Columbia Gas of Virginia in addition to the Columbia Gas of Maryland population. While Columbia Gas of Maryland Regulatory personnel believe this to be the preferred and approved practice, the Company did not maintain formal guidance from the Maryland PSC. As a result, we were unable to validate that the Columbia Gas of Maryland meter sampling methodology is in compliance with Maryland PSC requirements.</p> <p><b><u>Criteria:</u></b>          Compliance requirements are clearly defined and supported within applicable regulations or formal Commission guidance and waivers. The Company maintains support to demonstrate compliance with regulatory requirements.</p> <p><b><u>Risk:</u></b>          Inaccurate filings with regulatory agencies may result in noncompliance with regulatory requirements and a negative impact to the Company's reputation.</p>	<p><b><u>Management Action Plan:</u></b>          A letter will be sent to the Public Service Commission of Maryland asking for confirmation of the appropriate method to calculate meter populations for the State of Maryland's Meter Sampling Program.</p> <p><b><u>Responsible:</u></b>          Richard Burke, Columbia Gas of Pennsylvania and Columbia Gas of Maryland Operations Compliance Manager          Karima Hasan Bey, Fleet Warehouse &amp; Meter Shop Director</p> <p><b><u>Resolution Date:</u></b>          The letter will be sent by November 30, 2021 asking for a reply by December 31, 2021.</p>
<p><b>3) <u>Periodic Review of Gas Standards</u></b> <span style="float: right;"><b><u>Rating: 3</u></b></span></p>	
<p><b><u>Observation:</u></b>          All NiSource Gas Standards are not formally reviewed on a periodic basis. As a result, existing NiSource Gas Standards covering</p>	<p><b><u>Management Action Plan:</u></b>          The Gas Standards Department processes requests for changes to standards with a SharePoint application called the Standards Evaluation</p>

<p>various processes related to meters (e.g. installation, operation, maintenance, records and accounting) have not been recently reviewed or updated and reference outdated or non-applicable operational processes, creating the potential for confusion and inconsistency in execution of procedures.</p> <p><b><u>Criteria:</u></b>        Company Gas Standards accurately define roles and responsibilities, outline required and current processes and procedures and identify the necessary records to be created and retained.</p> <p><b><u>Risk:</u></b>        Meter Shop operational procedures may not be executed correctly and consistently if Gas Standards are outdated.</p>	<p>and Approval System (SEAS). In the revision process, Gas Standards are reviewed by the applicable Subject Matter Representatives (SMR) Team(s), including Subject Matter Experts if needed, and assigned Gas Standards Staff Members.</p> <p>A review of the gas standards related to the Meter Shop and meters have identified 30 standards that have dates greater than five years old.</p> <p>These standards will be added to SEAS, assigned to a Standards Team Member(s) and reviewed by SMRs to determine applicability for today's operating expectations with the goal of revising, reaffirming, or cancelling the standard.</p> <p>Additionally, prior to this audit, the periodic maintenance of standards was identified and discussed as part of the Lloyd's Registry process to seek certification of API 1173 <i>Pipeline Safety Management Systems</i>. Gas Standards Management is currently developing a formal procedure titled "Periodic Maintenance of Gas Standards" which will address Internal Audit's observations and support certification of API 1173 Pipeline Safety Management Systems.</p> <p><b><u>Responsible:</u></b>        Eric Belle, VP Engineering &amp; Gas Standards</p> <p><b><u>Resolution Date:</u></b>        As part of the "Periodic Maintenance of Gas Standards" procedure, the 30 standards related to the Meter Shop and meters are planned to be evaluated for revision, reaffirmation, or cancellation by July 31, 2022.</p>
<p><b>4) <u>Access Validation Reviews - Maximo Application</u></b> <span style="float: right;"><b><u>Rating: 4</u></b></span></p>	
<p><b><u>Observation:</u></b>        The NIPSCO Gas meter inventory information is maintained in the Maximo application. Prior to the time of the audit, Maximo user access was not periodically reviewed; and we identified three instances where access to the meter inventory information was not properly removed when employees left NiSource or transferred roles. The incorrect access identified was corrected during the course of the audit.</p>	<p><b><u>Management Action Plan:</u></b>        A management response is not requested. Subsequent to our testing, the Maximo application was on-boarded into the SailPoint IdentityIQ access management application, which will result in automatic removal of access when employees leave NiSource or will initiate an access review/confirmation process when an employee changes roles or organizational structure within the Company. However, Internal Audit recommends that Management ensure that access to higher-risk functions</p>

<p><b>Criteria:</b>          Periodic access reviews are conducted by employees' direct supervisors as well as by the business data owner to ensure users with access to perform changes in the application are valid and authorized.</p> <p><b>Risk:</b>          Potential for inappropriate access to applications and data to result in unauthorized changes to business data.</p>	<p>and data is periodically reviewed by business data owners to ensure access has been properly maintained and is appropriate.</p>
<p><b>5) <u>Enhancement of Gas Meter Shop Department Policy and Procedures</u></b></p>	
<p><b>Observation:</b>          Some documentation related to key Meter Shop processes or activities is not sufficient to ensure execution consistency and enable effective knowledge transfer in the event of change; specifically:</p> <ul style="list-style-type: none"> <li>• Documentation evidencing how the COGNOS system generated report utilized by the Meter Shop to determine the results of the NIPSCO Gas meter sampling program aligns with the Indiana Administrative Code is not formalized</li> <li>• A limited number of employees currently know how to generate custom reports from the Query Management Facility (QMF) application, which are utilized to support compliance with sampling program requirements for the Columbia Gas Companies, and detailed procedures are not formalized</li> <li>• Roles and responsibilities regarding inspection and testing of rotary and turbine meters, which differ from other meter types and are not executed by the Meter Shop, are not formally documented</li> <li>• The Meter Shop policies do not clarify the differences in the quality control testing sampling methodologies utilized by NIPSCO Gas and the Columbia companies</li> </ul>	<p style="text-align: right;"><b>Rating: 4</b></p> <p><b>Management Action Plan:</b>          A management response is not requested. However, Internal Audit recommends Meter Shop management expand upon documented policies and procedures to enhance consistency and clarity and better enable knowledge transfer in the event of change.</p>

**Criteria:**

Policies and procedures clearly define roles and responsibilities, provide appropriate guidance on objectives and expected outcomes, identify acceptable exceptions to requirements, and define the necessary records to be created and retained.

**Risk:**

Existing policies and procedures may not be sufficient to support adherence to key Meter Shop processes and controls.

\*\*\*\*\* End of Report\*\*\*\*\*

**NiSource Inc.**

**NiSource Next Program Risk Management Review**

**Internal Audit Report**

**Distribution**

**Respondents**

Austin Mitchell

**Beneficiaries**

Timothy Tokish

**Other Key Personnel**

Diana Beil

Adrian McGee

**For Information**

Shawn Anderson

Donald Brown

Anne-Marie D'Angelo

Joseph Hamrock

Charles Shafer

Violet Sistovaris

Pablo Vegas

Issue Date: November 9, 2021

**Internal Audit Report**

## **Background**

In October of 2020, NiSource Inc. (NiSource or the Company) initiated an internal, multi-year enterprise transformation effort referred to as NiSource Next. The program was initiated to examine and improve aspects of the way NiSource does business, with an intent to enhance the organization's commitment to safety and heighten focus on operational rigor and continuous improvement. As of November 2021, the NiSource Next program included eight focus areas, each with key initiatives emphasizing transformational changes in multiple segments of NiSource's operating and support functions.

To effectively govern the NiSource Next program effort, NiSource has established a dedicated management structure consisting of a Transformation Steering Committee, Safety and Risk Committee and a Transformation Management Office. The Transformation Management Office, which maintains responsibility for NiSource Next program risk management activities, includes a Safety and Risk team. The Safety and Risk team facilitates risk management practices and program controls, including the following: 1) risk identification and risk mitigation action plans by focus area, 2) on-going risk mitigation status monitoring and 3) program status reporting to the Transformation and Safety and Risk Committees.

## **Audit Objective, Approach, and Coverage**

The objective of this risk-based audit was to provide an independent evaluation of the adequacy, effectiveness, and efficiency of processes and controls associated with risk management activities related to supporting the NiSource Next program. We conducted detailed process assessments and transactional testing in the highest-risk areas. The audit review period was September 2020 through August 2021.

During the audit, we specifically evaluated:

- The NiSource Next program risk management governance structure and engagement of relevant stakeholders
- Processes and key deliverables related to NiSource Next program risk management activities, including risk and mitigation identification, assessment, approval, monitoring and closure

## **Internal Audit Finding Ratings**

We assign ratings to audit findings based on the following scale (see the Internal Audit Finding Rating Scale in Appendix A):

"1" – Significant Improvement is Needed and Prompt Management Attention is Required

"2" – Improvement is Needed and Management Attention is Necessary

"3" – Some Improvement is Needed and Management Attention is Justified

"4" – Management Evaluation is Desirable



### **Internal Audit Conclusion and Summary of Observations**

During the course of our review, we noted that NiSource Next Safety and Risk processes were well-defined, structured, and thoroughly documented. We also observed that the NiSource Next Safety and Risk team effectively coordinated and communicated with NiSource Next initiative owners, risk owners and the committee members to facilitate an effective risk oversight process both prior and during initiative execution.

Overall, we found that NiSource Next program risk management processes and controls related to the areas tested (as specified in the “Audit Objective, Approach, and Coverage” section of this report) were generally operating as intended. We did, however, identify one finding where management’s attention is justified (Rating 3). In addition, we observed some less-significant improvement items that were discussed with management during the course of the audit.

A summary of audit findings rated “1” through “3” follows (see details in the Internal Audit Findings Matrix in Appendix B):

- 1) **Revised Risk Mitigation Plan Review and Approval** (Rating 3)  
Some risk mitigations determined to be “not applicable” were classified as “complete” and the sufficiency of the revised overall risk mitigation plans were not subsequently reviewed and approved by the NiSource Next Safety and Risk Committee.

### **Management’s Response**

Management will enhance the control of changes to risk assessment and risk mitigation status and enhance processes around reviewing changes in risk assessment and mitigation status. Detailed action plans are included in Appendix B. The action plans will be complete by November 30<sup>th</sup>, 2021.

### **Internal Audit Follow Up**

Management has provided action plans for all findings with a rating of “1”, “2”, or “3”. We have reviewed management’s action plan and believe that the action plan will adequately address the findings identified in this audit. We will track the progress of resolution and will conduct follow-up testing for all rated “1” audit findings and a sample of rated “2” and rated “3” audit findings.

We would like to thank all personnel involved with this assessment for their cooperation and support throughout our review. If Internal Audit can be of further assistance, please contact us.

\*\*\*\*\* End of Internal Audit Report \*\*\*\*\*

**“1” Significant Improvement is Needed and Prompt Management Attention is Required**

- More than remote probability for damage to the Company’s reputation or brand and the impact to the enterprise could be substantial and rapidly realized
- More than remote probability for a non-compliance with laws/regulations and the impact to the enterprise could be substantial and rapidly realized
- Crucial foundational controls related to high-impact processes are inadequate or ineffective and the impact to the enterprise could be substantial and rapidly realized
- Repeat audit findings and the impact could be significant within the scope of the area being audited

**“2” Improvement is Needed and Management Attention is Necessary (target to reduce risk within 3 to 6 months)**

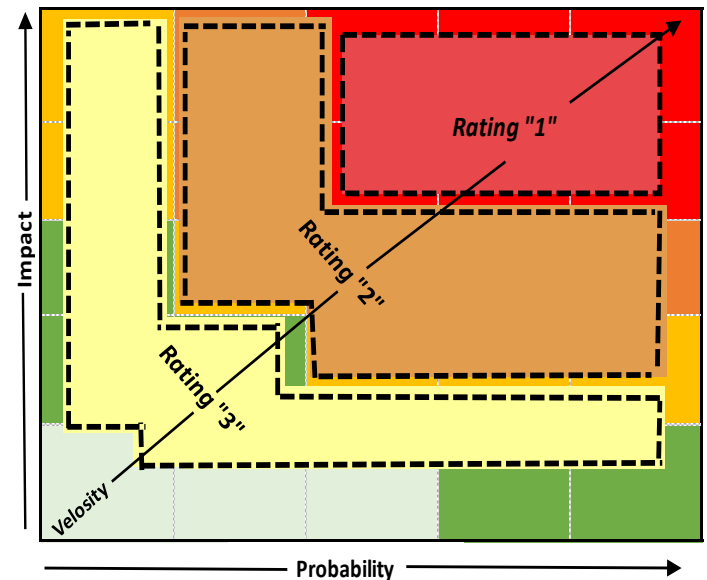
- More than remote probability for damage to the Company’s reputation or brand and the impact could be substantial within the scope of the audit
- More than remote probability for a non-compliance with laws/regulations and the impact could be substantial within the scope of the audit
- Foundational controls related are inadequate or ineffective and the impact could be substantial within the scope of the audit
- Controls are not adequate to prevent or detect fraud in a timely manner
- Transactional errors identified during audit testing are significant within the scope of the audit (based on value or number of erroneous transactions identified)
- Internal Policy is not adequate or is violated and the impact could be substantial within the scope of the audit

**“3” Some Improvement is Needed and Management Attention is Justified (target to reduce risk within 12 months)**

- Internal Policy is not adequate or is violated, but impact is limited and the overall system of controls is not significantly compromised
- Controls are not adequate to prevent erroneous transactions and errors could be more than immaterial within the scope of the audit
- Notable lost opportunity or inefficiency within the scope of the audit

**“4” – Management Evaluation is Desirable**

- Isolated exception with limited impact
- Lost opportunity or inefficiency, but impact is limited



<p><b>1) <u>Revised Risk Mitigation Plan Review and Approval</u></b></p>	<p><b><u>Risk Rating: 3</u></b></p>
<p><b><u>Observation:</u></b>          The NiSource Next Safety and Risk team monitors the status and completion of risk mitigations actions; however, some risk mitigation items determined to be “not applicable” (and, as a result, specified mitigation actions were not implemented) were classified as “complete” and the sufficiency of the revised overall risk mitigation plans were not subsequently reviewed and approved by the NiSource Next Safety and Risk Committee. Controls related to finalizing risk classification and risk mitigation status can be improved by segregating the duties of reporting, testing and validating risk mitigation relevance and status.</p> <p><b><u>Criteria:</u></b>          Controls are sufficient to ensure that risk mitigation actions are implemented and effective; specifically: 1) proposed risk mitigation plans are reviewed by a qualified committee of subject matter experts, 2) risk mitigation actions are monitored, 3) changes to risk mitigation plans are reviewed and approved, and 4) risk mitigation disposition is independently validated.</p> <p><b><u>Risk:</u></b>          Potential that NiSource Next program risks and mitigations are not identified, reviewed and approved by the appropriate personnel with the proper subject matter knowledge required for effective risk management oversight.</p>	<p><b><u>Management Action Plan:</u></b>          Management will enhance the control of changes to risk assessment and risk mitigation status by requiring risk mitigation owner and risk mitigation validator to be separate individuals within the same chain of command. We will also require program leadership to be notified of any changes to mitigation status in situations where the risk mitigation owner is not in their chain of command.</p> <p>Existing processes around changes in risk assessment and mitigation status to be reinforced are as follows:</p> <ul style="list-style-type: none"> <li>• If assessed as high-risk, all changes must be reviewed by the NiSource Next Safety and Risk Committee</li> <li>• If assessed as <b>not</b> high-risk, the Safety and Risk Team will determine path-forward with Chair of Safety and Risk Committee and Program/Initiative Leadership as appropriate</li> </ul> <p>The Safety and Risk Team will continue to require quarterly risk assessments by initiative and program leads and risk mitigation status updates by mitigation owners and validators.</p> <p><b><u>Responsible:</u></b>          Austin Mitchell, Director Enterprise Strategy and Risk</p> <p><b><u>Resolution Date:</u></b>          By November 30<sup>th</sup>, 2021</p>

\*\*\*\*\* End of Report\*\*\*\*\*

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

19. List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided.

Response: Columbia Gas of Pennsylvania, Inc. has no extraordinary property losses.

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

27. Submit a schedule for gas producing units retired or scheduled for retirements subsequent to the test year showing station, units, Mcf capacity, hours of operation during test year, net output produced and cents/Mcf of maintenance and fuel expenses.

Response:

None.

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

26. Provide a list of reports, data, or statements requested by and submitted to the Commission during and subsequent to the test year.

Response:

**Supplements to Tariff Gas – Pa. P.U.C. No. 9**

No. 319 – Effective January 1, 2021  
Distribution System Improvement Charge

No. 320 – Effective January 1, 2021  
Purchased Gas Cost Adjustment

No. 321 – Effective January 1, 2021  
Universal Services Program Rider

No. 322 – Effective January 23, 2021  
R-2020-3018835 Rate Case Compliance Filing

No. 323 – Effective April 1, 2021  
Elective Balancing Services Rider

No. 324 – Effective April 1, 2021  
Distribution System Improvement Charge

No. 325 – Effective May 29, 2021  
R-2021-3024296 Rate Case Compliance Filing

No. 326 – Effective April 1, 2021  
Universal Services Program Rider

No. 327 – Effective October 1, 2021  
1307(f) Purchased Gas Cost Filing

No. 328 – Effective May 15, 2021  
Compliance with Rate Case Second Interim Suspension Order

No. 329 – Effective July 1, 2021  
Distribution System Improvement Charge

No. 330 – Effective July 1, 2021  
Universal Services Program Rider

No. 331 – Effective October 1, 2021  
Distribution System Improvement Charge

No. 332 – Effective October 1, 2021  
Purchased Gas Cost Adjustment

No. 333 – Effective October 1, 2021  
Universal Services Program Rider

No. 334 – Effective December 29, 2021  
R-2021-3024296 Rate Case Compliance Filing

No. 335 – Effective January 1, 2022  
Purchased Gas Cost Adjustment

No. 336 – Effective January 1, 2022  
Universal Services Program Rider

**1307(f) Purchased Gas Cost Filing**

1307(f) 2020 – Exhibits computing the PGC Rates for the twelve months ending September 30, 2020 filed February 28, 2020. Docket No. R-2020-3018993

1307(f) 2020 – Testimony, Tariff Sheets and additional Exhibits for the computation for PGC rates for the twelve months ended January 31, 2020 filed April 7, 2020. Docket No. R-2020-3018993

1307(f) 2021 – Exhibits computing the PGC Rates for the twelve months ending September 30, 2021 filed March 1, 2021. Docket No. R-2021-3024349

1307(f) 2021 – Testimony, Tariff Sheets and additional Exhibits for the computation for PGC rates for the twelve months ended January 31, 2021 filed April 1, 2021. Docket No. R-2021-3024349

1307(f) 2022 – Exhibits computing the PGC Rates for the twelve months ending September 30, 2022 filed February 28, 2022. Docket No. R-2022-3031172

**Other Reports and Data**

1307(e) Reconciliation Statement for twelve months ending December 31, 2020 for Rider USP filed January 14, 2021

1307(e) Reconciliation Statement for twelve months ending December 31, 2021  
for Rider USP filed January 18, 2022

1307(e) Reconciliation Statement for twelve months ending December 31, 2020  
for Rider DSIC, filed January 14, 2021 M-2014-2403374

1307(e) Reconciliation Statement for twelve months ending December 31, 2021  
for Rider DSIC, filed January 18, 2022 M-2014-2403374

State Tax Adjustment Surcharge - Notice of No Change, filed February 10, 2021

State Tax Adjustment Surcharge - Notice of No Change, filed January 31, 2022

Pa. P.U.C. –52 Pa. Code §56.100(h) Annual Dormant Account Resurvey, filed  
December 14, 2021

Pa. P.U.C. –52 Pa. Code §56.100(i) Annual Dormant Account Resurvey, filed  
January 28, 2022

Pa P.U.C. – 52 Pa. Code Section 56.231 – Annual 231 Report, filed April 1, 2021

Pa P.U.C. - 52 Pa. Code Section 56.231 - Monthly 56.231 Reports.

Pa P.U.C. - 52 Pa. Code Section 58.15 - Annual LIURP Report, filed April 30,  
2021

Pa P.U.C. - 52 Pa. Code Sections 59.111(c)(2) – Lost and Unaccounted for Gas,  
filed September 29, 2021

Pa P.U.C. - 52 Pa. Code Sections 59.111(c)(2) – Lost and Unaccounted for Gas,  
filed December 13, 2021

Pa P.U.C. - 52 Pa. Code Sections 59.33 - Annual DOT Reports  
Pa P.U.C. - 52 Pa. Code Sections 59.38 - Construction Reports

Pa P.U.C. - 52 Pa. Code Sections 59.81 -Annual Resource Planning Report (M-  
2020-3018964), Forms 1 and 2, filed February 26, 2021

Pa P.U.C. - 52 Pa. Code Sections 59.81-59.84 -Annual Resource Planning Report,  
Forms 3 through 9, filed June 1, 2021

Pa P.U.C. – 52 Pa. Code Section 62.111 (c) (5) NGS Credit Criteria Annual Report,  
filed April 24, 2020

Pa P.U.C. – 52 Pa. Code Section 62.111 (c) (5) NGS Credit Criteria Annual Report,  
filed April 5, 2021



Pa P.U.C. - 52 Pa. Code Sections 62.31-62.37 - Quality of Service Benchmarking Report, filed February 1, 2021

Pa P.U.C. - 52 Pa. Code Sections 62.31-62.37 - Quality of Service Benchmarking Report, filed January 28, 2022

Pa. PUC Chapter 44 (66 Pa.C.S. §§ 1410.1(3) and 1410.1(4)) filed, April 1, 2021

Pa P.U.C. - 52 Pa. Code Section 62.5 - Universal Programs & Collections Performance Report, filed March 31, 2020

Pa P.U.C. - 52 Pa. Code Section 69.809 – Annual Diversity Report, filed February 26, 2021

Pa P.U.C. - 52 Pa. Code Section 69.809 – Annual Diversity Report, filed March 1, 2022

Pa P.U.C. - 52 Pa. Code Section 71.1 - 71.9 - Quarterly Financial Reports and/or Waivers, filed individually; for 12 months ending June 30, 2020, Exemption Notice sent July 24, 2020, November 5, 2020.

Pa P.U.C. - 52 Pa. Code Section 73 - Annual Depreciation Report, filed June 30, 2021.

Pa P.U.C. – 66 Pa. C.S. §308.1(b) Rate Comparison Annual Report, filed February 9, 2021.

Pa P.U.C. – 66 Pa. C.S. §308.1(b) Rate Comparison Annual Report, filed February 3, 2022.

Pa P.U.C. – 66 Pa. C.S. §510(b) Assessment Report, Form GAO-14, filed March 10, 2020.

Pa. P.U.C. – 66 Pa. C.S. §1356 - Annual Asset Optimization Plan, filed February 25, 2021.

Pa. P.U.C. – 66 Pa. C.S. §1356 - Annual Asset Optimization Plan, filed March 1, 2022.

Pa. P.U.C. – 66 Pa. C.S. §1357(a)(2) and 1357 (d)(3) – Supplemental DSIC Quarterly Updates filed March 20, 2020 – December 18, 2020.

Pa. P.U.C. – 52 Pa. Code § 71.4(c) – Quarterly Earnings Report Wavier, filed March 19, 2021

Annual Report of Columbia Gas of Pennsylvania, Inc. to the PA PUC, filed April 30, 2020

Annual Report of Columbia Gas of Pennsylvania, Inc. to the PA PUC, filed April 30, 2021

Annual LIURP Spending Report, submitted February 12, 2021

Annual LIURP Spending Report, submitted February 28, 2022

Physical and Cyber Security Program Self-Certification (Docket No. M-00031717), filed February 28, 2020

Physical and Cyber Security Program Self-Certification (Docket No. M-00031717), filed February 25, 2021

Update to Exhibit No. 108 (Docket No. R-2020-3018835), filed March 31, 2021

Weather Normalization Adjustment 2020/2021 Report, filed September 17, 2021

Monthly NGDC Switching Statistics

Quarterly CAP Customer Participation

CPA TUS Data Requests submitted December 9, 2021

Winter Reliability, submitted November 19, 2020

Winter Reliability, submitted November 2, 2021

Annual Rider New Area Service (Docket R-2014-2407345) filed May 26, 2021

Annual New Business Report - programs to expand the availability of natural gas (Docket R-2015-2468056) filed June 1, 2020

Annual New Business Report - programs to expand the availability of natural gas (Docket R-2015-2468056) filed May 26, 2021

CPA Operation Order Notices and Extensions

Quarterly Price to Compare – data submitted each quarter to PA Gas Switch online portal

Implementation Plan of Columbia Gas of Pennsylvania, Inc. submitted in response to the Focused Management and Operations Audit Report (Docket No. D-2019-3011582) submitted June 29, 2020

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE STRUCTURE  
B. GAS UTILITIES

6. Supply copies of all present and proposed gas tariffs.

Response:

Please see attached present and proposed gas tariffs. The present tariff appears as Attachment A and the clean and redline versions of the proposed tariff pages appear as Attachment B and Attachment C, respectively.

# **COLUMBIA GAS OF PENNSYLVANIA, INC.**

121 Champion Way, Suite 100

Canonsburg, Pennsylvania

## **RATES AND RULES**

**FOR**

**FURNISHING GAS SERVICE**

**IN**

**THE TERRITORY AS DESCRIBED HEREIN**

ISSUED: December 22, 2021

EFFECTIVE: January 1, 2022

ISSUED BY: MARK KEMPIC, PRESIDENT  
121 CHAMPION WAY, SUITE 100  
CANONSBURG, PENNSYLVANIA 15317

## **NOTICE**

This Tariff Supplement Makes Changes to the Existing Tariff - See List of Changes Made by This Tariff Supplement on Pages No. 2 and 2a.

**LIST OF CHANGES MADE BY THIS TARIFF SUPPLEMENT**

<b>Page</b>	<b>Page Description</b>	<b>Revision Description</b>
Cover	Tariff Cover Page	Supplement No., Issue and Effective Date.
2-2a	List of Changes	List of Changes.
16	Rate Summary	The "Pass-through Charge" has increased. The "Total Effective Rate" has increased.
21	Rider Summary	The "Universal Service Plan – Rider USP" has increased.
21b	Pass-through Charge Summary	The "Universal Service Plan – Rider USP" has increased. The "Total Pass-through Charge" has increased for rate schedules RSS and RDS.

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(C)

(C) Indicates Change

**Supplement No. 334 to  
Tariff Gas – Pa. P.U.C. No. 9  
Seventy-fourth Revised Page No. 4  
Canceling Seventy-second and Seventy-third Revised  
Page No. 4**

**Columbia Gas of Pennsylvania, Inc.**

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(C)

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**Supplement No. 322 to  
Tariff Gas – Pa. P.U.C. No. 9  
Ninety-fifth Revised Page No. 5**

**Columbia Gas of Pennsylvania, Inc. Canceling Ninety-third and Ninety-fourth Revised Page No. 5**

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(C) Indicates Change



**DESCRIPTION OF TERRITORY**

**ADAMS COUNTY**

Abbottstown  
Arendtsville  
Aspers  
Bendersville  
Berwick Township  
Biglerville  
Butler Township  
Caledonia  
Cashtown  
Conewago Township\*  
Cumberland Township  
East Berlin  
Fairfield  
Fayetteville  
Franklin Township  
Freedom Township  
Germany Township  
Gettysburg  
Hamilton Township  
Hamiltonban Township  
Hemptom  
Littlestown  
McSherrystown\*  
Menallen Township  
Mt. Joy Township  
Mt. Pleasant Township  
New Oxford  
Oxford Township  
Reading Township  
Strabane Township  
Table Rock  
Two Taverns  
Tyrone Township  
Union Township

**ALLEGHENY COUNTY**

The Company is certified to serve in all cities, boroughs and townships in Allegheny County.

**ARMSTRONG COUNTY**

Distant  
Hovey Township  
Madison Township  
Mahoning Township  
McWilliams  
New Salem  
Oakland  
Oak Ridge  
Parker City  
Perry Township  
Red Bank Township  
South Bethlehem

**BEAVER COUNTY**

The Company is certified in serve in all cities, boroughs and townships in Beaver County.

**BEDFORD COUNTY**

Cumberland Valley Township  
Londonderry Township  
Mann Township  
Southampton Township  
State Line

**BUTLER COUNTY**

Adams Township  
Allegheny Township  
Annandale  
Annisville  
Brady Township  
Bruin  
Center Township  
Cherry Township  
Clay Township  
Concord Township  
Cranberry Township

**BUTLER COUNTY  
(continued)**

Criders Corners  
Deegan  
Eau Claire  
Fairview  
Fairview Township  
Fallowfield Township  
Forestville  
Franklin Township  
Harrisville  
Karns City \*\*  
Marion Township  
Mercer Township  
Muddy Creek Township  
North Washington  
Parker Township  
Slippery Rock Township  
Valencia  
Valencia Township  
Venango Township  
Washington Township  
West Liberty  
Wick  
Worth Township

**CENTRE COUNTY \*\*\***

Bellefonte  
Benner Township  
Boggs Township  
Burnside Township  
College Township  
Ferguson Township  
Harris Township  
Patton Township  
Potter Township  
Snow Shoe Township  
Spring Township  
State College  
Union Township

(C)

\* Territory formerly served under Tariff Gas-Pa. P.U.C. No. 7.

\*\* Limited to industrial service to Permanent Service Identification (PSID) 400473084.

\*\*\* Territory formerly served under Tariff Gas-Pa. P.U.C. No. 6.

(C) Indicates Change

**DESCRIPTION OF TERRITORY (Continued)**

**CHESTER COUNTY**

Coatesville\*

**CLARION COUNTY**

Ashland Township  
Beaver Township  
Callensburg  
Climax  
Dutch Hill  
Elk City  
Elk Township  
Fairmont City  
Foxburg  
Hawthorne  
Huey  
Knox  
Lamartine  
Lawsonham  
Leatherwood  
Licking Township  
Madison Township  
Mayport  
Monroe  
New Bethlehem  
Perry township  
Perryville  
Porter Township  
Red Bank Township  
Richland Township  
Rimersburg  
Salem  
Salem Township  
Shippenville  
St. Petersburg  
Toby Township  
Turkey City  
Turnip Hole  
Wentlings  
West Freedom  
West Monterey

**CLEARFIELD COUNTY**

Burnside Township  
Jordon Township\*\*  
Union Township

**ELK COUNTY**

Highland Township  
Nansen  
Russell city

**FAYETTE COUNTY**

The Company is certified to serve in all cities, boroughs and townships in Fayette County.

**FRANKLIN COUNTY**

Antrim Township  
Caledonia  
Greencastle  
Greene Township  
Guilford Township  
Mercersburg  
Mont Alto  
Montgomery Township  
Nunnery  
Peters Township  
Quincy  
Quincy Township  
Shady Grove  
Washington Township  
Waynesboro

**FULTON COUNTY**

Bethel Township  
Thompson Township  
Union Township

**GREENE COUNTY**

The Company is certified to serve in all cities, boroughs and townships in Greene County.

**INDIANA COUNTY**

Center Township\*\*\*  
Cherryhill Township\*\*  
Clymer  
White Township\*\*\*

**JEFFERSON COUNTY**

Beaver Township  
Clover Township  
Heath Township  
Iowa  
Knox Township  
Pine Creek Township  
Polk Township  
Ringgold Township  
Rose Township  
Summerville  
Union Township  
Warsaw Township  
Winslow Township

(C)

\* Limited to industrial service to Permanent Service Identification (PSID) 400495160.

\*\* Limited to industrial service to Permanent Service Identification (PSID) 500254711 and 500254712.

\*\*\* Limited to service to customers located within the industrial park owned by Indiana County Industrial Development Authority and Indiana County Development Corporation.

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**DESCRIPTION OF TERRITORY (Continued)**

**LAWRENCE COUNTY**

Bessemer  
Big Beaver Township  
Chewton  
Ellport  
Ellwood City  
Energy  
Harlansburg  
Hickory Township  
Joyce  
Little Beaver Township  
Mt. Jackson  
(C) Neshannock Township  
New Castle  
North Beaver Township  
Perry Township  
Princeton  
Scott Township  
Shenango Township  
Slippery Rock Township  
South New Castle  
Taylor Township  
Union Township  
Wampum  
Wayne Township  
Wurtemberg

**McKEAN COUNTY**

Bradford  
Bradford Township  
Custer City  
Dallas City  
Degolia  
Derrick City  
Foster Brook  
Foster Township  
Lafayette Township  
Lewis Run  
Mt. Alton  
Tune

**MERCER COUNTY**

Liberty Township  
North Liberty

**SOMERSET COUNTY**

Addison Township  
Berlin  
Brothers Valley Township  
Elk Lick Township  
Greenville Township  
Meyersdale  
Salisbury  
Somerset  
Somerset Township  
Southampton Township  
Summit Township

**VENANGO COUNTY**

Clintonville  
Clinton Township  
Dotter  
Emlenton  
Freedom  
Irwin Township  
Mariasville  
Nickleville  
Pittsville  
Richland Township  
Rockland Township  
Scrubgrass Township

**WARREN COUNTY**

Conewango Township  
Glade Township  
Mead Township  
Pleasant Township  
Russell  
Sheffield Township  
Starbrick  
Warren

**WASHINGTON COUNTY**

The Company is certified to  
serve in all cities, boroughs  
and townships in Washington  
County.

**WESTMORELAND COUNTY**

Alverton  
Ardara  
Buzzardtown  
Cereal  
Circleville  
Coal Hollow  
Collinsburg  
Cowansburg  
East Huntingdon Township  
Eldora  
Fellsburg  
Fells Chapel  
Foxtone  
Grapeville  
Gratztown  
Hahntown  
Hempfield Township  
Herminie  
Irwin  
Jeannette  
Lowber  
Madison  
Marchland  
Monessen  
Mt. Pleasant  
Mt. Pleasant Township  
North Huntingdon Township  
Penglyn  
Penn  
Penn Township  
Rilton  
Rostrover Township  
Ruffsdale  
Rural (Scottdale)  
Scottdale  
Sewickley Township  
Shafton  
Smithton  
South Huntingdon Township  
Stewartsville  
Straw Pump  
Sutersville  
Tarr  
Unity Township  
West Newton  
Youngwood

(C) Indicates Change

**DESCRIPTION OF TERRITORY (Continued)**

**YORK COUNTY \***

Carroll Township  
Codorus Township\*\*  
Conewago Township  
Dallastown  
Dillsburg  
Dover  
Dover Township  
East Hopewell Township  
East Manchester Township  
East Prospect  
Fawn Township  
Glen Rock  
Hallam  
Hallam Township  
Hanover  
Hopewell Township  
Jackson Township  
Jacobus  
Jefferson  
Loganville  
Lower Chancefore Township  
Lower Windsor Township  
Manchester  
Manchester Township  
Manheim Township  
Mount Wolf  
Newberry Township  
New Freedom  
North Codorus Township  
North York  
Paradise Township  
Penn Township  
Railroad  
Red Lion  
Seven Valleys  
Shrewsburg  
Shrewsburg Township  
Springettsbury Township  
Springfield Township  
Spring Garden Township  
Spring Grove  
Stewartstown

**YORK COUNTY (continued)**

Warrington Township  
Washington Township  
Wellsville  
West Manchester Township  
West Manheim Township  
West York  
Windsor  
Windsor Township  
Wrightsville  
Yoe  
York  
Yorkana  
York Haven  
York New Salem  
York Township

\* Territory formerly served under Tariff Gas – Pa. P.U.C. No. 7 with the exception of Codorus and Manheim Townships and portions of East Manchester, Hallam, Manchester and Penn Townships.  
\*\* Limited to industrial service to Permanent Service Identification (PSID) 400472432.

(C)

(C) Indicates Change

**RATES AVAILABLE UNDER THIS TARIFF****RATES AVAILABLE FOR RESIDENTIAL ACCOUNTS****Rate RDS - Residential Distribution Service (pp. 78-80)**

Available for a Residential customer or a group of Residential customers that has an aggregate annual demand of at least 53,650 thm or a minimum of 50 customers being served pursuant to the aggregation provisions of the Rules Applicable to Distribution Service.

A Residential customer under this rate schedule may use gas supply for distributed generation equipment such as reciprocating engines, gas turbines, and fuel cells used for electrical power generation for the customer's own use provided, that the Company's facilities are adequate to provide the requested service.

**Rate RSS - Residential Sales Service (pp. 76-77)**

This rate schedule is available, at one location, for the total requirements of any residential customer.

A Residential customer under this rate schedule may use gas supply for distributed generation equipment such as reciprocating engines, gas turbines, and fuel cells used for electrical power generation for the customer's own use provided, that the Company's facilities are adequate to provide the requested service.

(C) Indicates Change

**RATES AVAILABLE UNDER THIS TARIFF - continued**

**RATES AVAILABLE FOR NON-RESIDENTIAL ACCOUNTS**

**Rate CDS - Cogeneration Distribution Service (pp. 125-126)**

Available to any customer who qualifies as a cogenerator under Section 210 of the Public Utility Regulatory Policies Act of 1978 (PURPA). Customer must demonstrate to the Company's satisfaction that qualifying cogeneration gas burning equipment will be installed and only gas used for cogeneration will be billed at the rate negotiated under this rate schedule. Service is available when such customer acquires its own gas and executes a contract with the Company for distribution service in accordance with all terms and conditions of such contract. Separate metering and piping to qualifying end use equipment will be required.

Service under this rate schedule shall not be available to a customer who is a Priority 1 Customer, as defined in the Service Limitations section of this tariff and is using gas to generate electricity for Essential Human Needs Use, as defined in the Service Limitations section of this tariff, shall be required to purchase Standby Service if an alternate fuel is not available to generate electricity to cover the electricity peak day requirement.

**Rate DGDS - Distributed Generation Distribution Service (pp. 137-138)**

Available, at one location, for the distribution requirements of any commercial or industrial customer using distributed generation equipment such as reciprocating engines, gas turbines, microturbines, and fuel cells used for electrical power generation. Service is available when such customer executes a contract with the Company for a period mutually agreed to between the Company and the customer for distribution service in accordance with all terms and conditions of such contract. Provided that the Company's facilities are adequate to provide the requested service. Customer may not take service under any other rate schedule except Rate SS – Standby Service.

**Rate EGDS – Electric Generation Distribution Service (pp. 127-128)**

(C)

Available to any customer who uses gas to generate electricity for sale, either wholesale or retail; provided that such sale of electricity is subject to the regulatory jurisdiction of either the Pennsylvania Public Utility Commission or the Federal Energy Regulatory Commission. Service is available when such customer acquires its own gas and executes a contract with the Company for distribution service in accordance with all terms and conditions of such contract.

**Rate LDS - Large Distribution Service (pp. 103-106)**

Available to any commercial or industrial customer whose annual throughput requirement (determined under the Customer Charge provisions of Rate LDS) is in excess of 540,000 thm, and who does not take service under any other rate schedule except Rate SS-Standby Service.

**Rate LGSS - Large General Sales Service (pp. 100-102)**

This rate schedule is available, at one location, for the total requirements of any commercial or industrial customer whose purchase requirements are in excess of 64,400 thm, and who does not contract for distribution service.

(C) Indicates Change

**RATES AVAILABLE UNDER THIS TARIFF - continued**

**RATES AVAILABLE FOR NON-RESIDENTIAL ACCOUNTS - continued**

**Rate MLDS - Main Line Distribution Service (pp. 111-114)**

Available at one location, for the total requirements of a commercial or industrial customer when the Customer meets either one of the following qualifications:

- (a) the Customer has annual throughput requirements in excess of 274,000 thm and is connected directly through a dual-purpose meter to facilities of an Interstate pipeline supplier of the Company ("Class I MLS Customer"); or
- (b) the Customer has annual throughput requirements of not less than 2,146,000 thm and there are two (2) miles or less of pipeline facilities of the Company connecting the Customer to facilities of an interstate pipeline supplier of the Company ("Class II MLS Customer"), and meets all of the following conditions:
  - 1) Customer does not take service under any other rate schedule except Rate SS – Standby Service, and
  - 2) Customer acquires its own gas and executes an application and agreement with the Company as specified in the Rules Applicable to Distribution Service section of this Tariff, for a period of not less than one (1) year for distribution service in accordance with all terms and conditions of such contract.

**Rate MLSS - Main Line Sales Service (pp. 107-110)**

Available at one location, for the total requirements of a commercial or industrial customer when the Customer meets either one of the following qualifications:

- (a) the Customer has annual throughput requirements in excess of 274,000 thm and is connected directly through a dual-purpose meter to facilities of an Interstate pipeline supplier of the Company ("Class I MLSS Customer"); or
- (b) the Customer has annual throughput requirements of not less than 2,146,000 thm and there are two (2) miles or less of pipeline facilities of the Company connecting the Customer to facilities of an interstate pipeline supplier of the Company ("Class II MLSS Customer").

**Rate NCS - Negotiated Contract Service (pp. 115-116)**

Available to any commercial or industrial customer, at the Company's discretion, who meets the following qualifications:

- (a) The customer is not presently served by the Company and has projected throughput requirements of not less than 21,460 thm annually or is a current customer; and
- (b) The customer gives the Company satisfactory proof that, absent service under this rate schedule, the customer's facilities or operations would not be constructed in the Company's operating territory, or that, absent service under this rate schedule, customer would install long-term alternate fuel facilities.

Customer does not take service under any other rate schedule except Rate SS – Standby Service.

**RATES AVAILABLE UNDER THIS TARIFF - continued**

**RATES AVAILABLE FOR NON-RESIDENTIAL ACCOUNTS - continued**

**Rate NGV - Natural Gas Vehicle Service (pp. 129-131)**

This rate schedule is available for any customer for the use of natural gas directly in a natural gas vehicle (NGV). The customer to qualify must be the operator of a public fueling station or the owner/operator of a natural gas vehicle or fleet of vehicles who receives service at separately metered fueling facilities owned by the vehicle owner/operator for the exclusive use of the customer's vehicle(s).

**Rate NSS - Negotiated Sales Service (pp. 117-121)**

Available to any commercial or industrial customer who would not initiate service from the Company or would no longer take service from the Company but for the availability of service under Rate NSS, and whose annual throughput requirements exceed 21,460 thm. A customer with annual throughput requirements less than 64,400 thm that is eligible for service under this rate schedule shall be deemed to meet the usage eligibility provisions for transportation service under Rate SGSS.

**Rate SCD - Small Commercial Distribution (pp. 93-95)**

This rate is available to any commercial customer that: (1) is eligible for Choice Service; (2) has a historic throughput less than or equal to 64,400 thm annually; (3) is not served under any other schedule; (4) the customer or group of customers have an aggregate annual demand of at least 53,650 thm or a minimum of 50 customers and in compliance with the aggregation provisions in the Rules Applicable to Distribution Service elects an NGS of natural gas commodity service for a one year period. (C)

**Rate SDS-Small Distribution Service (pp. 96-99)**

Available to any commercial or industrial customer whose annual throughput requirements (including sales and distribution) exceed 64,400 thm, who does not receive service under any other rate schedule except Rate SS-Standby Service, and whose annual throughput (as determined under Customer Charge provisions of Rate SDS) is less than or equal to 540,000 thm. (C)

**Rate SDSS - Supplier Default Sales Service (pp. 122-123)**

Available to any commercial or industrial customer with annual throughput requirements in excess of 6,440 thm or greater, and whose natural gas supplier has defaulted according to the provisions of the NGS Default section of the Rules Applicable to Distribution Service of this tariff, and who at the time of the default was receiving General Distribution Service under Rate SGDS-Small General Distribution Service, Rate SDS – Small Distribution Service, Rate LDS – Large Distribution Service, Rate MLDS – Main Line Distribution Service, Rate CDS – Cogeneration Distribution Service or Rate GDS – Generation Distribution Service. (C)

(C) Indicates Change



## **RATES AVAILABLE UNDER THIS TARIFF (Continued)**

### **Rate SGDS - Small General Distribution Service (pp. 89-92)**

Available, at one location, for the total requirements of any commercial or industrial customer meeting all of the following conditions:

1. The Customer's total annual throughput requirements, as determined under the Customer Charge provisions are less than or equal to 64,400 thm annually.
2. The Customer does not take service under any other rate schedule except Rate SS – Standby Service.
3. Customer acquires its own gas and executes an application and agreement with the Company, as specified in the Rules Applicable to Distribution Service section of this Tariff, for a period of not less than one (1) year for distribution service in accordance with all terms and conditions of such contract.
4. The customer is a member of an aggregation group pursuant to the provisions of the Rules Applicable to Distribution Service.
5. Priority One customers, as defined in the Service Limitations section of this tariff, must buy distribution service at the Priority One distribution rate, which includes recovery of purchased gas demand costs pursuant to the Purchased Gas Cost Rider as set forth in this tariff. All other SGDS customers wishing to contract for standby service may execute a contract for service under Rate SS - Standby Service.

### **Rate SGSS - Small General Sales Service (pp. 86-88)**

This rate schedule is available, at one location, for the total requirements of any commercial or industrial customer whose total throughput requirements are less than or equal to 64,400 thm annually and who does not contract for distribution service.

### **Rate SS - Standby Service (pp. 134-136)**

Available to any qualified customer receiving General Distribution Service or Negotiated Sales Service who executes a contract with the Company for service under this rate schedule for a period of not less than one (1) year.

Columbia Gas of Pennsylvania, Inc.

**Rate Summary**

Rate per thm

Residential Rate Schedules	Distribution Charge	Gas Supply Charge 1/	Gas Cost Adjustment	Pass-Through Charge 2/	State Tax Adjustment Surcharge 3/	Distribution System Improvement Charge (DSIC) 4/	Total Effective Rate
<b>Rate RSS - Residential Sales Service</b>							
Customer Charge	\$ 16.75				0.00	0.00	16.75
Usage Charge	\$ 0.83527	0.33427	0.01277	0.33913	0.00000	0.00000	1.52144
<b>Rate RDS - Residential Distribution Service</b>							
Customer Charge	\$ 16.75				0.00	0.00	16.75
Usage Charge:							
Customers Electing CHOICE	\$ 0.83527	-	-	0.31085	0.00000	0.00000	1.14612

1/ Please see Page No. 21a for rate components.

2/ Please see Page No. 21b for rate components.

3/ The STAS percentage is reflected on Page No. 20 and is applied to the Customer Charge and the Distribution Charge.

4/ The DSIC percentage is reflected on Page No. 21 and is applied to the Customer Charge and the Distribution Charge.

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Mark Kempic - President

Effective: January 1, 2022

Columbia Gas of Pennsylvania, Inc.

<b>Rate Summary</b>							
Rate per thm							
Commercial / Industrial Rate Schedules ≤ 64,400 therms - 12 Months Ending October	Distribution Charge	Gas Supply Charge 1/	Gas Cost Adjustment	Pass-through Charge 2/	State Tax Adjustment Surcharge 3/	Distribution System Improvement Charge (DSIC) 4/	Total Effective Rate
<b><u>Rate SGSS - Small General Sales Service</u></b>							
Customer Charge:							
Annual Throughput ≤ 6,440 thm	\$ 29.92				0.00	0.00	29.92
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$ 57.00				0.00	0.00	57.00
Usage Charge							
Annual Throughput ≤ 6,440 thm	\$ 0.62048	0.33029	0.01277	0.20857	0.00000	0.00000	1.17211
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$ 0.52647	0.33029	0.01277	0.20857	0.00000	0.00000	1.07810
<b><u>Rate SCD - Small Commercial Distribution</u></b>							
Customer Charge:							
Annual Throughput ≤ 6,440 thm	\$ 29.92				0.00	0.00	29.92
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$ 57.00				0.00	0.00	57.00
Usage Charge: Customers Electing CHOICE							
Annual Throughput ≤ 6,440 thm	\$ 0.62048	-	-	0.18029	0.00000	0.00000	0.80077
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$ 0.52647	-	-	0.18029	0.00000	0.00000	0.70676
<b><u>Rate SGDS - Small General Distribution Service</u></b>							
Customer Charge:							
Annual Throughput ≤ 6,440 thm	\$ 29.92				0.00	0.00	29.92
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$ 57.00				0.00	0.00	57.00
Usage Charge - Priority One							
Annual Throughput ≤ 6,440 thm	\$ 0.61199	-	-	0.20857	0.00000	0.00000	0.82056 5/
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$ 0.51797	-	-	0.20857	0.00000	0.00000	0.72654 5/
Usage Charge - Non-Priority One							
Annual Throughput ≤ 6,440 thm	\$ 0.61199	-	-	0.00010	0.00000	0.00000	0.61209 5/
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$ 0.51797	-	-	0.00010	0.00000	0.00000	0.51807 5/
1/ Please see Page No. 21a for rate components.							
2/ Please see Page No. 21b for rate components.							
3/ The STAS percentage is reflected on Page No. 20 and is applied to the Customer Charge and the Distribution Charge.							
4/ The DSIC percentage is reflected on Page No. 21 and is applied to the Customer Charge and the Distribution Charge.							
5/ Plus Rider EBS Option 1 or 2 - See Page 21.							

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Mark Kempic - President

Columbia Gas of Pennsylvania, Inc.

**Rate Summary**

Rate per thm

Commercial / Industrial Rate Schedules > 64,400 therms - 12 Months Ending October	Distribution Charge	Gas Supply Charge 1/	Gas Cost Adjustment	Pass-through Charge 2/	State Tax Adjustment Surcharge 3/	Distribution System Improvement Charge (DSIC) 4/	Total Effective Rate
<b>Rate LGSS - Large General Sales Service</b>							
Customer Charge:							
Annual Throughput > 64,400 thm and <= 110,000 thm	\$ 265.00				0.00	0.00	265.00
Annual Throughput > 110,000 thm and <= 540,000 thm	\$ 1,050.11				0.00	0.00	1,050.11
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 2,673.99				0.00	0.00	2,673.99
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 4,159.15				0.00	0.00	4,159.15
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 8,020.79				0.00	0.00	8,020.79
Annual Throughput > 7,500,000 thm	\$ 11,882.42				0.00	0.00	11,882.42
Usage Charge:							
Annual Throughput > 64,400 thm and <= 110,000 thm	\$ 0.39460	0.32928	0.01277	0.20847	0.00000	0.00000	0.94512
Annual Throughput > 110,000 thm and <= 540,000 thm	\$ 0.36893	0.32928	0.01277	0.20847	0.00000	0.00000	0.91945
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 0.20979	0.32928	0.01277	0.20847	0.00000	0.00000	0.76031
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 0.18608	0.32928	0.01277	0.20847	0.00000	0.00000	0.73660
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 0.16699	0.32928	0.01277	0.20847	0.00000	0.00000	0.71751
Annual Throughput > 7,500,000 thm	\$ 0.09937	0.32928	0.01277	0.20847	0.00000	0.00000	0.64989
<b>Rate SDS - Small Distribution Service</b>							
Customer Charge:							
Annual Throughput > 64,400 thm and <= 110,000 thm	\$ 265.00				0.00	0.00	265.00
Annual Throughput > 110,000 thm and <= 540,000 thm	\$ 1,050.11				0.00	0.00	1,050.11
Usage Charge:							
Annual Throughput > 64,400 thm and <= 110,000 thm	\$ 0.39460	-	-	-	0.00000	0.00000	0.39460 5/
Annual Throughput > 110,000 thm and <= 540,000 thm	\$ 0.36893	-	-	-	0.00000	0.00000	0.36893 5/
<b>Rate LDS - Large Distribution Service</b>							
Customer Charge:							
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 2,673.99				0.00	0.00	2,673.99
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 4,159.15				0.00	0.00	4,159.15
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 8,020.79				0.00	0.00	8,020.79
Annual Throughput > 7,500,000 thm	\$ 11,882.42				0.00	0.00	11,882.42
Usage Charge:							
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 0.20979	-	-	-	0.00000	0.00000	0.20979 5/
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 0.18608	-	-	-	0.00000	0.00000	0.18608 5/
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 0.16699	-	-	-	0.00000	0.00000	0.16699 5/
Annual Throughput > 7,500,000 thm	\$ 0.09937	-	-	-	0.00000	0.00000	0.09937 5/

1/ Please see Page No. 21a for rate components.

2/ Please see Page No. 21b for rate components.

3/ The STAS percentage is reflected on Page No. 20 and is applied to the Customer Charge and the Distribution Charge.

4/ The DSIC percentage is reflected on Page No. 21 and is applied to the Customer Charge and the Distribution Charge.

5/ Plus Rider EBS Option 1 or 2 - See Page 21.

Columbia Gas of Pennsylvania, Inc.

<b>Rate Summary</b>							
Rate per thm							
Main Line Service Rate Schedules Commercial / Industrial	Distribution Charge	Gas Supply Charge 1/	Gas Cost Adjustment	Pass-through Charge 2/	State Tax Adjustment Surcharge 3/	Distribution System Improvement Charge (DSIC) 4/	Total Effective Rate
<b>Rate MLSS - Main Line Sales Service</b>							
Customer Charge:							
Annual Throughput > 274,000 thm and <= 540,000 thm	\$ 469.34				0.00	0.00	469.34
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 1,149.00				0.00	0.00	1,149.00
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 2,050.00				0.00	0.00	2,050.00
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 4,096.00				0.00	0.00	4,096.00
Annual Throughput > 7,500,000 thm	\$ 7,322.00				0.00	0.00	7,322.00
Usage Charge:							
MLS Class I Annual Throughput > 274,000 thm	\$ 0.00937	0.32928	0.01277	0.20847	0.00000	0.00000	0.55989
MLS Class II:							
Annual Throughput > 2,146,000 thm and <= 3,400,000 thm	\$ 0.04481	0.32928	0.01277	0.20847	0.00000	0.00000	0.59533
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 0.03876	0.32928	0.01277	0.20847	0.00000	0.00000	0.58928
Annual Throughput > 7,500,000 thm	\$ 0.03355	0.32928	0.01277	0.20847	0.00000	0.00000	0.58407
<b>Rate MLDS - Main Line Distribution Service</b>							
Customer Charge:							
Annual Throughput > 274,000 thm and <= 540,000 thm	\$ 469.34				0.00	0.00	469.34
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 1,149.00				0.00	0.00	1,149.00
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 2,050.00				0.00	0.00	2,050.00
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 4,096.00				0.00	0.00	4,096.00
Annual Throughput > 7,500,000 thm	\$ 7,322.00				0.00	0.00	7,322.00
Usage Charge:							
MLS Class I Annual Throughput > 274,000 thm	\$ 0.00937	-	-	-	0.00000	0.00000	0.00937 5/
MLS Class II:							
Annual Throughput > 2,146,000 thm and <= 3,400,000 thm	\$ 0.04481	-	-	-	0.00000	0.00000	0.04481 5/
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 0.03876	-	-	-	0.00000	0.00000	0.03876 5/
Annual Throughput > 7,500,000 thm	\$ 0.03355	-	-	-	0.00000	0.00000	0.03355 5/
1/ Please see Page No. 21a for rate components.							
2/ Please see Page No. 21b for rate components.							
3/ The STAS percentage is reflected on Page No. 20 and is applied to the Customer Charge and the Distribution Charge.							
4/ The DSIC percentage is reflected on Page No. 21 and is applied to the Customer Charge and the Distribution Charge.							
5/ Plus Rider EBS Option 1 or 2 - See Page 21.							

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Columbia Gas of Pennsylvania, Inc.

<b>Other Rates Summary</b>		
Rate per thm		
Description	Rate \$/ thm	Applicable Rate Schedules
<b>Penalty Credit/Pipeline Refund Passback - Non-Residential</b>	\$ (0.00004) <sup>1/</sup>	SGSS/SGDS-P1/SCD/LGSS/MLSS
<b>Price to Compare for Residential Gas Supply</b>	\$ 0.37532 <sup>2/</sup>	RSS
<b>Price to Compare for Commercial Gas Supply</b>	\$ 0.37134 <sup>2/</sup>	SGSS (< = 64,400 thms)
<b>State Tax Adjustment Surcharge Percentage</b>	0.000%	Customer and Distribution Charges on all rates
<b>Rate SS - Standby Service</b>	\$ 1.17101	Per therm based on a customer's Maximum Daily Firm Requirement. See Pages 134 - 136 herein for detail.
<p><sup>1/</sup> Includes Penalty Credit and Pipeline Refund passback rate of (\$0.00004) effective October 2021-September 2022</p> <p><sup>2/</sup> Please see Page No. 21c for rate components.</p>		

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Columbia Gas of Pennsylvania, Inc.

<b>Rider Summary</b>		
<u>Riders</u>	<u>Rate</u>	<u>Applicable Rate Schedules</u>
<b>Customer Choice - Rider CC</b>	\$ 0.00010 /thm	RSS/RDS/SGSS/SGDS/SCD/DGDS
<b>Universal Service Plan - Rider USP</b>	\$ 0.13052 /thm	RSS/RDS
<b>Distribution System Improvement Charge - Rider DSIC</b>	0.00%	This percentage is applied to the Distribution Charge and the Customer Charge. See Pages 177-180 for Rider DSIC details.
<b>Elective Balancing Service - Rider EBS:</b>		
Option 1 - Small Customer	\$ 0.01267 /thm	SGDS/SDS
Option 1 - Large Customer	\$ 0.00662 /thm	LDS/MLDS
Option 2 - Small Customer	\$ 0.00697 /thm	SGDS/SDS
Option 2 - Large Customer	\$ 0.00226 /thm	LDS/MLDS
<b>Gas Procurement Charge - Rider GPC</b>	\$ 0.00113 /thm	RSS/SGSS/LGSS/MLSS
<b>Merchant Function Charge - Rider MFC</b>	\$ 0.00499 /thm	RSS
<b>Merchant Function Charge - Rider MFC</b>	\$ 0.00101 /thm	SGSS
<b>Purchased Gas Cost - Rider PGC</b>	Pg. 21a & 21b	Rate Schedules specified on Page 21a & 21b

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**Supplement No. 335 to  
 Tariff Gas - Pa. P.U.C. No. 9  
 Forty-ninth Revised Page No. 21a  
 Canceling Forty-eighth Revised Page No. 21a**

Columbia Gas of Pennsylvania, Inc.

<b>Gas Supply Charge Summary</b>				
Rate per thm				
Rate Schedule	PGCC	Rider GPC	Rider MFC	Total Gas Supply Charge
<b>Rate CAP - Customer Assistance Plan</b>	\$ 0.32815	0.00113	0.00499	0.33427
<b>Rate RSS - Residential Sales Service</b>	\$ 0.32815	0.00113	0.00499	0.33427
<b>Rate SGSS - Small General Sales Service</b>	\$ 0.32815	0.00113	0.00101	0.33029
<b>Rate LGSS - Large General Sales Service</b>	\$ 0.32815	0.00113	-	0.32928
<b>Rate MLSS - Main Line Sales Service</b>	\$ 0.32815	0.00113	-	0.32928

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Mark Kempic - President



Columbia Gas of Pennsylvania, Inc.

<b>Pass-through Charge Summary</b>							
Rate per thm							
Rate Schedule	PGDC	PGDC "E" Factor	Capacity Assignment Factor	Pipeline Refund/ Penalty Credits	Rider CC	Rider USP	Total Pass- through
<b>Rate CAP - Customer Assistance Plan</b>	\$ 0.19200	0.01651	-	-	-	-	0.20851
<b>Rate RSS - Residential Sales Service</b>	\$ 0.19200	0.01651	-	-	0.00010	0.13052	0.33913
<b>Rate SGSS - Small General Sales Service</b>	\$ 0.19200	0.01651	-	(0.00004)	0.00010	-	0.20857
<b>Rate LGSS - Large General Sales Service</b>	\$ 0.19200	0.01651	-	(0.00004)	-	-	0.20847
<b>Rate MLSS - Main Line Sales Service</b>	\$ 0.19200	0.01651	-	(0.00004)	-	-	0.20847
<b>Rate RDS - Residential Distribution Service</b>	\$ 0.19200	0.01651	(0.02828)	-	0.00010	0.13052	0.31085
<b>Rate SCD - Small Commercial Distribution (Choice)</b>	\$ 0.19200	0.01651	(0.02828)	(0.00004)	0.00010	-	0.18029
<b>Rate SGDS - Small General Distribution Service</b>							
Priority One (P1)	\$ 0.19200	0.01651	-	(0.00004)	0.00010	-	0.20857
Non-Priority One (NP1)	-	-	-	-	0.00010	-	0.00010
<b>Rate SDS - Small Distribution Service</b>	\$ -	-	-	-	-	-	-
<b>Rate LDS - Large Distribution Service</b>	\$ -	-	-	-	-	-	-
<b>Rate MLDS - Main Line Distribution Service</b>	\$ -	-	-	-	-	-	-

Issued: December 22, 2021

Mark Kempic - President

Effective: January 1, 2022

**Columbia Gas of Pennsylvania, Inc.**

<b>Price-to-Compare (PTC) Summary</b>						
<b>Rate per thm</b>						
<u>Customer Class</u>	<u>PGCC</u>	<u>Gas Cost Adjustment</u>	<u>Capacity Assignment Factor</u>	<u>Rider GPC</u>	<u>Rider MFC</u>	<u>Total Price-to-Compare</u>
<b>Residential</b>	\$ 0.32815	0.01277	0.02828	0.00113	0.00499	0.37532
<b>Commercial &lt; = 64,400 thm/year</b>	\$ 0.32815	0.01277	0.02828	0.00113	0.00101	0.37134

**Issued: December 22, 2021**

**Mark Kempic - President**

**Effective: January 1, 2022**

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

### **1. The Gas Tariff**

#### **1.1 Filing and Posting**

A copy of this Tariff, which is the rates, rules and regulations under which gas service will be supplied by Columbia Gas of Pennsylvania, Inc. to its customers in Pennsylvania, is on file with the Pennsylvania Public Utility Commission and is posted and open for inspection at the offices of the Company.

#### **1.2 Revisions**

This Tariff may be revised, amended, supplemented and otherwise changed from time to time in accordance with the Pennsylvania Public Utility Law and such changes, when effective, shall have the same force and effect as the present Tariff.

#### **1.3 Application of Tariff**

The Tariff provisions apply to any party or parties lawfully receiving gas service from the Company, under the rates set forth therein, and the receipt of gas shall constitute the receiver a customer of the Company as the term is used herein.

#### **1.4 Rules and Regulations**

The Rules and Regulations, filed as a part of this Tariff, are a part of every contract or agreement for service, whether written, oral or implied, made by the Company, and govern all classes of service where applicable.

#### **1.5 Statement of Agents**

No agent or employee of the Company has authority to make any promise, agreement or representation inconsistent with the provisions of this Tariff.

#### **1.6 Definitions**

The following definitions shall apply to this tariff, unless otherwise clearly indicated:

1. Act shall mean the Pennsylvania legislation known as the 'Natural Gas Customer Choice and Competition Act,' codified at 66 Pa.C.S. § 2201-2211, revising Public Utility Code, 66 Pa.C.S. §§ 101, et. seq.
2. Applicant shall mean any person at least 18 years of age, corporation or other entity that (i) desires to receive from the Company natural gas or any other service provided for in this Tariff at a specific location, (ii) complies completely with all Company requirements for obtaining natural gas or any other service provided for in this Tariff, (iii) has requested and is awaiting Company approval of its request for service, and (iv) is not yet actually receiving from the Company any service provided for in this Tariff. An Applicant shall become a Customer for purposes of this Tariff only after it actually starts receiving the applicable service(s) from the Company under this Tariff. The definition of "Applicant" does not include a person who within 30 days of termination or discontinuance seeks to have service restored or transferred to a new location.

(C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**1. The Gas Tariff - continued**

**1.6 Definitions – continued**

2. Applicant – continued  
For residential utility service, the term “Applicant” is further defined as a natural person not currently receiving service who applies for residential service or any adult occupant whose name appears on the mortgage, deed or lease of the property for which the residential utility service is requested.
3. “BCF” shall mean one billion (1,000,000,000) cubic feet of gas. This is a measure of gas usage.
4. “Billing Cycle” shall mean the regularly recurring period from one meter reading or estimated meter reading, to the subsequent meter reading or estimated meter reading, upon which a customer bill for gas and distribution service, or distribution service, is rendered. A billing cycle need not coincide with a calendar month. (C)
5. “BTU” or “British thermal unit” is the amount of heat energy needed to raise the temperature of one pound of water by one degree F.
6. “Burner Tip” shall mean the point at which natural gas is used such as a furnace, water heater or range.
7. “Capacity Assignment Factor” shall mean the amount equal to the projected annual cost of assigned Firm Capacity less estimated annual storage commodity costs (storage injection, withdrawal, shrinkage and commodity transportation cost) with the net divided by the estimated normalized annual usage of customers electing Choice Distribution Service.
8. “CCF” is a measure of gas usage and shall mean one hundred (100) cubic feet of gas.
9. “Chapter 56” shall mean the PUC regulations that govern metering, billing and collections for residential gas and electricity service found in 52 Pa. Code Chapter 56.
10. “Choice” and “Choice Service” shall mean Distribution service provided to Customers under rate schedules RDS and SCD.
11. Commercial Customer

A customer using gas in an establishment of a commercial or service nature including boarding homes and personal care homes. In this class are included, among others, warehousing, distributing or selling commodities, providing professional services or other economic and social endeavors, wholesale and retail stores, offices, office buildings, hotels, clubs, lodges, associations, restaurants, warehouses, railroad and bus stations, banks, laundries, dry cleaners, undertaking establishments, garages, gasoline stations, theaters, bowling alleys, billiard parlors, motor courts, camps, bars, grills, taverns, retail bakeries, private hospitals, public or private schools, churches, religious and charitable institutions, governmental agencies, or the like.

(C) Indicates Change

## **RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)**

### **1. The Gas Tariff - continued**

#### **1.6 Definitions - continued**

11. "Commercial Customer" – continued

Included in this group are customers who receive the Company's gas service through one meter set to a combination of four or more dwelling units or through one meter set to a combination of up to three dwelling units and one or more business premises, where the business premises is the predominant usage factor. If the ratepayer's predominate usage is for natural gas powered vehicle service, then the ratepayer will be classified as a commercial ratepayer.

If gas is supplied through a single meter and is used for both commercial and residential or commercial and industrial usage, the service will be considered commercial if it is the predominant usage factor.

12. "Commission" shall mean the Pennsylvania Public Utility Commission. The state agency responsible for utility rates and services offered by the Company and for Natural Gas Suppliers as provided for in 66 Pa. C.S. §2208 of the Act.

13. "Commodity Charge" and "Natural Gas Supply Charge" shall mean basic service charges for natural gas supply services to retail customers, excluding charges for natural gas distribution services.

14. "Company" and "Natural Gas Distribution Company" and "NGDC" shall mean Columbia Gas of Pennsylvania, Inc., a public utility that provides Natural Gas Distribution services and which may provide Natural Gas Supply Services and other services.

15. "Connected Load" shall mean the sum of the maximum energy ratings of all natural gas consuming devices connected for use on the customer's property. (C)

16. "Customer" shall mean a person at least 18 years of age, or a partnership, association, corporation or other entity that purchases natural gas and in whose name a service account exists with the Company. For the limited purpose of changing an NGS, "Customer" may also include an agent who has been duly authorized to initiate a change of the Customer's NGS on behalf of that person, partnership, association, corporation, or other entity through a signed document which identifies by name the agent who has the authority to initiate a change of the Customer's NGS. PA. P.U.C. Docket No. M-00991249F006.

17. "Customer Proxy" generally means the entity that receives notices (e.g. OFOs, OMOs, SFO, etc), receives bills, and controls the gas bank account. Specifically, "Responsible Party" shall mean the Customer in circumstances described in paragraphs 1, 2 and 3 of the "Shipper" definition, and the Natural Gas Supplier in circumstances described by paragraph 4 of the "Shipper" definition.

18. "Distributed Generation" shall mean any generating resource other than central station generation that is placed close to the load being served, usually meaning the customer site. Distributed Generation technologies may include, but not limited to, reciprocating engines, gas turbines, microturbines, and fuel cells.

19. "Distribution", "Distribution Service" and "Natural Gas Distribution Service" shall mean Natural Gas Distribution Service as defined in the Commission's Docket No. M-00991249F0005.

(C) Indicates Change

## **RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)**

### **1. The Gas Tariff - continued**

#### **1.6 Definitions - continued**

20. "Distribution Charge" shall mean the basic service charges for the delivery of natural gas to a retail customer from the point of receipt into the Company's system and shall appear as a line item on a customer's bill.
21. "Distribution Pipeline" shall mean any Company pipeline other than a Transmission Pipeline or Company service line.
22. "Dth" or "Dekatherm" shall mean ten (10) therms.
23. "Electronic Flow Corrector" or "EFC" shall mean a device that may be attached to a meter with an instrumentation drive and is used to correct measured usage to standard conditions based on actual pressure and temperature. (C)
24. "FERC" or "Federal Energy Regulatory Commission" shall mean the United States federal agency with jurisdiction over interstate electricity sales, wholesale electric rates, hydroelectric licensing, natural gas pricing, and oil pipeline rates. FERC also reviews and authorizes liquefied natural gas (LNG) terminals, interstate natural gas pipelines and non-federal hydropower projects.
25. "FTS" shall mean firm transportation service provided by an interstate pipeline in which gas is transported on a firm basis from designated receipt points to designated delivery points.
26. "Gas" or "Natural Gas" or "Natural Gas Supply" shall mean the hydrocarbon gas obtained from underground and undersea porous sedimentary rocks. As specified in this tariff, a customer may purchase their gas from an NGS or from the Company.
27. "Gas Cost Adjustment" shall mean the amount billed or credited each month to account for the differences between projected and actual gas supply costs of the Company and is also referred to as the Purchased Gas Commodity Cost (PGCC) "E" Factor. When applicable, the Gas Cost Adjustment appears as a line item on a customer bill.
28. "Gas Supply Charge" shall include the PGCC, the Rider GPC and the Rider MFC and will appear as a line item on the bill of a customer purchasing their natural gas supply service from the Company. If the customer has selected an NGS to serve them under Choice Distribution Service, and the Company is including the NGS gas supply price on the Company's bill to the customer, then the Gas Supply Charge will reflect the charge provided by the NGS to be billed to the customer by the Company.
29. "General Distribution Service" and "GDS" shall mean Distribution service provided under rate schedules DGDS, CDS, EGDS, LDS, MLDS, NCS, SGDS or SDS.
30. "Human Needs" or "Essential Human Needs" or "Essential Human Needs Use" shall mean gas usage by customers for service to any buildings where persons normally dwell including, but not limited to, residences, apartment houses, dormitories, hotels, motels, hospitals, correctional institutions, and nursing homes as well as the use of natural gas by sewage plants.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**1. The Gas Tariff - continued**

**1.6 Definitions - continued**

31. Industrial Customer

A customer using gas for creating or changing raw or unfinished material into another form or product through the application of heat or heat treating, steam agitation, evaporation, baking, drying, distilling, etc.

Typical industrial users are manufacturing plants, machine shops, steel and iron mills, foundries, lumber planing and saw mills, canneries, dairies, meat packers, breweries, distilleries, potteries, railroad repair shops, refineries, creameries, flour mills, pump stations, ice plants, quarries, milk plants, mines, shipbuilders, chemical plants, grain elevators, food processing facilities, petrochemical operations in which the gas is the raw material, etc. If gas service is supplied through a single meter and is used for both industrial and commercial purposes, the service shall be considered industrial if the industrial usage is the predominant usage factor.

32. "Instrumentation Drive" shall mean a mechanism that may be attached to some types of meters and that provides the ability to install a flow correcting device to the meter. (C)

33. "Local Market Area" shall mean a continuous physically interconnected system of Company owned distribution piping through which the Company provides natural gas service to customers in a discrete geographic area, utilizing one or more common Points of Delivery from interstate pipeline supplier(s) or local gas supplier(s).

34. "Maximum Daily Quantity" or "MDQ" shall mean a Customer's maximum usage during a 24-hour period based on recent historical Customer consumption data. (C)

The Company shall perform an MDQ calculation each year based on data ending March 31 and shall provide the new MDQ to customers and / or their agent of record in September. The newly calculated MDQ will be effective beginning with the November cycle billing. An adjustment to the MDQ may be made at any time upon agreement of the Customer and the Company. The MDQ will be calculated as follows unless otherwise specified in this tariff:

a. For Monthly Read Meters

A regression analysis comparing Monthly Degree Days to Monthly Usage based on a minimum of twelve (12) months and a maximum of thirty-six (36) months will be developed to calculate the MDQ.

i. When the regression analysis yields an R Squared value greater than 0.6, the MDQ will be based on the regression analysis and the following calculation will be used to determine the MDQ:

$$MDQ = Base Load + Heat Load * (Market Area Design Day Degree Days)$$

ii. When the regression analysis yields an R Squared value less than 0.6, the MDQ will be based on the highest monthly usage in the prior three years and the following calculation will be used to determine the MDQ:

$$MDQ = Highest Monthly Usage in Past Three Years / 25 days$$

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**1. The Gas Tariff - continued**

**1.6 Definitions - continued**

34. "Maximum Daily Quantity" or "MDQ" – continued (C)
- b. For daily read meters, the MDQ will be based on the highest daily usage in the past three years.
  - c. For new meters or new customer usage without sufficient monthly or daily data, the MDQ will be based on Connected Load until the next MDQ update.
35. "Mcf" shall mean one thousand (1,000) cubic feet of gas.
36. "Month" shall mean calendar month.
37. "Medical Certificate" shall mean a written document: 1) certifying that a customer or member of the customer's household is seriously ill or has been diagnosed with a medical condition which requires the continuation of service to treat the medical condition; and 2) signed by a licensed physician, nurse practitioner or physician's assistant.
38. "Pass-through Charge" shall mean the charge that appears as a line item on a residential, commercial and industrial bill for an account served pursuant to Rate Schedules CAP, RDS, RSS, SGSS, SCD, SGDS, LGSS, MLSS and PS. Pass-through Charges may include: 1) the Purchased Gas Demand Charge ("PGDC"); 2) the PGDC "E" Factor; 3) the Capacity Assignment Factor ("CAF"); 4) the Rider Customer Choice charge ("Rider CC"); and 5) the Rider Universal Service Plan charge ("Rider USP").
39. "Pipeline Scheduling Point" or "PSP" shall mean a single delivery point or set of delivery points grouped or designated by an upstream pipeline for purposes of scheduling gas supplies for delivery by such upstream pipeline and shall consist of the following: Interconnections with Dominion Transmission, Inc., Equitrans, L.P., National Fuel Gas Supply Corporation, Tennessee Gas Pipeline Company, Texas Eastern Transmission, LP and Columbia Gas Transmission, LLC. The interconnections with Columbia Gas Transmission, LLC include the Market Areas and Master List of Interconnections as defined in the General Terms and Conditions of the FERC Gas Tariff of Columbia Gas Transmission, LLC. As of May 1, 2010, the Columbia Gas Transmission, LLC Pipeline Scheduling Points included: 25E-25 (Lancaster); 25-26 (Bedford); 25E-29 (Downingtown); 25-35 (Pittsburgh); 25-36 (Olean); 25-38 (Rimersburg); 25-39 (New Castle) and 25-40 (PA/WV Misc).
40. "Price-to-Compare" or "PTC" shall mean the dollar amount charged by the Company for gas supply and used by consumers to compare prices with other NGSs. The Price-to-Compare includes the PGCC, the CAF, the GPC, the MFC and the Gas Cost Adjustment.

(C) Indicates Change



## **RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)**

### **1. The Gas Tariff - continued**

#### **1.6 Definitions - continued**

##### **41. Residential Customer**

A customer, at least 18 years of age, using gas in a single family residential dwelling or unit for space heating, air conditioning, cooking, water heating, incineration, refrigeration, laundry drying, lighting, incidental heating, or other domestic purposes. For residential utility service, the term "Customer" is further defined as a natural person in whose name a residential service account is listed and who is primarily responsible for payment of bills rendered for the service or any adult occupant whose name appears on the mortgage, deed or lease of the property for which the residential utility service is requested. A Customer whose service has been terminated or discontinued in compliance with this Tariff and existing Pennsylvania statute will remain a Customer if, within 30 days of discontinuance or termination, the Customer requests to have service reconnected or transferred to a new location.

Included in this group are customers using gas through one meter set which provides service to two or three dwelling units in a multi-family residence or building where the owner of the building occupies one of the dwelling units, or through one meter set to a combination of one dwelling unit and one or more business premises, where the residential premises is occupied by the owner of the building and is the predominant gas usage factor. If gas is supplied through a single meter and is used for both residential and commercial purposes, the service shall be considered residential if the residential usage is the predominant usage factor.

42. "Sales Service" shall mean service provided by the Company in which the customer purchases its gas supplies from the Company and the Company distributes the gas supplies to the Customer.

43. "Shipper" generally means the entity nominating gas service for Distribution Service accounts. Specifically, "Shipper" is defined as:

- i.) a General Distribution Service Customer that nominates gas for Distribution; or
- ii.) a Natural Gas Supplier that nominates the General Distribution Service Customer's gas for distribution, but which has not been appointed in writing as the Customer's agent by the Customer; or
- iii.) a Natural Gas Supplier that nominates General Distribution Service Customer's gas for distribution, which NGS is acting as the General Distribution Services Customer's duly authorized agent for the purpose of purchasing gas; or
- iv.) a Natural Gas Supplier that nominates the General Distribution Service Customer's gas for distribution, which NGS is acting as the General Distribution Service Customer's duly authorized aggregation agent for the purpose of purchasing gas.

44. "Supplier of Last Resort" shall mean the Company or another entity as determined pursuant to §2207 of the Act that provides natural gas supply services to customers that do not elect another supplier or choose to be served by the supplier of last resort, customers that are refused service from another natural gas supplier, or customers whose natural gas supplier fails to deliver the required gas supplies. Currently, the Company is the supplier of last resort for all customers under the terms of this tariff. Each customer may only have one supplier of last resort.

## **RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)**

### **1. The Gas Tariff - continued**

#### **1.6 Definitions - continued**

45. "Telemetry" shall mean an electronic communications process where the gas meter, equipped with an Electronic Flow Corrector and cellular modem or other telecommunications device utilized by the Company, electronically sends metering information to a host database of the Company. Customers using meters with Telemetry will have the option of electing OFOs or OMOs for those meters as described in Rule 3. Rules Applicable Only to General Distribution Service, Operational Matching Order paragraph of the Rules Applicable to Distribution Service of this tariff.
46. "Therm" or "thm" shall mean a unit of heat equivalent to 100,000 British thermal units. The Company uses thm as the unit of measure for billing its customers.
47. "Therm multiplier" shall mean a numeric multiplier that is applied to the volume of gas consumed (as measured in cubic feet, CCF, or MCF) to determine the amount of energy consumed (as measured in therms).
48. "Transmission Pipeline" shall mean pipelines and related facilities which are either: 1) owned by the Company in the form of a D-Line or a Company-owned pipeline that operates at a hoop stress of 20 percent or more of the specified minimum yield strength of the pipe as determined by 49 C.F.R §192.3; or 2) pipelines and related facilities owned by another company which obtains at least 90% of its gas operating revenues from the transportation of gas for others and classifies at least 90% of its mains (other than service pipe) as field and gathering lines, storage, or transmission lines. The Company's Customers are not typically served directly from a Transmission Pipeline, and according to the provisions set forth in the Termination of Service from Transmission Pipelines section of this Tariff, the Company reserves the right to remove, relocate or abandon its Transmission Pipelines.
49. "User Without Contract" shall mean any person who has not contacted the Company to establish service in their name but who is receiving the benefits of natural gas service. This situation includes, but is not limited to, situations wherein the Company arrives at the premises to disconnect the service as a result of a request from the previous customer and finds the premises occupied. User Without Contract does not include instances where the Company's meter or equipment has been tampered with; the service was obtained through fraud or material misrepresentation of the customer's identity; a tariff provision was violated so as to endanger the safety of a person or the integrity of the Company's system, or the gas service was otherwise established without the Company's authorization. (C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**2. Service Limitations**

**2.1 Availability**

The use of the Company's service shall not be for any purpose other than that covered by the availability provisions of the rate under which service is supplied.

**2.2 Transmission Lines**

Transmission pipelines or high pressure "D-Line" distribution facilities, from which gas may be supplied to customers along the route thereof, are not intended and cannot be maintained solely for service to such customers. The Company may refuse to render service from such pipelines in those instances where hazardous conditions of service might result from the pressures involved, where the service is subject to early termination, or partial or complete failure, arising from depletion or insufficiency of local gas supply, where the costs incident to rendering service would be of such nature as to result in discrimination against other customers, or where for other reasons, such as the temporary nature of certain pipelines, the service would be of short duration, hazardous or inadequate. (See the Termination of Service from Transmission Pipelines paragraph of this tariff.)

**2.3 Gas Emergency Rules**

2.3.1 Definitions

- A. "Alternate Fuel Capability" shall mean a situation in which an alternate fuel could have been utilized whether or not the facilities for such use have actually been installed. For purposes of this definition, alternate fuel means any fuel other than natural gas.
- B. "Emergency" shall mean whenever the aggregate customer demand on the Company's system or confined segment of the system exceeds or threatens to exceed the gas supply or capacity that is actually and lawfully available to the Company to meet the demands, and the actual or threatened excess in demand creates an immediate threat to the Company's system operating integrity with respect to Priority 1 customers, as defined in the Priority-based Curtailment definitions. (C)
- C. "Emergency Action Curtailments" shall mean curtailments of natural gas supply service and/or distribution service pursuant to these Gas Emergency Rules.
- D. "Essential Human Needs Use" shall mean gas usage by customers for service to any buildings where persons normally dwell including, but not limited to, apartment houses, dormitories, hotels, hospitals, and nursing homes as well as the use of natural gas by sewage plants.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**2. Service Limitations - continued**

**2.3 Gas Emergency Rules - continued**

2.3.1 Definitions - continued

- E. "Firm Service" shall mean service pursuant to schedules or contracts under which the utility is expressly or impliedly obligated to deliver specific quantities of gas within a given time period or which anticipate no interruptions, but which may permit unexpected interruptions in case service to higher priority customers is threatened. (C)
- F. "Interruptible Service" shall mean service pursuant to schedules or contracts under which the utility expressly or impliedly reserves the option to interrupt or curtail deliveries.
- G. "Plant Protection Use" shall mean minimum quantities of natural gas required to prevent physical harm to the plant facilities or danger to plant personnel when such protection cannot be afforded through the use of an alternate fuel. Plant protection requirements include quantities of gas necessary for the protection of such material in process as would otherwise be destroyed, but does not include deliveries required to maintain production.
- H. "Priority 1" shall mean gas supply and distribution services for Essential Human Needs Use.

2.3.2. Demonstration of Firm Pipeline Capacity (C)

In the event of an Emergency, as defined in the Service Limitations section of the Rules and Regulations of the Company's tariff, the Company may, but is not required to, requested Shippers to provide proof of utilization of firm pipeline capacity with primary firm entitlements to a city gate delivering into the company Local Market Area impacted by such Emergency. Absent such proof, the Shipper's deliveries on behalf of its customer(s) in the affected Local Market Area shall not be considered firm to the extent the deliveries exceed the affected customer(s)' contracted Standby Service with the Company.

Proof of firm pipeline capacity as described above shall require the Shipper to provide a copy to the Company of the applicable firm pipeline contracts reflecting the primary firm entitlements to the city gate delivering into the Company Local Market Area impacted by the Emergency and an appropriate nomination on the Company's electronic bulletin board reflecting such contract as the upstream contract in the nomination. The Shipper may redact pricing information in any contract supplied under this paragraph.

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**2. Service Limitations - continued**

**2.3 Gas Emergency Rules - continued**

2.3.3 Emergency Actions Curtailments

(C)

- A. In the event of an Emergency, if, in the sole judgment of the Company, there is sufficient time, the Company shall use reasonable business and operational efforts to: interrupt all interruptible services, issue Operational Flow and Matching Orders and Operational Alerts pursuant to the Rules Applicable to Distribution Service section of this tariff, and call for voluntary usage reductions by all customers prior to requiring reductions in gas consumption according to the provisions below.
- B. In the event of an Emergency, the Company may curtail, in part or in whole, natural gas supply and/or distribution service for each commercial and industrial customer that is not a Priority 1 customer. Such curtailments will be made without regard to priorities of use as necessary to minimize the potential threat to public health and safety. Emergency Action curtailments will not require reductions to a level below the amount necessary for Plant Protection Use as defined in the Priority-Based Curtailment Definitions section. When all other service has been curtailed except for Priority 1 service and the Company continues to be unable to meet Priority 1 requirements, the Company shall exercise its judgment as to any further curtailment that may be necessary and shall utilize measures designed to minimize harm to customers if curtailments to plant protection use are found to be necessary. The Company shall restore service as soon as practicable to any gas-fired electric generation facility that is deemed critical to electric system reliability by the electrical system's control area operator.
- C. In order to implement Emergency Action Curtailments, the Company shall provide an authorized usage factor using the means most likely to reach impacted customers (via telephone, fax, e-mail, electronic bulletin board or other reasonable means). For industrial and commercial customers taking General Distribution Service, the authorized usage factor will be based on each customer's then currently effective Maximum Daily Quantity. For sales service customers, the Company will base the authorized usage factor upon a recent billing cycle or other readily available consumption data that is available to both the customer and the Company.
- D. Emergency Action Curtailments shall be for a period specified by the Company until further notice, but shall last no more than five business days unless extended by Commission order. As an alternative to extending mandatory reductions for periods beyond five days, the Commission may order the Company to initiate Priority-Based Curtailments as defined below. The Company may change a customer's authorized usage factor, upon notice, at any time during an Emergency.

(C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**2. Service Limitations - continued**

**2.3 Gas Emergency Rules – continued**

2.3.4 Priority-Based Curtailments

- A. In the event the Commission orders a Priority-Based Curtailment, it will be administered in the following order, without incurring thereby any liability for any subsequent loss, injury, expense or damage which the customer may sustain by reason of such curtailment or discontinuance. If less than all of the requirements under a classification must be curtailed or discontinued, the Company will implement the curtailment or discontinuance on a pro-rata basis to the extent feasible, but may require curtailment in only portions of the Company's service territory. The following priority listing identifies the order of interruption for distribution services and sales services by incorporating the interruption requirements found in the Rules Applicable to Distribution Service.
- B. In the event the Commission orders a Priority-Based Curtailment, the Company shall provide all affected customers the maximum notice possible, by means of telephone, fax or other acceptable forms of electronic communications and will specify the curtailment percentage of the customer's firm gas service and resulting allowance as may be the case.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**2. Service Limitations - continued**

**2.3 Gas Emergency Rules - continued**

2.3.4 Priority-Based Curtailments - continued

Order of Curtailment	Priority	Rate Schedule	Type of Gas	
1	7	CDS, MLDS, LDS, NSS, NCS, EGDS, NGV, SDSS	Non-Flowing Distribution and Interruptible Service	(C)
2	6	SDS, SGDS	Non-Flowing Distribution and Interruptible Service	
3	5	CDS, MLDS, LDS, NCS, EGDS, NGV	Flowing Non-Contiguous Distribution Service	(C)
4	4	SDS, SGDS	Flowing Non-Contiguous Distribution Service	
5	3	CDS, MLDS, LDS, SDS, SGDS, MLSS, LGSS, SGSS, SS, NCS, EGDS, NGV, NSS	Industrial Flowing Contiguous Distribution and Firm and Interruptible Service	(C)
6	2	CDS, MLDS, LDS, SDS, SGDS, MLSS, LGSS, SGSS, SS, NCS, EGDS, NGV, SCD, NSS	Commercial Flowing Contiguous Distribution and Firm Non-Human Needs and Interruptible Service	(C)
7	1	RSS, SGSS, LGSS, MLSS, MLDS, LDS, SS, RDS, SDS, SGDS	Residential and Essential Human Needs Service	

Notes:

- 1) "Non-flowing Distribution" as used in Priorities (6) and (7) above is defined as the failure of customer-owned supplies to reach a Delivery Point of the Company as enumerated in the Rules Applicable to the Distribution Service.
- 2) "Flowing Non-Contiguous Distribution" as used in Priorities (4) and (5) above is defined as customer-owned supplies which have reached a Delivery Point of the Company, but at a Local Market Area other than the one in which the customers are located as defined in the Rules Applicable to Distribution Service.
- 3) "Flowing Contiguous Distribution" as used in Priority Categories (2) and (3) above is defined as customer-owned supplies which have reached a Delivery Point in the same Company Local Market Area in which the Customer's facilities are located as defined in the Rules Applicable to Distribution Service.
- 4) Customers in a higher priority, with Priority 1 being the highest, will not be curtailed until all customers falling into a lower priority have been restricted to plant protection use levels, unless operational circumstances or physical limitations warrant a different result.
- 5) Where only a partial restriction of a priority category is required, implementation shall be pro-rata to the extent practicable under the circumstances.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**2. Service Limitations - continued**

**2.3 Gas Emergency Rules - continued**

2.3.4 Penalty Provisions

A. Penalty for Unauthorized Use

When a customer consumes more gas than the authorized usage factor specified by the Company under the Gas Emergency Rules section of this tariff, the Customer shall pay a penalty of Four dollars and sixty-six cents (\$4.66) per thm for each thm taken in excess of the customer's authorized usage factor.

Any penalty charges incurred will be billed for the billing cycle in which the unauthorized consumption first occurs. Penalty charges will be due and Customer shall be subject to disconnection of service for nonpayment of such charges in accordance with the Rules and Regulations Governing the Distribution and Sale of Gas of this tariff. (C)

B. Continued Violation

The Company may discontinue service, for the duration of an emergency, to a customer that takes gas in violation of the provisions of the Gas Emergency Rules section of this tariff.

C. Disposition of Penalties

As of December 31 of each year, the Company shall total all penalties then collected from all Customers resulting from the Gas Emergency Rules applicable to the contract period of the same year. As of December 31 of each year, the Company shall also total the penalties paid to its supplier(s) for quantities taken in excess of the quantities authorized by supplier(s) for the contract period of the same year. The Company shall return to all Customers who did not incur penalties under the penalty provisions of the Gas Emergency Rules all penalties collected under the Gas Emergency Rules in excess of those penalties paid to the Company's supplier(s). The total amount of such penalties to be returned shall be divided by the total quantity of sales to all Customers who did not incur penalties during the contract period. The result of this computation shall represent the factor to be multiplied by each such Customer's total purchase quantities during the applicable contract period to determine the amount to be returned for each such Customer as a credit on the invoice to Customer for the January billing cycle. If the credit computed as above is less than one-thousandth of a cent per therm, the penalties to be returned shall be temporarily retained and added to the penalties to be returned in the subsequent period. All references to "contract period" in this Section shall mean a twelve-month period ended October 31. (C)

(C) Indicates Change



**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**2. Service Limitations - continued**

**2.4 Emergency Curtailment for Tests or Repairs**

If an emergency situation arises such as the necessity to modify, test, replace or repair the Company's facilities, or the facilities of the Company's supplier of gas, and the gas available for distribution by the Company is insufficient to meet all of the Customer's authorized quantities, then the Company, upon providing as much notice as possible to customer, shall order additional curtailment to customer to the extent required. Such additional reduction required shall be determined by the Company without regard to priorities of use; however, the authorized quantity shall not be lower than the minimum quantity necessary for Plant Protection Use. In the event the initial notice of additional curtailment to Customer is oral, such notice must be confirmed in writing within forty-eight (48) hours. The Commission will be notified immediately of the declaration of an emergency situation.

If Customer exceeds its authorized usage factor during a period of Emergency Curtailment for Tests or Repairs, Customer shall pay a penalty of Four dollars and sixty-six cents (\$4.66) per thm for all quantities taken in excess of the Customer's emergency authorized quantity.

(C) Indicates Change

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**Issued: December 19, 2014**

**M. R. Kempic  
President**

**Effective: December 20, 2014**

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**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**2. Service Limitations - Continued**

**2.5 Compliance with Minimum Insulation Standards**

The Company shall refuse service to all applicants for new gas service at facilities that do not meet the minimum insulation standards as prescribed herein. All applicants for new gas service must certify that the following minimum insulation standards have been met before service will be established.

**2.5.1 Minimum insulation Standards - Residential Structures**

A residential structure is a single-family residence, duplex, townhouse or multi-family apartment.

Any new or renovated residential structure to be served with gas for space heating purposes shall be thermally protected to the minimum standards set for new or renovated residential structures in the "Building Energy Conservation Act", as amended from time to time by the Commonwealth of Pennsylvania, and the rules and regulations lawfully promulgated thereunder by the Pennsylvania Public Utility Commission and the Pennsylvania Department of Community Affairs.

The following standards shall apply to existing residential dwellings where economically feasible:

- (a) The thermal resistance of building sections adjacent to heated space shall be:
- |  | <u>Minimum</u> |
|--|----------------|
| 1. Roof/ceiling  | R-19           |
| 2. Exterior Walls  | R-11           |
| 3. Floors over unheated crawl spaces and unheated basements                        | R-11           |
| 4. Floors over unheated garages and areas open to the outside                      | R-19           |
| 5. Foundation walls above frostline, including walls in living areas and basements | R-7            |
| 6. Edge insulation   | R-5            |
| 7. Heating ducts in unheated areas   | R-5            |
- (b) Storm doors or insulated doors and storm windows or windows glazed with insulating glass shall be installed.
- (c) Main entrance doors to multi-family apartment buildings shall be self-closing.
- (d) Automatic thermostats should be used.
- (e) Vapor barriers with adequate ventilation, weatherstripping, sill sealers, exterior caulking and attic fans shall be used wherever applicable.

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**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**2. Service Limitations - Continued**

**2.5 Compliance with Minimum Insulation Standards -Continued**

These standards shall apply to existing residential dwellings where economically and feasibly possible.

Mobile homes constructed after June 15, 1976 must meet the HUD "Mobile Home Construction and Safety Standards".

Mobile homes constructed before June 15, 1976 must satisfy this minimum thermal standard: "Storm doors or insulated doors and storm windows or windows glazed with insulating glass shall be installed."

**2.5.2 Minimum Insulation Standards--Commercial and Industrial Structures**

Any new commercial or industrial structure, where natural gas is to be utilized for space heating, must be thermally protected to the minimum thermal protection standards of ASHRAE 90-75.

Any existing commercial or industrial structure, where gas is to be utilized for space heating, must be thermally protected to the minimum thermal protection standards of ASHRAE 90-75 where economically and physically possible.

Where natural gas is to be used for product processing, the application for gas service will be reviewed by the Company to determine if the applicant has considered the economically efficient use of gas.

## **RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)**

### **3. Application for Service**

#### **3.1 Application**

All Applicants desiring any type of service from the Company under this Tariff shall contact the Company and specifically request the type and nature of service. Applications for service may be made by telephoning the Company or its authorized agent, or through application via the Internet.

Upon being contacted by a customer requesting service, the Company will advise the customer that Choice service is available and that the Company can mail them a list of licensed NGSs offering retail service in the Company's service territory with appropriate contact information for those suppliers. The Company will also advise the customer that they can view this information on the Internet and refer the customer to the Commission for further information.

Prior to providing utility service, the Company may require the applicant to provide:

1. Information that positively identifies him/her self.
2. The name of any adult occupant whose name appears on the mortgage, deed or lease of the property for which the residential utility service is requested.
3. The names of each adult occupant residing at the location, and proof of their identity.
4. A cash deposit, when applicable, as described in the Credit section of this tariff.

(C)

The Company may ask for the combined gross income of all adult occupants; however, the applicant is not required to provide the information as a condition of receiving gas service, unless the applicant is seeking to enroll in the Company's Customer Assistance Program, or the applicant is applying for service at a location previously terminated for non-payment, in which cases the applicant must provide the combined gross income of all adult occupants.

#### **3.2 Right to Reject**

The Company may place limitations on the amount or character of service it will supply, or may reject applications for any of the following reasons:

- (a) Until the customer has complied with the state and municipal regulations governing gas service.
- (b) If the Company does not have adequate facilities to render the service desired.
- (c) If such service is of a character that it is likely to affect unfavorably service to other customers.
- (d) If, in the judgment of the Company, the applicant's installation of piping or gas equipment is hazardous, or of such a character that satisfactory service cannot be rendered.
- (e) If an extension of street main, except as set forth under Section 8--Extensions, is required to furnish such service.
- (f) Where the service proposed is from a transmission pipeline as specified in the Transmission Lines section of this tariff.
- (g) When it is necessary to conserve the supply of gas as specified in the Service Limitations section of this tariff.
- (h) Until the customer has complied with minimum insulation standards as specified in the Compliance with Minimum Insulation Standards section of this tariff.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**3. Application for Service – continued**

**3.2 Right to Reject – continued**

- (i) Failure to provide the names of each adult occupant residing at the location and proof of their identity.
- (j) When an applicant who is required to secure an account to obtain service, does not pay a security deposit and does not provide a third party guarantor
- (k) Non-payment of a cash deposit equal to one-sixth of the applicant's estimated annual bill, at the time the Company determines a deposit is required, from the following:

(1) An applicant who previously received utility distribution services and was a customer of the Company and whose service was terminated for any of the following reasons:

- I. Nonpayment of an undisputed delinquent account.
- II. Failure to complete payment of a deposit, provide a guarantee or establish credit.
- III. Failure to permit access to meters, service connections or other property of the public utility for the purpose of replacement, maintenance, repair or meter reading.
- IV. Unauthorized use of the utility service delivered on or about the affected dwelling.
- V. Failure to comply with the material terms of a settlement or payment arrangement. (C)
- VI. Fraud or material misrepresentation of identity for the purpose of obtaining utility service.
- VII. Tampering with meters, including, but not limited to, bypassing a meter or removal of an automatic meter reading device or other public utility equipment.
- VIII. Violating tariff provisions on file with the commission so as to endanger the safety of a person or the integrity of the delivery system of the public utility.

(2) Any Applicant or Customer who is unable to establish creditworthiness to the satisfaction of the public utility through the use of a generally accepted credit scoring methodology which employs standards for using the methodology that fall within the range of general industry practice.

(3) A Customer who fails to comply with a material term or condition of a settlement or payment arrangement. (C)

**3.3 Acceptance**

Acceptance of service by the customer shall constitute an agreement to accept service under these Rules and Regulations, as amended from time to time, the Orders or Rules of the Pennsylvania Public Utility Commission, and Laws of the Commonwealth of Pennsylvania, and the Laws of the United States of America.

**3.4 Unauthorized Use**

The use of service delivered on or about the affected dwelling obtained from the Company without authority may be immediately terminated by the Company without prior notice as specified in the Notice of Termination of Service section of this tariff. The use of service without notifying the Company and enabling it to read its meter will render the user liable for any amount due for service supplied to the premises from the time of the last reading of the meter, immediately preceding his occupancy, as shown by the books of the Company.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**3. Application for Service – Continued**

**3.5 Fraud or Material Misrepresentation**

The Company may immediately terminate service when fraud or material misrepresentation of the customer's identity is used for the purpose of obtaining service as specified in the Termination of Service section of this tariff.

**4. Customer's Installations**

**4.1 Information from Customer**

Anyone desiring to equip his premises for the use of gas shall communicate with the Company personally, or through his contractor or agent, giving the exact location of the premises and details of all gas consuming equipment to be installed.

**4.2 Point of Connection**

The Company will designate the point where the customer would be required to terminate his piping for connection to the lines of the Company. The furnishing of such information does not constitute an agreement, or obligation, on the part of the Company to render service.

**4.3 Excess Flow Valves**

(C)

A customer who qualifies pursuant to 49 CFR Section 192.383 may request installation of an Excess Flow Valve (EFV). The customer will be required to pay all EFV installation costs associated with such installation before the Company begins work, if:

- a. the Company has not scheduled the customer's premises for a service line replacement or a new service line, or
- b. the customer requests the installation prior to the Company's scheduled installation time.

**4.4 Meter Connections**

(C)

A domestic customer, at his expense, shall furnish and install the necessary piping, valves and fittings, exclusive of meter swivels, for the installation of the Company's meter or meters. All other customers may be required to furnish said piping, etc. depending upon the quantity of gas to be used and the conditions under which service is to be rendered.

**4.5 Meter Space**

(C)

The customer shall provide, free of expense to the Company, a space satisfactory to the Company for meters, regulators, pipes, meter protection equipment or other equipment of the Company which may be necessary for the rendering of adequate service, the Company reserving the right to establish standards as to the location, size, fire-proofing, ventilating, etc. of such space in accordance with pressure conditions, quantities and other pertinent factors. In certain buildings, the Company may require that an approved meter room be provided.

(C) Indicates Change

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**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**4. Customer's Installations – continued**

**4.6 Meter Location**

4.6.1 General

4.6.1.1 Unless otherwise specified in this tariff, meters shall be located outside.

4.6.1.2 The Company shall have the right to determine the location of its meters, which must be placed where they will be easily accessible for meter reading, inspection, repairs, testing, changing and operation of the gas shut-off valve, and not exposed to outside forces such as extreme heat (as near steam pipes, boilers or furnaces), sudden changes of temperature, or liable to damage by having earth or objects thrown on or placed against them. Meters will not be set in coal cellars under any circumstances, nor under the deck of show windows, or in small closets, or other locations of a like character.

4.6.1.3 When a premises has multiple meters in multiple locations at the premises each meter should be tagged or otherwise labeled to indicate there are multiple meter locations at the premises. (C)

4.6.1.4 When feasible and practical to do so, the meter location must accommodate the installation of the service line in a straight line perpendicular to the main.

4.6.1.5 Meters may not be installed in the following locations:

- (a) Beneath or in front of windows or other building openings that may directly obstruct emergency fire exits.
- (b) Under interior stairways.
- (c) Under exterior stairways, unless an alternate means of egress exists and the meter is in a well-vented location under stairs constructed of non-combustible material.
- (d) A crawl space.
- (e) Near building air intakes pursuant to local or state building codes.
- (f) In contact with soil or other potentially corrosive materials.

(C) Indicates Change

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**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**4. Customer's Installations – continued**

**4.6 Meter Location - continued**

(C)

4.6.2 Inside Meter Location

(C)

4.6.2.1 An inside meter location shall be considered only when:

(C)

- (a) The service line pressure is less than 10 PSIG; or,
- (b) A meter is located in a building that meets one of the following criteria:
  - (i) The building is listed in the National Register of Historic Places or the customer or building owner notifies the Company that the building is eligible to be listed in the National Register of Historic Places and the eligibility can be readily confirmed by the Company.
  - (ii) A building is located within a historic district that is listed in the National Register of Historic Places or the customer or building owner notifies the utility that the historic district is eligible to be listed in the National Register of Historic Places and the eligibility can be readily confirmed by the Company.
  - (iii) A building has been designated as historic under the Pennsylvania Historic District Act, Municipalities Planning Code, or Municipal Home Rule Charter.
  - (iv) A building is located within a locally designated historic district or is eligible for such listing or a building is individually designated pursuant to local ordinance as a historic landmark or is eligible for such listing.
- (c) Protection from ambient temperatures is necessary to avoid meter freeze-ups; or
- (d) The Company determines that a meter is subject to a high risk of vandalism based on the Company's prior experience; or
- (e) The Company determines that an outside meter location is neither feasible nor practical.

4.6.2.2 Installed inside meters must be attached to an operable outside shut off valve.

(C)

4.6.2.3 Meters installed within a building must be located in a ventilated place not less than three (3) feet from a source of ignition or source of heat which may damage the meter.

(C)

(C) Indicates Change



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**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**4. Customer's Installations – continued**

**4.6 Meter Location - continued**

(C)

4.6.3 Outside Meter Location

(C)

4.6.3.1 Outside meters shall be installed in one of the following locations:

(C)

- (a) When feasible and practical to do so, aboveground in a protected location adjacent to the building served, or as close as possible to the point where a production or transmission line is tapped.
- (b) In a buried vault or meter box when:
  - (i) the vault or meter box is located on the customer's or building owner's property, either adjacent to the building served or near the gas main; or
  - (ii) the vault is located in a public right-of-way, subject to the consent of local jurisdictions as may be required.

4.6.3.2 On an outside meter installation, a meter cover or housing may be required when, in the Company's judgment, conditions require such physical protection for the meter installation.

(C)

The Company will incur the expense for meter protection equipment and installation when it installs a meter or to comply with safety regulations, with the exception of the following circumstances:

- (a) In a new service situation, the Company will determine a meter location that does not require meter protection. If the applicant prefers a different meter location and the Company determines that the applicant's preferred location would require meter protection but otherwise meets State and Federal regulations, the Company may agree to the alternate meter location so long as the applicant bears the equipment and installation costs of meter protection necessary as determined by the Company.
- (b) After the original meter installation, any physical change to the premises that results in an unsafe condition because of the lack of meter protection as determined by the Company requires that the customer bear the expense of equipment and installation of meter protection.
- (c) When meter tampering is identified, the customer is required to bear the equipment and installation cost that the Company deems necessary.

(C) Indicates Change

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**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**4. Customer's Installations – continued**

**4.6 Meter Location - continued**

- 4.6.4 Vaults or Meter Boxes (C)
- 4.6.4.1 The Company may consider a specially constructed cabinet recessed in the building wall, sealed from inside the building and vented to and accessible from outside the building. (C)
- 4.6.4.2 The Company shall consider proper design and location criteria for a meter box including: (C)
- (a) ventilation;
  - (b) vehicular traffic;
  - (c) soil accumulation;
  - (d) surface water runoff;
  - (e) high water table;
  - (f) proximity to building air intakes or openings; and
  - (g) proximity to an excessive heat source as defined under 49 C.F.R. §192.353(C).
- 4.6.4.3 Piping installed through vault walls shall be properly coated to protect from corrosion. (C)
- 4.6.4.4 Vaults containing gas piping may not be connected by means of a drain connection to any other underground structure. (C)
- 4.6.4.5 When a meter box is located outside a paved surface, the Company shall consider fill, topsoil, or sod being placed over the vault and, when feasible and practical to do so, choose an alternate location. (C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**4. Customer's Installations – continued**

**4.7 Relocation of a Meter**

(C)

Whenever a meter is relocated it must meet the Meter Location criteria specified in the General, Inside Meters, and Outside Meters subsections of this Rule 4. Customer Installations.

4.7.1 Notice of Relocation

(C)

4.7.1.1 Except in the case of an emergency, the Company shall provide written notice to a customer by first class mail or by personal delivery at least 30 days prior to relocating and subsequently installing a meter outside the customer's building.

(C)

4.7.1.1.1 The notice must request that if the customer is not the owner of the building, the customer shall forward the written notices to the owner of the building.

(C)

4.7.1.1.2 If the Company knows the current address of the owner of the building, notice shall also be mailed or delivered to that address.

(C)

4.7.1.2 The written notice will inform the customer and building owner of the equipment that the Company proposes to relocate, the planned new location, and how to contact the Company to provide supplemental information that the Company may not have, such as the building's historic status. The written notice must include contact information for the Commission's Bureau of Consumer Services.

(C)

4.7.2 Responsibility of Cost

(C)

4.7.2.1 Unless caused by a customer's or building owner's violation of applicable gas safety or tariff rules, the Company shall pay the costs of relocating a meter when the relocation is performed to meet the Company or Commission safety requirements, including, but not limited to, 52 Pa. Code § 59.18.

(C)

4.7.2.2 Unless caused by a customer's or building owner's violation of applicable gas safety or tariff rules, the Company shall bear the cost of extending customer-owned facilities to the new meter location when the relocation is performed to meet the Company or Commission safety requirements, including, but not limited to, 52 Pa. Code § 59.18.

(C)

4.7.2.3 A customer or building owner requesting that a meter be moved shall pay the costs associated with relocation and any Company required meter protection installation when the meter is currently situated in a suitable location under State and Federal regulations.

(C)

(C) Indicates Change

## **RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)**

### **4. Customer's Installations – Continued**

#### **4.8 Temporary Service**

The customer shall pay the cost for all material, labor and all other necessary expense incurred by the Company in supplying gas service to the customer for any temporary purpose or use, and shall pay the cost of removing material after service is discontinued, in addition to the regular payments for gas used. The Company will credit the customer with the reasonable salvage value of any material recovered.

#### **4.9 Service Lines**

4.9.1 The customer shall install at his expense the service line to the point of connection designated by the Company. (See Rule 8.1 Service Connections)

4.9.2 The service line to be installed by the customer shall be in accordance with the Company's requirements as to diameter. All material and construction must be of a quality accepted by the best gas fitting practices, and must conform with the Company's Rules and Regulations governing the installation of service lines.

4.9.3 In those cases where the service connection of the Company has been installed, the customer shall connect the service line installed by him to the service connection of the Company in a manner required by the Company. In those cases where the service connection of the Company has not been installed, the Company shall connect the service line installed by the customer to the service connection of the Company.

4.9.4 When feasible and practical to do so, a building may not have more than one service line. No additional tap or service lines shall be made or meter set for gas service to a garage, or other building on any lot where there already exists a service line to the residence or main building of the customer.

4.9.5 When feasible and practical to do so, a service line must terminate at the inlet valve of the meter set in the building in which the service line enters.

4.9.6 When feasible and practical to do so, the customer's service line must be installed in a straight line perpendicular to the main.

#### **4.10 Regulators**

Except as otherwise provided herein, the pressure of gas flowing into a customer's meter shall be controlled by a device owned by the Company and referred to as a regulator. The Company shall determine the type and size of the regulator as well as procure, install and maintain the regulator. The Company may from time to time change or alter the regulator to ensure adequate pressure to serve the customer.

In rural areas, where gas service is obtained from a high pressure line, the necessary regulator or regulators and safety devices required to reduce the pressure from the maximum pressure at the high pressure line to a suitable utilization pressure are to be installed at the customer's expense.

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**4. Customer's Installations – Continued**

- 4.11 Regulator Location** (C)
- 4.11.1 General (C)
- 4.11.1.1 Unless otherwise specified in this Rule 4 Customer Installations, regulators shall be located outside.
- 4.11.1.2 Except for low pressure systems with service line pressure less than 10 PSIG, regulators must be located outside when a meter is located inside. (C)
- 4.11.1.3 The Company will consider potential damage by outside forces when determining a regulator location. (C)
- 4.11.1.4 Regulators may not be installed in the following locations: (C)
- (a) Beneath or in front of windows or other building openings that may directly obstruct emergency fire exits.
  - (b) Under interior stairways.
  - (c) Under exterior stairways, unless an alternate means of egress exists and the regulator is in a well-vented location under stairs constructed of non-combustible material.
  - (d) A crawl space.
  - (e) Near building air intakes pursuant to local or state building codes.
  - (f) In contact with soil or other potentially corrosive materials.
- 4.11.1.5 The Company may consider a specially constructed cabinet recessed in the building wall, sealed from inside the building and vented to and accessible from outside the building. (C)
- 4.11.2 Outside Regulators (C)
- 4.11.2.1 Outside regulators shall be installed in one of the following locations: (C)
- (a) When feasible and practical to do so, aboveground in a protected location adjacent to the building served, or as close as possible to the point where a production or transmission line is tapped.
  - (b) In a buried vault or meter box when:
    - (i) the vault or meter box is located on the customer's or building owner's property, either adjacent to the building served or near the gas main; or
    - (ii) the vault is located in a public right-of-way, subject to the consent of local jurisdictions as may be required.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**4. Customer's Installations – Continued**

**4.12 Relocation of a Regulator**

(C)

Whenever a regulator is relocated it must meet the Regulator Location criteria specified in the General and Outside Regulators subparagraphs above.

4.12.1 Notice of Relocation

(C)

4.12.1.1 Except in the case of an emergency, the Company shall provide written notice to a customer by first class mail or by personal delivery at least 30 days prior to relocating and subsequently installing a regulator outside the customer's building.

(C)

4.12.1.1.1 The notice must request that if the customer is not the owner of the building, the customer shall forward the written notices to the owner of the building.

(C)

4.12.1.1.2 If the Company knows the current address of the owner of the building, notice shall also be mailed or delivered to that address.

(C)

4.12.1.2 The written notice must inform the customer and building owner of the equipment that the Company proposes to relocate, the planned new location, and how to contact the Company to provide supplemental information that the Company may not have, such as the building's historic status. The written notice must include contact information for the Commission's Bureau of Consumer Services.

(C)

4.12.2 Responsibility of Cost

(C)

4.12.2.1 Unless caused by a customer's or building owner's violation of applicable gas safety or tariff rules, the Company shall pay the costs of relocating a regulator when the relocation is performed to meet the Company or Commission safety requirements, including, but not limited to, 52 Pa. Code § 59.18.

(C)

4.12.2.2 Unless caused by a customer's or building owner's violation of applicable gas safety or tariff rules, the Company shall bear the cost of extending customer-owned facilities to the new regulator location when the relocation is performed to meet the Company or Commission safety requirements, including, but not limited to, 52 Pa. Code § 59.18.

(C)

4.12.2.3 A customer or building owner requesting that a regulator be moved shall pay the costs associated with relocation when the regulator is currently situated in a suitable location under State and Federal regulations.

(C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**4. Customer's Installations - Continued**

**4.13 House Piping**

(C)

Prior to the installation of house piping by the customer in new or altered premises, inquiry should be made of the Company to determine the requirements, sizes of pipe, quality and other specifications.

**4.14 Maintenance of Lines**

(C)

All house and service lines to the curb valve, or to the property or lot line if there is no curb valve, shall be kept and maintained in good condition by the owner of such facilities. When leaky or hazardous conditions of the service and house lines are found, repairs shall be made promptly by the owner of such facilities. (See the Ownership and Maintenance section of this tariff for further information.)

**4.15 Interference with Facilities**

(C)

Without prior written notice to the Company, the customer shall not open, tamper or interfere with, in any manner, his service line or with any regulator or regulators or safety appliances installed in connection with service to him, irrespective of ownership thereof, except to see that same are kept in proper working order. Neither shall the customer increase or decrease the pressure of same without the written approval of the Company. Any customer action taken that may endanger the safety of a person or the integrity of the Company's delivery system will be grounds for immediate termination without notice as specified in the Termination of Service section of this tariff.

**4.16 Customer's Responsibility**

(C)

Customer assumes all responsibility for property owned by the customer on customer's side of the point of connection, as well as for the installation and appliances used in connection therewith, and will save Company harmless from and against all claims for injury or damage to persons or property occasioned by or in any way resulting from such service or the use thereof on customer's side of the point of connection.

(C) Indicates Change

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**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**5. Testing and Inspecting of Customer's Installations**

**5.1 Requirement**

Prior to the introduction of gas service, the service line of the customer must be tested and inspected to ensure compliance with the Company's standards for gas piping on the customer's premises. Prior to the introduction of gas service, the house piping of the customer must be tested and inspected to ensure compliance with all applicable codes for house piping on the customer's premises.

**5.2 Company's Right to Inspect Customer Service Lines**

(C)

The Company shall have the right, but shall not be obliged, to inspect any new installation before service is introduced or at any later time, and reserves the right to reject any piping or appliances that is not in accordance with the Company's standard for gas piping on the customer's premises or any applicable codes. However, any such inspection, or failure to inspect, or to reject, shall not render the Company liable or responsible for any loss or damage, resulting from defects in the installation, piping, or appliances, or from violation of Company rules, or from accidents which may occur upon the premises of the customer.

**5.3 Testing of Service Lines and House Piping**

The customer's service line and house piping must be tested by the owner or his competent representative before service is rendered to a customer, or before service is resumed to a customer whose service line or house piping has been repaired, renewed, enlarged or changed in any manner. Such test is to be made in accordance with the Company's standards for gas piping on customer's premises and all applicable codes.

**5.4 Defective Installation**

The Company may refuse to connect if, in its judgment, the Customer's installation is defective, or unsatisfactory; it does not meet company standards; or if it fails to meet any applicable code.

(C) Indicates Change

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**Issued: December 15, 2015**

**Mark Kempic  
President**

**Effective: December 18, 2015**



**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**5. Testing and Inspecting of Customer's Installations - Continued**

**5.5 Unsatisfactory Test or Inspection**

In case of leak, or other unsatisfactory condition of the service line, or house piping, resulting in the disapproval thereof by the Company, correction shall be made of such condition at the owner's expense, in accordance with the Company's standards for gas piping on the customer's premises and all applicable codes.

**5.6 Inspection and Testing Fee**

The first inspection at any premises shall be without charge, but additional inspections requested by the customer or required because of unsatisfactory conditions disclosed by the first inspection shall be subject to a charge at the rate of Thirty-one Dollars (\$31.00) per hour.

**5.7 Responsibility for Material or Workmanship**

The Company will not be responsible for any imperfect material or defective or faulty workmanship or for any loss or damage arising from such imperfect material or defective or faulty workmanship, in any job of gas fitting solely by virtue of inspection by Company inspectors under the Testing and Inspecting of Customer's Installations section of this tariff. For protection, adequacy and safety of service to its customers, the Company has adopted these Rules and Regulations, and may refuse to turn gas on to any premises where the gas piping does not conform to the rules and regulations.

(C)

**6. Credit**

**6.1 Prior Debts**

**6.1.1 Residential Prior Debts**

Service will not be furnished to a former residential customer until amounts due for gas service within the last four (4) years at previous location(s) and in the customer's name have been satisfied. The four (4) year limitation does not apply if the balance includes amounts that were the result of fraud or theft on the part of the applicant.

The Company may, but is not required, to allow the outstanding residential account balance to be transferred to the new account and amortized over a reasonable period of time.

The Company will use all means of determining liability for a past due balance of any residential applicant or customer. This may include the following:

- (1) Use of Company records that contain confidential information previously provided to the Company.
- (2) The dates contained on a valid mortgage, lease or deed containing the applicant or customer's name coincide with the address and period for which the outstanding bill amount accrued and for which the utility is holding the applicant or customer responsible.

(C) Indicates Change

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**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**6. Credit - Continued**

**6.1 Prior Debts**

**6.1.1 Residential Prior Debts – continued**

- (3) Information contained in the Company's records that indicate that the applicant was an occupant living at the premises for which the applicant is requesting service during the time frame that the bill accrued. (C)
- (4) Use of a skip tracing software that contains records of names and addresses. This information is maintained by a third party vendor that contains multiple sources of public information.
- (5) Information provided by the applicant or customer and accepted by the Company that verifies that the applicant or customer resided at another address during the period of time in which the bill accrued.

If an outstanding balance exists at the property for which service is being requested, before providing service the Company may require the payment of any outstanding balance or portion of an outstanding balance if the applicant resided at the property for which service is requested during the time the outstanding balance accrued.

**6.1.2 Commercial or Industrial Prior Debts**

Service will not be furnished to a former commercial or industrial customer until amounts due for gas service at a previous location and in the customer's name have been satisfied.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**6. Credit - continued**

**6.2 Deposits**

Deposits may be required from customers taking service for a period of less than thirty (30) days, in an amount equal to the estimated gross bill for such temporary period. The estimated annual bill shall be calculated on the basis of the annual bill to the premises at which service is being requested for the prior 12 months, or, if unavailable, a similar premises in close proximity. Deposits required by the Company for Tariff regulated charges shall be based on only those regulated charges. Any customer having secured the return of a deposit shall not be required to make a new deposit unless the service has been discontinued or the customer's credit standing impaired through failure to comply with Tariff provisions. (C)

(1) Residential Deposits

The Company uses a generally accepted credit scoring methodology, in the range of general industry practice, based on an Applicant or Customer's utility payment history. The Company will access one of three major credit reporting agencies that use a commercially recognized credit scoring methodology. The payment history of the applicant or customer that is available to the credit reporting agency determines the credit score.

Deposits for residential service will equal one sixth of the estimated annual bill of the property for which the residential utility service is requested.

A Customer or Applicant who is confirmed to be eligible for the Customer Assistance Program shall not be asked to provide a cash deposit.

(A) When applicable, a deposit for residential service may be required from the following:

1. An Applicant who previously received utility distribution services and was a customer of the Company and whose service was terminated for any of the following reasons:

- (a) Nonpayment of an undisputed delinquent account.
- (b) Failure to complete payment of a deposit, provide a guarantee or establish credit.
- (c) Failure to permit access to meters, service connections or other property of the Company for the purpose of replacement, maintenance, repair or meter reading.
- (d) Unauthorized use of the utility service delivered on or about the affected dwelling.
- (e) Failure to comply with the material terms of a settlement or payment arrangement.
- (f) Fraud or material misrepresentation of identity for the purpose of obtaining utility service.
- (g) Tampering with meters, including, but not limited to, bypassing a meter or removal of an automatic meter reading device or other public utility equipment.
- (h) Violating tariff provisions on file with the commission so as to endanger the safety of a person or the integrity of the delivery system of the public utility.

2. Any residential Applicant or Customer who is unable to establish creditworthiness to the satisfaction of the Company through the use of a generally accepted credit scoring methodology which employs standards for using the methodology that fall within the range of general industry practice. The Company may use other means to determine credit worthiness for commercial and industrial customers.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**6. Credit - Continued**

**6.2 Deposits – Continued**

3. A customer who fails to comply with a material term or condition of a settlement or payment arrangement. (C)

(B) The Company may accept a third-party guarantor in lieu of a cash deposit for a residential account. The guaranty shall be in writing and shall state the terms of the guaranty. The Guarantor shall be responsible for all missed payments owed to the Company.

(2) Non-Residential Deposits or Other Form of Adequate Financial Assurance

(A) Letters of credit or other forms of financial assurance acceptable to the Company may be required from all other applicants or customers. The Company shall perform a creditworthiness evaluation of the Applicant or Customer, including an assessment of the credit risk exposure resulting from, but not limited to, distribution rates, customer charges, charges for natural gas supply, interstate pipeline capacity charges, imbalance charges, cash-out charges, pipeline penalty charges, and any other amounts that may become owed to the Company by the Applicant or Customer. If at any time before or during the provision of service to the Applicant or Customer the Company determines that the credit risk exposure is greater than any secured and/or unsecured credit that may be granted resulting from the creditworthiness evaluation, the Applicant or Customer must provide the Company with adequate financial assurance to cover the difference between the credit risk exposure and any secured and/or unsecured credit granted prior to, or to continue receiving any type of service from the Company.

**6.3 Return of Deposit or Other Form of Adequate Financial Assurance**

The Company may hold a deposit secured from a residential customer until a timely payment history is established. A timely payment history is established when a Residential Customer has paid in full and on time for twelve (12) consecutive months. If a Residential Customer becomes delinquent before the end of the deposit holding period the Company may deduct the outstanding balance from the deposit. At the end of the deposit-holding period, the Company shall deduct the outstanding balance from the deposit and return or credit any positive difference to the customer. If service is terminated before the end of the deposit-holding period, the Company shall deduct the outstanding balance from the deposit and return any positive difference to the customer within sixty (60) days of the termination. (C)

Deposits or other forms of adequate financial assurance secured from a non-residential customer shall be returned to the depositor when undisputed bills covering a period of twelve (12) months have been paid, provided, however, that the Customer's credit profile determined from an updated creditworthiness evaluation conducted by the Company in its reasonable judgment has not so deteriorated by the end of the twelve months as to warrant continued retention of the deposit or other adequate financial assurance. The payment of any undisputed bill, within the meaning of the Public Utility Law, shall be payment of the bill with or without discount or penalty, within thirty (30) days following the period for which the bill was rendered, or payment within thirty (30) days following presentation of the bill, or the payment of any contested bill, payment of which is withheld beyond the period herein mentioned, and the dispute is terminated substantially in favor of the customer, and payment made by the customer within ten (10) days thereafter.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**6. Credit - continued**

**6.4 Interest on Deposits**

6.4.1 Residential

The Company shall accrue interest on the deposit for a residential account, at the simple annual interest rate determined by the Secretary of Revenue for interest on the underpayment of tax under section 806 of the act of April 9, 1929 (P.L. 343, No. 176), known as The Fiscal Code until it is returned or applied.

The interest rate in effect when the deposit is required to be paid shall remain in effect until the later of: 1) the date the deposit is refunded or credited; or 2) December 31. On January 1 of each year, the new interest rate for that year will apply to the deposit.

6.4.2 Non-residential

The Company will pay interest on cash deposits from non-residential customers at the rate of six percent (6%) per annum, without deduction for any taxes thereon. Non-residential accounts with deposits held for more than a year will receive a credit toward their outstanding balance for any accrued interest. The credit will be applied to the account balance at the end of each calendar year.

**6.5 Time for Paying Deposits**

Upon reconnection of service at a premises previously terminated for non-payment, the Company may require the Applicant or Customer to pay a cash deposit and the Applicant shall have up to 90 days to pay the deposit in accordance with the provisions of Chapter 56. (C)

**6.6 Failure to Pay Full Amount of Cash Deposit**

The Company may deny service to an Applicant who requests service at a premises previously terminated for non-payment if the Applicant fails to pay the first installment of the cash deposit in accordance with the provisions of Chapter 56. The Company may terminate service to a customer who began taking service at a premises previously terminated for non-payment when the Customer fails to pay the full amount of the cash deposit in accordance with the provisions of Chapter 56. At all other premises, the Company shall not be required to provide service to an Applicant or Customer who fails to pay the full amount of the cash deposit within 90 days, and the Company may terminate service to a Customer who fails to pay the full amount of the cash deposit. (C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**7. Point of Delivery of Gas to Customer**

**7.1 Point of Delivery**

The point of delivery of gas to a customer shall be at the outlet side of the curb valve, or the property or lot line if there is no curb valve, at which point title of the gas shall pass to the customer; provided, however, in the territory formerly served under Tariff Gas - Pa. P.U.C. Nos. 6 and 7, the point of delivery shall be the outlet side of the meter at which point title of the gas shall pass to the customer. (See the Description of Territory section of this tariff to identify territory formerly served under Tariff Gas - Pa. P.U.C. No. 6 and Tariff Gas - Pa. P.U.C. No. 7.)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**8. Extensions**

**8.1 Service Connections**

The Company will install the service line from its main to point of delivery, as defined in the Point of Delivery section of this tariff; provided, however;

- (a) In the territories formerly served under Tariff Gas--Pa. P.U.C. No. 6 and Tariff Gas--Pa. P.U.C. No. 7, the Company will install at its expense the service line from its main to a convenient point approximately one-hundred fifty (150) feet inside the customer's property line, absent any abnormal underground conditions or excessive permitting requirements. (See the description of Territory section of this tariff to identify territory formerly served under Tariff Gas--Pa. P.U.C. No. 6 and Tariff Gas--Pa. P.U.C. No. 7.)
- (b) In rural areas, where service is not available directly from the Company, service may be provided from a transmission or production line. It is the sole discretion of the owner of the transmission or production line to allow service from their facilities to the customer. If connection is allowed, the Company's service connection will consist of a tap on the line and a service valve.

**8.2 Capital Expenditure Policy**

**8.2.1 Residential Distribution Service**

The Company, at its discretion, may extend its distribution mains up to a distance of one-hundred fifty (150) feet on any street or highway without cost to an applicant(s), absent any abnormal underground conditions or unusual permitting requirements. When abnormal underground conditions or unusual permitting requirements exist, as determined by the Company, the applicant(s) will be required to pay a refundable cash deposit in an amount determined by the Company. (C)

The applicant(s) will be required to pay a cash deposit to the Company when it is necessary to extend the main line more than one-hundred fifty (150) feet per applicant. The cash deposit will be equal to the difference between the minimum capital investment required to serve the applicant(s)'s gas requirements, excluding the one-hundred fifty (150) foot main allotment per applicant, and the amount of capital that the Company can justify investing in the project, based on the anticipated gas requirements of the applicant(s). The minimum capital investment is the capital expenditure required to serve only the gas requirements requested by the particular applicant(s).

The maximum allowable investment is the amount of capital expenditure which the estimated revenues generated from a proposed project would support and still provide the necessary return to the Company, taking into consideration the estimated additional annual quantities, rate schedule, cost of gas, operating and maintenance expense, interest and taxes.

If the net present value of the project is greater than \$1,000 per applicant, the Company may, at its sole discretion, provide a contribution up to \$1,000 per applicant, to offset installation costs of gas piping incurred by the applicant(s).

(C) Indicates Change

## **RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)**

### **8. Extensions - Continued**

#### **8.2 Capital Expenditure Policy – Continued**

##### **8.2.2 Commercial and Industrial Distribution Service**

The applicants will be required to provide a refundable cash deposit to the Company equal to the difference between the minimum capital investment required to serve the applicant's gas requirements and the amount of capital that the Company can justify investing in the project, based on the anticipated gas requirements of the applicant(s). Minimum capital investment is the capital expenditure required to serve only the gas requirements requested by the particular applicant(s).

- (a) Projects Where the Net Present Value of the Cash Flows, Using the Minimum Capital Investment, is Equal to or Greater than Zero.

Such projects are economically feasible provided that there are assurances that the applicant will use the projected quantities of gas for the minimum time period stated in the agreement. Such assurances may be provided in the form of (1) a minimum use agreement, in which applicant contractually agrees to take delivery of certain minimum quantities of gas, and to pay the applicable distribution charges for such quantities, irrespective of applicant's actual consumption of gas or (2) a minimum revenue agreement, in which applicant contractually agrees to pay a minimum amount over the term of the agreement. At the Company's sole discretion, a deposit may be required if the Company is not certain that the applicant will use the quantity of gas, as projected, for the entire Minimum Time Period. The maximum required deposit shall be no more than the minimum capital investment. (C)

- (b) Projects Where the Net Present Value of the Cash Flows, Using the Minimum Capital Investment, is Less than Zero.

The Company shall require a refundable deposit in the amount equal to the net present value when the net present value is less than zero. For example, if the net present value of a project is -\$1,000, the Company shall require a \$1,000 refundable deposit. In addition, if there is uncertainty that the applicant will use the projected quantity of gas for the minimum time period stated in the agreement, the Company may, in its sole discretion, (1) require the Applicant to pay an additional refundable deposit, or (2) require the applicant to enter into a minimum use agreement, in which applicant contractually agrees to take delivery of certain minimum quantities of gas, and to pay the applicable distribution charges for such quantity, irrespective of applicant's actual consumption of gas, or (3) require applicant to enter into a minimum revenue agreement, in which applicant contractually agrees to pay a minimum amount over the term of the agreement. The additional refundable deposit, if required, shall be no more than the combined total of the Company's minimum capital investment and the net present value. For example, if the Company's minimum capital investment is \$10,000 and the net present value of the project is -\$1,000, the applicant shall be required to provide an additional \$9,000 deposit. (C)

For purposes of subsection (a) and (b), above, the maximum allowable investment is the amount of capital expenditure which the estimated revenues generated from a proposed project would support and still provide the necessary return to the Company, taking into consideration the estimated additional annual quantity, rate schedule, cost of gas, operating and maintenance expense, interest and taxes.

(C) Indicates Change



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**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**8. Extensions – Continued**

**8.2 Capital Expenditure Policy – Continued**

**8.2.3 Reduction or Elimination of Deposit**

In any case where a deposit is required, it may be reduced or eliminated, if in the Company's judgment, the institution of such service will benefit other customers within a reasonable period of time.

**8.2.4 Payment Period of Deposit**

When an applicant's projected annual usage is greater than 64,400 therms, the Company and the applicant may negotiate the period over which the deposit will be paid. If the applicant pays thirty percent (30%) of the deposit prior to commencement of the line extension construction, the remaining balance of the deposit may be paid over a period that is agreed upon between the Company and the applicant. Otherwise, the payment period will not exceed ten (10) years. The terms of any payment period will be memorialized in an agreement between the applicant and the Company. The installment amount will be added to and included in the Customer Charge line item on the customer's bill.

(C)

**8.2.5 Taxes on Deposits for Construction & Customer Advances**

Any deposit, advance or other like amounts received from the applicant which shall constitute taxable income as defined by the Internal Revenue Service will have the income taxes segregated in a deferred account for inclusion in rate base in a future rate case proceeding. Such income taxes associated with a deposit or advance will not be charged to the specific depositor of the capital.

(C) Indicates Change

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**Issued: December 14, 2016**

**Mark Kempic  
President**

**Effective: December 19, 2016**

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**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**8. Extensions - continued**

**8.3 Deposits and Refunds**

When a deposit is required by the Company, the terms and conditions of the project and the refund will be specified in an agreement between the Company and the applicant.

Part or all of the deposit may be subject to refund to the applicant upon such basis or conditions as may be mutually agreeable to the Company and the applicant.

**8.4 Ownership and Maintenance**

The Company shall own, maintain and renew, when necessary, its main extension and/or service line from its main to the point of delivery, as defined in Rule 7.1.

**8.5 Interference with Facilities**

The Company's main, service line, curb valve shall not be opened, tampered or interfered with at any time. Any action taken, without the Company's prior knowledge, will be considered an action endangering the safety of a person or the integrity of the Company's delivery system and will be grounds for immediate termination of service.

**8.6 Special Facilities**

Any special services, facilities, instrumentalities or non-standard construction methodologies which may be rendered or furnished by the Company for an applicant or customer at his request or at the direction of a governmental authority, and not provided for in the Company's rate schedules, and not ordinarily, necessarily, or directly involved in the furnishing of natural gas distribution service, including but not limited to any distribution system improvements necessary to serve customers seeking to add gas fired generating units, natural gas vehicle filling stations or other customer equipment that places higher than typical demands on the distribution system, shall be paid for by the applicant or customer for whom such services, facilities, instrumentalities or non-standard construction methodologies are furnished, and such costs shall be in addition to the charges for natural gas distribution service provided for in the applicable rate schedule or in addition to any deposit required under this section.

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**9. Rights-of-Way**

**9.1 Company Facilities on Applicant or Customer's Property**

**(C)**

When, in order to serve an applicant or customer, it is necessary to extend the Company's facilities over or through the applicant or customer's property, the applicant or customer may be required to enter into a right of way agreement with the Company in which the applicant or customer shall grant to the Company all necessary easements or rights of way on property owned by the applicant or customer at no cost to the Company. Any such easement or right of way shall be recorded and shall run with the land. Applicant or customer will be required to save the Company harmless from claims to the easements or rights of way granted to the Company pursuant to this tariff provision.

**9.2 Procurement by Applicant or Customer**

**(C)**

When, in order to provide natural gas distribution service to an applicant or customer, it is necessary to extend the Company's facilities over or through the property of a third party, the applicant or customer shall, at a minimum, use its best efforts to assist the Company in acquiring any necessary easements or rights of way on property owned by third parties. The applicant or customer may be required to secure to, and for, the Company, all necessary and convenient easements or rights of way and to pay the costs incident thereto. The applicant or customer shall accept service subject to any limitations or restrictions contained in the easement or right of way agreement.

**9.3 Delays**

**(C)**

Applications for service from facilities to be constructed where a right of way is not owned by the Company, will only be accepted subject to delays incident to obtaining a satisfactory easement or right of way. The Company shall not be obligated to proceed with the capital expenditure and the Company's agreement to construct facilities to serve the applicant or customer may be terminated at the discretion of the Company if: (1) the applicant or customer fails to enter into a right of way agreement or easement with the Company as required by the provisions of this Tariff regarding Company Facilities on Applicant or Customer's Property; or (2) the Company is not able to obtain such third party easements or rights of way upon terms and conditions (including cost) mutually agreeable to the Company and such third party property owner(s). In the event of such termination, the applicant or the customer shall be responsible for all costs expended or obligated by the Company related to the proposed facilities at the time of termination.

(C) Indicates Change

## **RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)**

### **10. Introduction of Service**

#### **10.1 Customer to be Present When Service is Commenced**

As a safety precaution, the customer, or an adult representative of the customer, shall specify the time when gas service is to be turned on, and the Company will not turn on such service unless said customer or adult representative so directs.

### **11. Company Equipment on Customer's Premises**

#### **11.1 Maintenance**

The Company shall keep in repair and maintain its own property installed on the premises of the customer.

#### **11.2 Customer's Responsibility**

The customer shall be responsible for safe keeping of the Company's property while located on the customer's premises. In the event of injury or destruction of any such property from the act of negligence of the customer or his agent, the customer shall pay the costs of repairs and replacement.

#### **11.3 Protection by Customer**

The customer shall protect the equipment of the Company on his premises, and shall not permit any person, except a Company employee having proper Company identification, to break any seals upon, or do any work on, any meter, service pipe or other equipment of the Company located on the customer's premises.

#### **11.4 Tampering**

In the event of the Company's meters or other property being tampered or interfered with, the customer being supplied through such equipment shall pay the amount which may be reasonably estimated to be due for service used but not registered on the Company's meter, and for any repairs, replacements or changes in facilities required, as well as for costs of inspections, investigations and protective installations.

#### **11.5 Access to Premises**

The Company, or its authorized agents, shall have access at all reasonable times to the property or premises in or on which gas is used, to determine if the gas is being carried, distributed and burned in a proper and safe manner and in accordance with these Rules and Regulations, or to read, inspect and test the meter or house lines and other appliances, equipment or facilities. Refusal on the part of the customer to allow access to his premises shall constitute sufficient cause for turning off the gas supply to such premises.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**11. Company Equipment on Customer's Premises - continued**

**11.5 Access to Premises - Continued**

In the event the customer does not provide access during a 12 consecutive billing cycle period to read the meter, upon notice from the Company, the customer must choose from one of the following three options: (C)

- (1) To schedule a service call to gain access to the premises for purposes of inspection or meter reading. The Company will provide one service call annually to customers for the purpose of gaining access. If a customer requests to schedule an additional service call during a 12 consecutive billing cycle period, the customer will be assessed a charge for a one hour service call. Additionally, if the customer fails to meet a scheduled appointment without good cause and without providing a 24 hour notice of cancellation, the Company may charge for one hour of service time. If the Company fails to meet a scheduled appointment without good cause and without providing 24 hour notice of cancellation, the Company may credit the customer's account with a credit equal to one hour of service time; or (C)
- (2) To install, at the Customer's expense, telemetering facilities for purposes of monitoring and/or billing customer usage. Customer shall provide and maintain phone and/or electric lines to the location of such facilities as specified by the Company; or
- (3) To install, an electronic meter-reading device for the purpose of monitoring and/or billing customer usage.

If the customer does not select one of the above three options within 60 days after notice from the Company, the Company reserves the right in its sole discretion to implement one of the above three options. If the customer refuses to allow the Company to implement one of the above three options, it will be grounds for termination. (C)

(C) Indicates Change

**Issued: December 19, 2014**

**M. R. Kempic  
President**

**Effective: December 20, 2014**

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**12. Selection of Rate Schedule**

**12.1 Choice of Rate and Company Assistance**

Where optional rate schedules are available for the same class of service, the customer shall designate the schedule he desires. Where selection of the most favorable schedule is difficult to predetermine, the Company will, at the request of the customer, assist the customer in the choice of the schedule most advantageous to the customer. The customer will be given reasonable opportunity to change to another schedule, but the Company shall not be required to make refunds for any previous billing under any schedule prior to the time of receipt of a written request from the customer for a change to another schedule.

While the Company will explain the contents of each of its rate schedules to customers, the Company shall not be required to assist customers in choosing between sales service and distribution service or in evaluating proposals of natural gas suppliers.

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**13. Service Continuity**

**13.1 Regularity of Supply**

The Company will use reasonable diligence to provide supply service that is reasonably continuous, and without interruption to those customers purchasing their gas supply from the Company, and the Company will use reasonable diligence to provide distribution service that is reasonably continuous, regular and without interruption to those Customers purchasing distribution service from the Company. The Company shall not be liable for failure to furnish a sufficient supply of gas or for failure to distribute the Customer's gas to the Customer arising from any cause whatsoever, beyond the Company's control. The liability of the Company for damages for failure to furnish a sufficient supply of gas, or for failure to distribute Customer's gas to it shall be limited to an amount equivalent to the Customer's proportional monthly customer service charge for the period of service during which a supply or distribution failure occurs, unless otherwise negotiated between the Company and the customer. In no event shall the Company be liable for extraordinary or consequential damages arising in any manner whatsoever as a result of supply or distribution failure.

**13.2 Interruption of Service**

The Company may temporarily interrupt service where necessary to effect repairs or maintenance, to eliminate an imminent threat to life, health, safety, or substantial property damage, or for reasons of local, State or national emergency; provided, however, that if such interruption exceeds seven (7) days in any one billing cycle, the applicable customer charge and the quantity of gas specified in each rate block shall be reduced prorata.

(C)

**13.3 Notice of Trouble**

The customer shall notify the Company immediately should the service be unsatisfactory for any reason, or should there be any defects, leaks, trouble, or accident affecting the supply of gas.

**13.4 Force Majeure**

Neither Company nor customer shall be liable in damages to the other for any act, omission circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the Company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lighting, earthquakes, fires, storms, floods, washouts, arrests and restrains of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**14. Customer's Use of Service**

**14.1 Precautions to be Taken by Customer**

A customer shall take due care to prevent any waste of gas. The responsibility of detection of defects and leaks on the customer's premises, and in the service line when owned by the customer (See the "Service Connections" paragraph under Rule 8. Extensions of this tariff), is upon the customer. Defects among other things shall mean failure or deficiency of gas, irregular supply, leakage and excessive pressure. In case of detection of any defect within his premises, the customer shall immediately vacate the premises and then, immediately thereafter, notify the Company so that the conditions existing may receive prompt and proper attention. When gas has been shut off because of a leak in house lines or fixtures or other hazardous conditions of service, it shall not be turned on again until such leak or other hazardous conditions have been repaired and made safe either by a competent plumber or gas-fitter.

(C)

**14.2 Sale of Gas by Customer**

The customer shall not sell gas purchased by him from the Company to other occupants of the premises or to other premises without the written permission of the Company.

**14.3 Fluctuations**

Gas service must not be used in such a manner as to cause unusual fluctuations or disturbances in the Company's supply system, and in the case of a violation of this rule, the Company may discontinue service or require the customer to modify his installation and/or equip it with approved controlling devices.

**14.4 Liability for Damages**

In the absence of proof of causal negligence, the Company shall not be liable for any injury to persons or damage to property arising or accruing in any manner whatsoever from the use of gas.

**14.5 Residential Appliance Efficiency Information**

The Company shall maintain a list of the names and telephone numbers of the major manufacturers of residential gas appliances. Upon request from a customer, which can come via e-mail (cpacustserv@nisource.com), letter, or phone call, the Company will provide the customer with a particular manufacturer's telephone number and address so that the customer may contact the manufacturer directly for energy efficiency information.

(C) Indicates Change



## **RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)**

### **15. Measurement**

#### **15.1 Measurement of Gas**

Except as herein otherwise provided, the measurement of gas service shall be by meters purchased and installed by the Company. The meter will be of such size and type as the Company may determine to adequately serve the customer's service requirements, and the Company may from time to time, change or alter the equipment to provide for accurate measurement. To determine measured usage, factors such as those for pressure, temperature, specific gravity and deviation from the laws for ideal gases shall be applied.

#### **15.2 Meters Not Available**

In cases where meters are not available due to circumstances beyond the control of the company, and the necessity for rendering gas service to the customer is urgent, the Company may, by written agreement with the customer, commence service and render bills temporarily on the basis of estimated gas consumption.

#### **15.3 Measuring Equipment**

Unless otherwise agreed upon, the Company will own, install, maintain and operate measuring stations equipped with displacement or flow meters and other necessary measuring equipment to determine the quantity of gas delivered. The gas delivered shall be measured in accordance with the latest approved methods in use in the industry generally. Orifice meters shall be installed and operated, and gas quantities computed, in accordance with Report No. 3 of the Gas Measurement Committee of the American Gas Association, as amended, expanded or superseded from time to time, applied in a practical and appropriate manner. Displacement meter readings shall be adjusted for pressure and temperature conditions. Customer may install check measuring equipment, provided such equipment is installed so as not to interfere with the operations of the Company. The Company and Customer, in the presence of each other, shall have access to the other's measuring equipment at all reasonable times, but, unless otherwise agreed upon, the reading, calibrating and adjustment thereof and the changing of charts shall be done only by the owner thereof. Both the Company and Customer shall have the right to be present at the time of any installing, reading, cleaning, changing, repairing, inspecting testing, calibrating or adjusting done in connection with the other's measuring equipment. The records from such measuring equipment shall remain the property of their owner, but, upon request, each will submit to the other its records and charts, together with calculations therefrom, for inspection, subject to return within thirty (30) days after receipt thereof. Customer shall exercise reasonable care in the installation, maintenance and operation of its equipment so as to avoid any inaccuracy in the determination of the quantity of gas delivered.

Equipment necessary to provide Telemetry shall be an option available to customer accounts that are served under Rate Schedules SDS, LDS or MLDS when the existing meter at the customer's facility is equipped with an instrumentation drive. The meter and associated Telemetry equipment shall be the property of the Company and the Company will be responsible for installing and maintaining the equipment. (C)

(C) Indicates Change

**Issued: August 16, 2019**

**M. A. Huwar  
President**

**Effective: October 25, 2019**

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**15. Measurement - continued**

**15.3 Measuring Equipment - continued**

When customer-owned analog telephone lines are used by the Company to obtain the daily meter reading information, the installation, maintenance and repair of the analog telephone lines and the monthly costs associated with such analog telephone lines will be the sole responsibility of the customer.

**15.4 Meter Reading**

The Company may read any of its meters at least once each billing cycle. The meter reading is used to determine a customer's usage for billing.

The Company may determine a meter reading for billing purposes by: 1) sending a representative to the location of the meter at the customer's premises to obtain the reading; 2) using Telemetry to upload the meter reading; 3) dialing a customer provided analog telephone number established to provide the meter reading; 4) estimating a meter reading after unsuccessfully attempting to obtain an actual reading; or 5) obtaining a reading using an automated meter reading device. (C)

**15.4.1 Estimated Meter Reading**

The Company may estimate a meter reading if: 1) the Company's agent or representative is unable to gain access to the meter; 2) the meter or the meter reading dial has malfunctioned thus preventing the meter from reflecting an accurate reading, or 3) other circumstances exist that prevent the Company from reading the meter.

When the Company is unable to obtain an actual meter reading, an estimated meter reading shall be used to determine the usage. The estimated reading will be based on prior usage at the premises for a similar period of time and corrected for current conditions. (C)

In order to avoid a bill based on an estimated meter reading, a customer may record the meter reading and submit it to the Company. If such reading is received by the Company the bill for the current billing cycle may be calculated using the meter reading provided by the customer instead of the meter reading estimated by the Company.

**15.4.2 Automated Meter Reading**

All readings by an Automated Meter Reading (AMR) device shall be deemed actual readings. Upon a customer request, the Company shall secure an in-person meter reading to confirm the accuracy of an automatic meter reading device when a customer disconnects service or a new service request is received. The Company may charge a fee to obtain the in-person meter reading.

**15.4.3 Daily Meter Reading using Analog Telephone Lines**

A customer utilizing analog telephone service as the communication line that the Company uses to obtain daily measurement information on a daily basis, shall no longer hold the Company responsible for providing daily measurement information on a daily basis if and when the telecommunications company discontinues analog service to the customer.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**15. Measurement - continued**

**15.4 Meter Reading - continued**

15.4.4 Daily Meter Reading by Telemetry

(C)

Electronic access to a meter's daily measurement information using Telemetry shall be available to a customer or the customer's specified agent of record when:

1. the customer's account is served under Rate Schedule SDS, LDS or MLDS; and
2. an instrumentation drive exists on the meter that serves the customer's facility; and
3. all equipment necessary to capture, correct and transmit the daily meter reading to the Company has been installed.

The usage for the gas day ending at 10:00 AM Eastern Time shall be available electronically through a secure internet address by 1:00 PM Eastern Time that same calendar day for the customer, the customer's current agent of record, or any other customer-authorized party.

**15.5 Estimated Usage**

The Company may use an estimated meter reading to determine usage for billing. Usage is estimated when: (1) meter readings are on a bimonthly basis; or (2) when the Company's agent or representative is unable to gain access to the meter location; or (3) any meter or measuring device fails to register the actual gas usage for any period of time; or (4) the Company is unable to obtain a meter reading for causes beyond its control.

In those instances where, during normal working hours, the Company's agent or representative is unable to gain access to the meter to obtain a meter reading, the number of estimated readings shall be limited to six consecutive months, and the customer's service, thereafter, is subject to termination. (See the Grounds for Termination of Service paragraph in the Termination of Service section of this tariff.)

The estimated usage shall be determined by subtracting the previous meter reading, whether actual or estimated, from the current estimated meter reading. For billing purposes, the estimated usage is subject to a therm adjustment, and where applicable, a temperature and pressure adjustment. The estimated usage will be used to calculate the customer bill.

The customer shall be obligated to pay the bill based on the estimated consumption as though the bill was based on an actual meter reading. The customer's gas service will be subject to termination for failure to pay the bill as specified in the Grounds for Termination of Service paragraph of this tariff.

Bills for usage based on estimated meter readings shall be subject to adjustment for any unusual circumstances found to have affected the quantity of gas used, or for obvious errors in estimates. When an actual meter reading is obtained that indicates previous estimates are inaccurate, adjustments to the estimates shall be reflected in the next bill issued to the customer.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**15. Measurement - continued**

**15.6 Flowing Temperature**

The Company shall determine the temperature of the natural gas flowing through the meter or meters by recorder, from established tables for the location involved, or by use of temperature sending elements used in conjunction with electronic measuring devices.

**15.7 Therm Adjustment**

The Company shall apply a therm multiplier to metered cubic foot usage to adjust for heating value. This therm multiplier shall be calculated monthly based on the most recent reported heating value for the Pipeline Scheduling Point ("PSP") within the Company's service territory in which the customer's meter is located.

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**16. Meter Tests**

**16.1 Meter Tests**

The Company shall have the right to test any meter at any time at its expense and, if such test discloses the meter is registering on an average (a) more than two percent (2%) slow; (b) more than two percent (2%) fast, or if the meter is found not to register for any period, the Company shall render a bill or make a refund as the case may be, pursuant to Title 52 Pa. Code Section 59.22.

**16.2 Request Tests**

The customer shall have the right to request the testing of his meter and the Company will, upon written application, have the same removed, sealed and tested in accordance with Title 52 Pa. Code Section 59.21; subject, however, to the customer depositing with the Company the sum of money required by such rule to cover the expense of such test. If such meter, when tested, registers on an average between two percent (2%) fast and two percent (2%) slow, the meter shall be treated for all purposes hereof as registering correctly, and the said sum of money required to be deposited with the Company by the customer shall be forfeited to the Company to cover the cost of such test. If such test shall show such meter to be incorrect beyond the above referred to allowable variation, then the Company shall return such deposit and make the necessary adjustment in the billing for gas service as required by Title 52 Pa. Code Section 59.22.

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**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**17. Payment Terms**

**17.1 Billing Period**

Bills for service to all customers will be rendered monthly at the rates set forth from time to time in the Company's then effective Tariff on file with the Pennsylvania Public Utility Commission.

The Company will offer each customer participating in the Choice program, the option of a consolidated bill by the Company which contains the NGS charges in a format that complies with the Commission's Customer Information and Disclosure Guidelines. If the NGS provides billing services for its charges, the customer can choose to receive one bill containing only the Company's charges and a second bill from the NGS containing only the NGS's charges. The conditions under which the Company will exchange data with the NGS to effectuate either of these billing options is set forth in more detail in the Rules Applicable to Distribution Service.

**17.2 Payment Period**

Bills are due upon transmittal and payment may be made by the customer by mailing a check to the address for payment designated on the bills, or at a Columbia authorized collection agency, or any other method designated by the Company. The final date for payment will not fall on a Saturday, Sunday or holiday, and will be at least twenty (20) days after transmittal for residential customers and at least fifteen (15) days after transmittal for other than residential customers. Failure to receive the bill will not excuse customers from payment obligations and payments must be made without regard to any counter claims whatsoever.

**17.3 Payments by Mail**

Any remittance received by mail at the address for payment designated by the Company on the customer's bill, bearing U.S. Post Office stamp date corresponding with or previous to the last date of payment, will be accepted by the Company as compliance with the terms of payment.

**17.4 Payment of Cash Deposits**

Upon reconnection of service at a premises previously terminated for non-payment, the Applicant may be required to pay a deposit and shall have up to 90 days to pay the deposit in accordance with the provisions of Chapter 56.

(C)

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**17. Payment Terms – continued**

**17.5 Disputed Bills**

In the event of a dispute between the customer and the Company respecting any bill, the Company will forthwith make such investigation as may be required by the particular case and report the result thereof to the customer.

The first disputed bill investigation in a twelve consecutive billing cycle period will be provided at no charge, any subsequent request by the customer in the same twelve consecutive billing cycle period will be assessed the cost of the service call unless the investigation detects metering or some other Company error. The charge to the customer shall be limited to the Company's costs based upon the actual time spent on the service call, with a maximum charge equal to a 45 minute service call; or the maximum charge for a meter test pursuant to Commission regulations if applicable.

When the Company has made such a report to the customer, either (1) sustaining the bill as rendered or (2) submitting a corrected bill, the date of the bill for purposes of payment shall be considered to be as of the date of said report, and the customer shall pay the amount due within the time provided in these Rules and Regulations, and failure to so pay shall render the customer and his service liable to the penalties herein provided. Any amounts received by the Company in excess of the amount disclosed to be due by the Company's investigation of the dispute shall be forthwith returned to the customer if the error arose from any cause other than the incorrect estimating of a customer's consumption for the period in dispute. Errors arising through the incorrect estimating of a customer's consumption shall be adjusted in accordance with the provisions of Rule 15.5 of these Rules and Regulations.

**17.6 Interest on Overpayments**

The Company will pay interest on refunds of customer overpayments at the rate of six percent (6%) per annum without deduction for any taxes thereon, except where customer overpayments are refunded within ninety (90) days of overpayment. The term "customer overpayment" shall not include any balance that may arise under the Company's budget billing program.

**17.7 Budget Billing**

The Company shall offer a budget billing option that allows year-round enrollment that evenly spreads annual projected bill amounts over the term of the budget billing program period.

(C)

(C) Indicates Change

**Issued: December 11, 2018**

**M. A. Huwar  
President**

**Effective: December 16, 2018**

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**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**17. Payment Terms - continued**

**17.8 Dishonored Tender of Payment**

(C)

If the Company receives a negotiable instrument from a residential Applicant or a Residential Customer as payment of any bill, charge, or deposit due, and if such instrument is subsequently dishonored or is unable to be collected for any reason, the Company may charge the residential Applicant or Customer a service charge in the amount of twenty dollars (\$20.00). The service charge may be billed separately by the Company.

If the Company receives a negotiable instrument from a non-residential Applicant or Customer as payment of any bill, charge, or deposit due, and if such instrument is subsequently dishonored or is unable to be collected for any reason, the Company shall charge the applicant or customer a service charge in the full amount permitted by law for each dishonored negotiable instrument. The service charge may be added to the monthly bill of the non-residential customer, or it may be separately billed to the Applicant or Customer.

(C) Indicates Change

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**Issued: December 11, 2018**

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President**

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**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**18. Termination of Service**

**18.1 Definition**

Termination of service, as it applies to this Section 18, shall mean the cessation of service, whether temporary or permanent, without the consent of the customer.

**18.2 Grounds for Termination of Service**

After notice as provided in the Notice of Termination of Service section of this tariff, the Company may terminate service provided to a customer for any of the following actions by the customer or his guarantor:

1. Nonpayment of an undisputed delinquent account.
2. Failure to comply with the material terms of a payment arrangement.
3. Failure to complete payment of a deposit, provide a guarantee of payment or establish credit.
4. Failure to permit access to meters, service connections or other property of the Company, including obstructed or hazardous access (this will eliminate current Termination for Cause section), for the purpose of replacement, maintenance, repair, or meter reading.
5. The Company may terminate service to a User Without Contract after limited notice as specified in the "Notice of Termination of Service section – Notice to User Without Contract".
6. After having received notice of termination, a Customer tenders payment to avoid termination or to obtain reconnection, and that payment is subsequently dishonored, revoked or cancelled, and has not been remedied or full payment has not been rendered within three business days after notice by the Company as specified in the Notice When Dishonored Payment After Receiving Notice of Termination subsection of this Tariff. (C)

The Company may also remove its equipment in case of nonpayment of bill.

**18.3 Notice of Termination of Service**

**18.3.1** Prior to terminating service as specified in the Grounds for Termination of Service section of this tariff, with the exception of User Without Contract, the Company:

1. Shall provide written notice of the termination to the customer at least ten (10) days prior to the date of the proposed termination. The termination notice shall remain effective for 60 days.
2. Shall attempt to contact the customer or occupant, to provide notice of the proposed termination at least three days prior to the scheduled termination using one or more of the following methods: (C)
  - a. in person; or
  - b. by telephone - phone contact shall be deemed complete upon attempted calls on two separate days to the residence between the hours of 8 a.m. and 9 p.m. if the calls were made at various times each day; or
  - c. by email, text message or other electronic messaging format consistent with the Commission's privacy guidelines and approved by Commission order. The Customer must affirmatively consent to be contacted using a specific electronic messaging format, for purpose of termination.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**18. Termination of Service - continued**

**18.3 Notice of Termination of Service – continued**

**18.3.1 - continued**

3. During the months of December through March, unless personal contact has been made with the customer or responsible adult by personally visiting the customer's residence, the Company shall, within 48 hours of the scheduled date of termination, post a notice of the proposed termination at the service location.
4. After complying with items 2 and 3 above, the Company shall attempt to make personal contact with the customer or responsible adult at the time service is terminated. Termination of service shall not be delayed for failure to make personal contact.

The Company shall not be required to take any additional actions prior to termination.

(C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**18. Termination of Service - continued**

**18.3 Notice of Termination of Service – continued**

**18.3.2 Notice to User Without Contract**

Three days prior to terminating service to a User Without Contract, the Company will post the premises with a notice directing the occupant to contact the Company to provide application for service. If an application is not received within 3 days, the Company may terminate service without further notice.

**18.3.3 Notice When Dishonored Payment after Receiving Notice of Termination**

(C)

When a customer tenders a payment to avoid termination or to obtain reconnection of terminated service, and that same payment is subsequently dishonored, revoked, or cancelled, the Company shall issue a termination notice three days prior to a new date of service termination.

**18.4 Grounds for Immediate Termination Without Prior Notice**

Gas service may be immediately terminated without prior notice specified in the Notice of Termination of Service section in any of the following situations:

1. Fraud or material misrepresentation of the customer's identity is used for the purpose of obtaining service.
2. Any customer action taken that may endanger the safety of a person or the integrity of the Company's delivery system.
3. Tampering with meters or other Company equipment.
4. Unauthorized use.
5. Hazardous or defective customer installations.
6. Customer's equipment or use thereof might injuriously affect the equipment of the Company or the Company's service to other customers.

**18.5 Post Termination Notice**

Upon termination, the Company shall make a good faith attempt to provide a post termination notice to the customer or a responsible person at the affected premises, and in the case of a single meter, multiunit dwelling, the Company shall conspicuously post the notice at the dwelling, including in common areas when possible.

**18.6 Timing of Termination**

The Company may terminate service for the reasons set forth in the Grounds for Termination of Service section of this tariff Monday through Thursday as long as the Company can accept payment to restore service on the following day and can restore service, consistent with the Reconnection of Service section of this tariff.

(C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**18. Termination of Service - Continued**

**18.7 Winter Termination**

Unless otherwise authorized by the Public Utility Commission, after November 30 and before April 1, the Company shall not terminate service to residential customers with household incomes at or below 250% of the federal poverty level except for: 1) customers whose actions are included in the Grounds for Immediate Termination Without Prior Notice section of this tariff; and 2) any person receiving gas service as a User Without Contract.

The Company will use financial information from the customer provided within the most recent twelve (12) month period to determine if a customer exceeds the 250% federal poverty level threshold.

**18.8 Medical Certificate**

The Company shall not terminate service to a premises when a licensed physician, nurse practitioner, or physician's assistant has certified that the customer or a member of the customer's household is seriously ill or afflicted with a medical condition that will be aggravated by cessation of service. The customer shall obtain a Medical Certificate from a licensed physician, nurse practitioner or physician's assistant verifying the condition and shall promptly forward it to the Company. The Medical Certificate procedure shall be implemented in accordance with Commission regulations.

(C)

**18.9 Termination of Service from Transmission Pipelines**

The Company may, in its discretion, remove, relocate or abandon transmission pipelines either temporarily or permanently, or change the use thereof and cease to furnish gas to such customers located along the route thereof, or the company may cease to furnish gas to its customers served directly from production or transmission pipelines of other companies, if for any reason said lines are not available to serve gas to said customers, without prejudice to the right of the Company to continue to supply gas to other customers of the Company. In case of termination of service from a transmission pipeline, thirty (30) days' notice shall be given by the Company to the customer.

**18.10 Reconnection of Service**

Whenever a customer's gas shall be turned off or his meter disconnected at his request or by reason of noncompliance with these Rules and Regulations or the Rules, Regulations or Orders of the Pennsylvania Public Utility Commission, except for repairs, want of supply or any leak of gas from customer or Company lines, the same customer, whether an applicant or ratepayer as defined at 52 Pa. Code § 56.2, shall pay a reconnection charge of twenty-four dollars (\$24) per visit for resumption of service at the same address within twelve months after discontinuance or termination, in addition to any other charges provided for in the rate schedule applicable to the customer.

**18.10.1 Timing of Reconnection**

When service to a residential dwelling has been terminated and, provided the customer or applicant has met all applicable conditions, the Company shall reconnect service as follows:

(C)

- a. Within 24 hours for erroneous terminations or upon receipt by the Company of a valid Medical Certificate.
- b. Within 24 hours for terminations occurring after November 30 and before April 1.
- c. Within three calendar days for erroneous termination requiring street or sidewalk digging.
- d. Within three calendar days from April 1 to November 30 for proper terminations.
- e. Within seven calendar days for proper terminations requiring street or sidewalk digging.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**18. Termination of Service - Continued**

**18.10 Reconnection of Service – continued**

**18.10.2 Payment to Restore Residential Service**

The Company shall provide for and inform the applicant or customer of a location where the customer can make payment to restore service.

The Company may require:

- a. Household Income Exceeding 300% of Federal Poverty Level and all Customers Who Have Defaulted on Two or More Payment Arrangements. The Company may require full payment of any outstanding balance incurred together with any reconnection fees by the customer or applicant prior to reconnection of service if the customer or applicant has an income exceeding 300% of the federal poverty level or has defaulted on two or more payment arrangements. If a customer or applicant with household income exceeding 300% of the federal poverty level experiences a life event the customer shall be permitted a period of not more than three months to pay the outstanding balance required for reconnect. For purposes of this paragraph, a life event is:
  - I. A job loss that extended beyond nine months.
  - II. A serious illness that extended beyond nine months.
  - III. Death of the primary wage earner.
- b. Household Income Exceeding 150% of Federal Poverty Level and Not Greater Than 300% of Federal Poverty Level. The Company may require full payment of any reconnection fees together with repayment over 12 months of any outstanding balance incurred by the customer or applicant if the customer or applicant has an income exceeding 150% of the federal poverty level but not greater than 300% of the federal poverty level.
- c. Household Income Not Exceeding 150% of Federal Poverty Level. The Company may require full payment of any reconnection fees together with payment over 24 months of any outstanding balance incurred by the customer or applicant if the customer or applicant has an income not exceeding 150% of the federal poverty level.
- d. The Company may also require the payment of any outstanding balance or portion of an outstanding balance if the applicant resided at the property for which service is requested during the time the outstanding balance accrued.
- e. The Company may establish that an applicant previously resided at a property for which residential service is requested through the use of mortgage, deed or lease information, a commercially available consumer credit reporting service or other methods approved as valid by the Public Utility Commission including those mentioned under the Prior Debts section of this Tariff.

When a customer payment is made to reconnect residential service, and that payment is subsequently dishonored, revoked, cancelled or not authorized, the Company may resume notice of termination by issuing a three day termination notice. If payment has not been cured or paid in full within three business days from the time the termination notice is issued, the Company may terminate service according to applicable Commission regulations. The Company may require a Residential Customer or Applicant to cure a dishonored payment as a condition of entering into a payment arrangement for a remaining account balance.

(C) Indicates Change

**Columbia Gas of Pennsylvania, Inc.**

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**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**18. Termination of Service - continued**

**18.11 Compliance with Pennsylvania Public Utility Commission Regulations**

Notwithstanding the provisions for termination of service set forth under this Section 18, the Company may not terminate gas service unless in compliance with the Rules, Regulations or Orders of the Pennsylvania Public Utility Commission pertaining thereto and in effect at the time of such termination.

(C) Indicates Change

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**M. R. Kempic  
President**

**Effective: December 22, 2014**

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**19. Discontinuation of Service**

**19.1 Definition**

Discontinuation of Service, as it applies to this Section 19, shall mean the cessation of service with the consent of the customer.

**19.2 Discontinuation by Customer**

A customer who intends to vacate the premises, discontinue the use of gas or terminate his liability to pay for gas distributed to the premises, shall give at least seven (7) days' notice to the Company. If such notice is given, the customer shall not be liable for service taken after the effective date of such notice. If at least seven (7) days' notice is not given, the customer shall be liable for service taken from the time following the Company's receipt of customer's notice until such time as a final reading is taken, or the final bill is estimated, or service is placed in the name of a successor customer, or the customer provides the meter reading which is subject to review by the Company. If no notice is given by the customer, the customer is liable for service taken until such time as service is placed in the name of a successor customer or the Company determines the property to be vacant. The customer shall be liable for gas usage in accordance with the procedure stated in Section 19.3.

**19.3 Final Bill**

Except as otherwise provided in this section, final bills for customers on rate schedules RSS, RDS, SGS and SCD may be based on estimated consumption without an actual meter reading.

When disconnect and reconnect orders are executed on the same day, final bills may be estimated. When a final bill is estimated, consumption shall be based on average daily usage for non-heat usage, average usage per degree day for heating usage, and the number of days in the final billing period in accordance with Section 19.2. Final bills will not be estimated when usage factors cannot be calculated, when a customer specifically requests that the meter be read, or when either the disconnecting or reconnecting customer provides the meter reading which is subject to the Company's review. The Company reserves the right to estimate any customer's final meter reading in instances where access to the meter is not provided within a reasonable time.

When scheduling a discontinuance of service a Residential Customer may request and subsequently receive an in-person meter reading to confirm the accuracy of an automatic meter reading device. The Company may charge a fee to obtain the in-person meter reading. (C)

When disconnect and reconnect orders are executed on different days, an actual meter reading shall be obtained. (C)

**19.4 Compliance with Pennsylvania Public Utility Commission Regulations**

Notwithstanding the provisions for discontinuation of service set forth under this Section 19, the Company may not discontinue service unless in compliance with the Rules, Regulations or Orders of the Pennsylvania Public Utility Commission pertaining thereto and in effect at the time of such discontinuation.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**20. Flexible Rate Provisions**

**20.1 Applicability**

Customers receiving service under Rate Schedules SDS, LDS, RSS, RDS, DGDS, SGSS, LGSS, SGDS, SCD, SS, NSS, MLSS, and MLDS ("Primary Schedule") may be charged a flexible distribution charge with respect to competition from alternate fuels. Service under Rate RSS, and RDS, shall be firm and the Company will maintain firm capacity to serve such customers. Gas Costs to Rate Schedules RSS and RDS will not be flexed. (C)

**20.2 Election of Flexible Rate**

Components of a customer's rate may be lowered when the customer submits a sworn affidavit that a lower rate is required to meet competition from an alternate fuel. Rate components eligible for a downward adjustment include: 1) the Distribution Charge; 2) the Distribution System Improvement Charge Rider; 3) the Customer Choice Rider; 4) the Elective Balancing Service charge; and 5) the retainage percentage when otherwise applicable. (C)

Prior to flexing distribution charges for distribution service customers, the Company may reduce charges that are for recovery of balancing service charges under Rider EBS and/or the retainage percentage applied to the gas received on behalf of the distribution service customer. However, any discount to the retainage percentage undertaken to compete with another NGDC will not be recoverable by the Company in its annual 1307(f) filing.

The Company reserves the right to verify the accuracy of statements included in this affidavit and the right to make final determination as to the quantities of natural gas used in each billing period in place of alternate fuels. The Company will notify the customer of the applicable charge, if lower than the applicable Distribution Charge in the Primary Rate Schedule, that the Company determines is required to meet the delivered price of the alternate fuel four (4) days prior to the beginning of each billing cycle unless the rate is the same as charged by the Company in the prior billing cycle. (C)

The Company will only lower its Distribution Charge below the maximum rate under the Primary Rate Schedule as a last resort, and only to the extent it is necessary to meet the demonstrated competitive alternate fuel price. Any lowered Distribution Charge shall be offered regardless of whether the customer is receiving sales service or Distribution Service. For customers eligible for service under Rate RDS and SCD, the Company will advise NGSS upon request whether a particular customer is receiving or is eligible to receive a lowered Distribution Charge. (C)

(C) Indicates Change



**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**20. Flexible Rate Provisions**

**20.2 Election of Flexible Rate – Cont'd**

In the sworn affidavit submitted by the customer, the following must be documented:

- (a) The customer has alternate fuel capability in place and operable or would otherwise construct facilities to obtain gas service from an alternate source;
- (b) The quantity of natural gas transported by the Company which would be displaced by operation of the alternate fuel capability; (C)
- (c) The burner tip cost in thm equivalent of the customer's alternate fuel; and (C)
- (d) If the customer has an agreement with a producer for purchase of gas, the customer must verify that it has exercised all contractual rights available to the customer, including price redetermination, marketability or market reopener provisions, to reduce the city gate price of natural gas delivered to the Company for redelivery to the customer, and that the customer has the right to cease purchases under the agreement. Upon request by the Company customer agrees to submit a true copy of the currently effective agreement or agreements between customer and producer(s) for purchase of natural gas quantities delivered to the Company's city gate for redelivery to the customer. If the customer does not have an outstanding contract with a producer, the customer must verify that the customer is unable to purchase gas at a price, including cost of delivery by Columbia,that is equal to the cost of alternative fuel. (C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

**21. Flexible Service Provisions**

(C)

**21.1 Applicability**

The Flexible Service Provisions are applicable when an Applicant, or an existing customer requesting an increase in usage, is located on a portion of the Company's system where capacity limitations exist, which would otherwise require the Company to reject the request for distribution service of total requirements on a year round basis, absent a significant financial contribution from the Applicant or Customer to increase the Company's main line capacity to serve the Applicant's or Customer's load.

**21.2 Availability**

Flexible Service Provisions will be available only to Applicants, or existing customers requesting an increase in usage whose usage will make them eligible for Rate Schedules DGDS, EGDS, EDS, LDS, LGSS, MLDS, MLSS, NCS, CDS, NGV, NSS, SDS, SDSS when:

- a. In its sole discretion, the Company determines that offering the Flexible Service Provisions will not be a detriment to its other Customers or the Company's system; and
- b. But for the Flexible Service Provisions the Applicant or eligible Customer would not take service from the Company; and
- c. The Customer enters into an agreement with the Company specifying the service limitations and any other terms necessary in defining the Flexible Service Provisions.

**21.3 Agreement**

The Company shall enter into an Agreement with an Applicant or an eligible Customer to provide limited natural gas distribution service to the Applicant's or Customer's facilities. The Agreement shall include the specific terms that will define those times and conditions when the Company shall not provide total requirements for distribution service to the Applicant or eligible Customer.

The Agreement may be terminated by the Company, at its sole discretion, if at any time during the term of the Agreement the Company upgrades its facilities and is able to accommodate the Customer's total requirements for distribution service. Should a Customer receiving service pursuant this provision subsequently request year round service, such a request will be treated as an application for new service under this Tariff.

**21.4 Rate**

The rates charged to Customers served under this provision shall be the rates specified or negotiated under the applicable rate schedule within this Tariff.

**21.5 Service Limitations**

In addition to the service limitations set forth in the Agreement, the Company retains all of its ability to issue Operational Orders and Emergency Curtailments as described in these Rules and Regulations Governing the Distribution and Sale of Gas and the Customer served under this Flexible Service Provision is subject to the associated penalties for non-compliance with said Operational Orders and Emergency Curtailments.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

(C)

**22. Quality of Gas Delivered to Company**

**22.1 Quality of Gas at Point(s) of Receipt with an Interstate Pipeline.**

Gas delivered by or on behalf of Customer to Company at point(s) of receipt with an interstate pipeline shall conform to the interstate pipeline's gas quality standards.

**22.2 Quality of Gas at Other Point(s) of Receipt.**

Gas delivered by or on behalf of Customer to Company at point(s) of receipt other than an interstate pipeline shall be commercially free from oil, water, air, salt, dust, gum, gum-forming constituents, harmful or noxious vapors, or other solid or liquid matter which might interfere with its merchantability or cause to or interference with proper operation of the lines, regulators, meters, and other equipment of Company or its customers

Customer will indemnify and hold Company harmless from any suits, actions, debts, accounts, damages, costs, losses and expenses, including but not limited to, attorneys' fees and expenses, arising from personal injury, death, or damage to Company's equipment or facilities or arising from personal injuries, death, or damage to the facilities, products, or equipment of Company's other customers or third parties, or arising from additional hours worked by Company or its other customers or third parties, caused as a result of Customer's gas failing to meet the quality specifications set forth herein.

To assure that the gas delivered by Customer to Company conforms to the quality specifications of this Section, Customer's gas shall be analyzed at the point(s) of receipt from time-to-time as Company deems necessary. The gas delivered shall conform to the following gas quality specifications:

**Gas Quality Specifications<sup>1</sup>**

<b>Gas Quality Parameter Specification</b>	<b>Low</b>	<b>High</b>
Heat Content (Btu/scf) <sup>2</sup>	967	1110
Wobbe Number (+/- 4% from historical average gas, which is 1341 – 1383)	1287	1400
Water Vapor Content (lbs./MM scf)		< 7
Product Gas Mercaptans (ppmv, does not include gas odorants)		< 1
Hydrocarbon Dew Point, (°F) CHDP		15
Hydrogen Sulfide (grain/100 scf)		0.25
Total Sulfur (grain/100 scf)		20
Total Diluent Gases including the following individual constituent limits: Carbon Dioxide (CO <sub>2</sub> ) 2% max Nitrogen (N) 4% max Oxygen (O <sub>2</sub> ) 1% max		5%
Hydrogen		0.3%
Total Bacteria <sup>3</sup> (If no filter installed, then limit is 6.4x10 <sup>7</sup> per 100 scf total bacteria)	Comm Free (≤ 0.2 microns)	
Mercury	Comm Free (< 0.06 µg/m <sup>3</sup> )	
Other Volatile Metals (Lead)	Comm Free (< 213 µg/m <sup>3</sup> )	
Siloxanes as Octamethylcyclotetrasiloxane <sup>4</sup>	Comm Free (< 0.5 mg Si/m <sup>3</sup> )	
Ammonia	Comm Free (< 10 ppmv)	

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

(C)

**22. Quality of Gas Delivered to Company**

**22.2 Quality of Gas at Other Point(s) of Receipt – Cont'd.**

**Gas Quality Specifications<sup>1</sup> – Cont'd**

<b>Gas Quality Parameter Specification</b>	<b>Low</b>	<b>High</b>
Non-Halogenated Semi-Volatile and Volatile Compounds	Comm Free (< 500 ppmv)	
Halocarbons (total measured halocarbons) <sup>5</sup>	< 3 ppmv	
Aldehyde/Ketones	Aldehydes/Ketones must be at a level that does not unreasonably interfere with odorization of Company's gas.	
PCBs/Pesticides	Comm Free (< 1 ppbv)	

1. For purposes of this Tariff, "Commercially Free" is defined as "Not Detectable" relative to typical pipeline gas flowing at the interconnect location that results in RNG, or "Renewable Natural Gas", being compositionally equivalent to flowing supplies. The analytical method, associated detection threshold, and testing facility shall be determined by the Company. Periodic testing will be required where potential Constituents of Concern are reasonably expected.
2. Higher Heating Value is dry, @ 14.73 psia 60°F.
3. An acceptable alternative to Total Bacteria testing would be to include installation of a 0.2 micron particulate filter, coupled with appropriate filter maintenance practices. Initial start-up testing may include filter effectiveness analysis. Customer shall be responsible for all costs associated with acceptable alternatives, including, but not limited to, initial start-up testing.
4. Historical testing and data presented in this document include a siloxane detection threshold of <0.5mg Si/m<sup>3</sup>. Analytical methods have recently been improved resulting in a reduced detection threshold of <0.1mg Si/m<sup>3</sup>. Due to specific limitations of certain identified applications within an affected zone of influence, Company and Customer may agree upon a reduced threshold.
5. Company may refuse to accept gas containing lower levels of halocarbons if Company reasonably determines that such gas is causing harm to its facilities or the gas-burning equipment of its customers, or is adversely affecting the operation of such facilities. In addition, Company and Customer may agree upon a different specification for halocarbons, provided that (1) Customer has delivered RNG to Company for a period of at least five years prior to the effective date of this tariff section, and (2) Customer has demonstrated, to the reasonable satisfaction of Company, that the RNG meeting the agreed-upon specification will not adversely affect (a) the quality of public utility service provided by Company; (b) the operation or Company's equipment; or (c) the operation of the gas-burning equipment of Company's customers.

(C) Indicates Change

## **RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)**

(C)

### **22. Quality of Gas Delivered to Company**

#### **22.2 Quality of Gas at Other Point(s) of Receipt – Cont'd.**

As used in the foregoing table, “Btu” means British thermal unit; “scf” means standard cubic foot; “MM” means one million; “CHDP” means cricondenthem hydrocarbon dew point; “ppmv” means parts per million by volume; and “ppbv” means parts per billion by volume. As used in Section 22.2 RNG means gas, consistently primarily of methane, which (1) is derived from biogas produced by landfills, animal farms, wastewater treatment plants, or other sources, and (2) is subsequently processed by removing carbon dioxide, nitrogen, and other constituents in order to convert the biogas into pipeline-compatible gaseous fuel.

The Total Heating Value of the gas shall be determined by taking samples of the gas at the point(s) of receipt at such reasonable times as may be designated by Company. The Btu content per cubic foot shall be determined by an accepted type of calorimeter or other suitable instrument for a cubic foot of gas at a temperature of sixty (60) degrees Fahrenheit when saturated with water vapor and at a pressure of 14.73 psia. The Btu determination designated by Company shall be made by Company at its expense. Any additional Btu determinations requested by Customer shall be at Customer's expense.

Company may, on a not-unduly discriminatory basis, accept volumes of gas, including renewable natural gas, that fail to meet the quality specifications set forth in this tariff section, if Company determines that it can do so without adversely affecting (1) system operations; (2) the operation of the Company's equipment; (3) the operation of gas-burning equipment of Company's other customers; or (4) the quality of public utility service provided by Company. In deciding whether to accept such volumes of gas, the Company shall consider, without limitation, (1) which specifications are not being met; (2) the sensitivity of customer equipment and potential impact on such equipment; (3) Customer's plan to improve gas quality; (4) the effect on system supply; (5) interchangeability; (6) the anticipated duration of the quality deviation; and (7) the blending ratio between geological natural gas and RNG in the area of Company's distribution system where RNG is being injected.

Company shall not be obligated to accept gas which it reasonably believes may adversely affect the standard of public utility service offered by Company, or gas which it reasonably believes may adversely affect the operation of its equipment or the gas-burning equipment of its customers. If any gas delivered hereunder fails to meet the quality specifications set forth herein, Company may, at any time, elect to refuse to accept all or any portions of such gas until Customer brings the gas into conformity with such specifications.

#### **22.3 Gas Quality Testing.**

Gas delivered to Company must be continuously monitored, at Customer's expense, to ensure it meets the quality specifications set forth in Section 22.2. Constituents that are not continuously monitored using currently-available technology must be tested in a laboratory once per year at Company's expense. If the quality of the gas, based on a laboratory test, does not meet the standards in Section 22.2, the gas must be tested in a laboratory monthly, at the Customer's expense, until the gas meets the standards in Section 22.2 for three consecutive months or the Customer otherwise demonstrates to the Company, in the Company's reasonable discretion, that it has remediated the constituent deficiency.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

(C)

**22. Quality of Gas Delivered to Company**

**22.3 Gas Quality Testing – Cont'd.**

Such tests shall include only the test method or methods that tests for the specific standard or standards that were not met, but Company may consider any results provided by such test method(s). Company will provide Customer with at least three (3) business days' notice of the tests described in this Section 22.3, and Customer will be given the opportunity to be present and observe such tests. Company may, at its option, require Customer to install automatic shutoff devices, at Customer's expense, to prevent gas that fails to meet the quality specifications set forth in Section 22.2 from entering Company's pipeline system.

The scope of all gas testing shall follow the parameters below based on the origin of the gas. The parameters for each origin of gas are based on the source of gas and likelihood of a constituent being present in the source gas. The Company has the discretion to test for additional constituents on the list below, notwithstanding the origin of the gas, if the Company reasonably believes those constituents may be present.

**Gas Quality Testing Parameters and Scope<sup>1</sup>**

Gas Quality Parameter	Testing Method <sup>2</sup>	Origin of Gas			
		Geological	Landfill	Agricultural and Clean Energy	Waste Water Treatment Plant
Heat Content	In-field	X	X	X	X
Wobbe Number	In-field	X	X	X	X
Water Vapor Content	In-field	X	X	X	X
Product Gas Mercaptans	In-field	X	X	X	X
Hydrocarbon Dew Point	In-field	X	X	X	X
Hydrogen Sulfide	In-field or Lab	X	X	X	X
Total Sulfur	In-field or Lab	X	X	X	X
Total Diluent Gases including: Carbon Dioxide (CO <sub>2</sub> ) Nitrogen (N) Oxygen (O <sub>2</sub> )	In-field	X	X	X	X
Hydrogen	Lab	X	X	X	X
Total Bacteria	Lab	X	X	X	X
Mercury	Lab		X		X
Other Volatile Metals (Lead)	Lab		X		
Siloxanes	Lab		X		X
Ammonia	Lab		X		X

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE  
DISTRIBUTION AND SALE OF GAS (Continued)**

(C)

**22. Quality of Gas Delivered to Company**

**22.3 Gas Quality Testing – Cont'd.**

**Gas Quality Testing Parameters and Scope<sup>1</sup> – Cont'd**

Gas Quality Parameter	Testing Method <sup>2</sup>	Origin of Gas			
		Geological	Landfill	Agricultural and Clean Energy	Waste Water Treatment Plant
Non-Halogenated Semi-volatile and Volatile Compounds	Lab		X		X
Halocarbons (total measured halocarbons)	Lab		X		X
Aldehyde/Ketones	Lab		X		
PCBs/Pesticides	Lab		X		

<sup>1</sup> Constituents to be tested for each category of gas are indicated with an "X."

<sup>2</sup> Testing method is defined as "In-Field" or "Lab." "In-Field" testing requires the Customer's use of readily available, continuously testing, industry-standard equipment, which has been reviewed and approved by Company. "Lab" testing requires the Customer and the Company to coordinate the sampling of gas and sending it to a laboratory for testing and analysis.

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## **RATE RSS - RESIDENTIAL SALES SERVICE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available, at one location, for the total requirements of any residential customer.

### **RATE**

The customers under this rate schedule shall be subject to a Customer Charge, a Gas Supply Charge, a Distribution Charge, a Weather Normalization Adjustment, a Pass-through Charge and a Gas Cost Adjustment.

The rate information is detailed in the Rate Summary pages of this tariff.

The Distribution Charge may be flexed in accordance with the Flexible Rate Provisions set forth in the Rules and Regulations of this Tariff. For accounts with distributed generation served under this rate schedule, the term "alternate fuel" shall include electricity.

### **MINIMUM CHARGE**

The minimum charge shall be the Customer Charge.

### **STATE TAX ADJUSTMENT SURCHARGE**

The charges described in this rate schedule are subject to a State Tax Adjustment Surcharge as set forth in this tariff.

### **RIDER PGC**

The Pass-through Charge and the Gas Supply Charge include recovery of purchased gas costs pursuant to the Purchased Gas Cost Rider of this tariff.

### **USP COSTS AND CUSTOMER CHOICE COSTS**

Rider Universal Services Plan and Rider Customer Choice as specified within Rider USP and Rider Customer Choice in this tariff will be reflected in the Pass-through Charge on the customer bill.

### **DISTRIBUTION SYSTEM IMPROVEMENT CHARGE**

Rate RSS is subject to a Distribution System Improvement Charge as specified within Rider DSIC of this Tariff.

(C) Indicates Change

(C)

## **RATE RSS – RESIDENTIAL SALES SERVICE (Continued)**

### **TERMS OF PAYMENT**

Bills for sales service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall be not less than twenty (20) days after presentation (date of postmark).

If the customer fails to pay the full amount of any bill a delayed payment penalty charge of one and one-quarter percent (1 1/4%) per billing cycle will accrue on the portion of the customer's bill that is unpaid on the due date. (C)

### **SPECIAL PROVISIONS**

1. If service under this rate schedule is discontinued at the request of the Customer, the Company shall be under no obligation to reconnect service to the same Customer on the same premises until the Customer pays the minimum charge for each billing cycle of the intervening period, but not to exceed twelve (12) months. (C)

2. Where a customer has installed a gas light(s) in lighting devices approved by the Company, and the gas used by such light(s) is unmetered, the gas consumed by such light(s) shall be assumed to be two thousand (2,000) cubic feet per month when the Btu/hr input rating for such light(s) is 2,700 or less. For each additional 1,350 Btu/hr or fraction thereof, the assumed consumption shall be increased by one thousand (1,000) cubic feet per month. Such assumed consumption shall be billed under the rates contained herein, or if in combination with metered usage under this rate schedule, shall be added to the customer's metered usage and the total billed under the rates contained herein.

### **RULES AND REGULATIONS**

The Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern, where applicable, the supply of gas service under this rate schedule.

(C) Indicates Change

## **RATE RDS - RESIDENTIAL DISTRIBUTION SERVICE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available to any residential customer meeting the following conditions:

1. The customer does not take service under any other rate schedule.
2. The customer or group of customers having an aggregate annual demand of at least 53,650 thm or a minimum of 50 customers and in compliance with the aggregation provisions in the Rules Applicable to Distribution Service elect an NGS to provide natural gas commodity service. The gas supply for each aggregation must enter the Company's system at a city gate(s) used by the Company to serve the customers unless otherwise permitted by Columbia.

### **CHARACTER OF SERVICE**

Service furnished pursuant to this rate schedule shall be considered firm service.

### **RATE**

The customers under this rate schedule shall be subject to a Customer Charge, a Distribution Charge, a Weather Normalization Adjustment and a Pass-through Charge.

The rate information is detailed in the Rate Summary pages of this tariff.

The Distribution Charge may be flexed in accordance with the Flexible Rate Provisions set forth in the Rules and Regulations of this Tariff. For accounts with distributed generation served under this rate schedule, the term "alternate fuel" shall include electricity.

### **MINIMUM CHARGE**

The minimum charge shall be the Customer Charge.

### **RIDER PGC**

The Pass-through Charge includes recovery of purchased gas demand costs pursuant to the Rider PGC as set forth in this Tariff.

### **STATE TAX ADJUSTMENT SURCHARGE**

The charges described in this rate schedule are subject to a State Tax Adjustment Surcharge as set forth in this tariff.

### **USP COSTS AND CUSTOMER CHOICE COSTS**

Rider Universal Service Plan and Rider Customer Choice as specified within Rider USP and Rider Customer Choice in this tariff will be reflected in the Pass-through Charge on the customer bill.

### **DISTRIBUTION SYSTEM IMPROVEMENT CHARGE**

Rate RDS is subject to a Distribution System Improvement Charge as specified within Rider DSIC of this Tariff.

(C) Indicates Change

## **RATE RDS - RESIDENTIAL DISTRIBUTION SERVICE (Continued)**

### **TERMS OF PAYMENT**

Bills for distribution service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall not be less than twenty (20) days after presentation (date of postmark).

If the Choice customer fails to pay the full amount of any bill a delayed payment penalty charge of one and one-quarter percent (1 1/4%) per billing cycle will accrue on the portion of the bill that is unpaid on the due date consistent with the Billing Option Selection section of the Rules Applicable to Distribution Service.

### **SPECIAL PROVISIONS**

1. If service under this rate schedule is discontinued at the request of the Customer, the Company shall be under no obligation to reconnect service to the same Customer on the same premises until the Customer pays the minimum charge for each billing cycle of the intervening period, but not to exceed twelve (12) months.

2. Where a Customer has installed a gas light(s) in lighting devices approved by the Company, and the gas used by such light(s) is unmetered, the gas consumed by such light(s) shall be assumed to be twenty-one (21) thm per billing cycle when the Btu/hr input rating for such light(s) is 2,700 or less. For each additional 1,350 Btu/hr or fraction thereof, the assumed consumption shall be increased eleven (11) thm per billing cycle. Such assumed consumption shall be billed under the rates contained herein, or if in combination with metered usage under this rate schedule, shall be added to the Customer's metered usage and the total billed under the rates contained herein.

3. The Customer may receive a separate bill from its NGS for services provided by the NGS. Otherwise, all charges for natural gas service to the Customer will be billed by the Company. When the Company bills for the NGS, the Company will have the right to terminate service for failure to pay the NGS's Natural Gas Supply Services charges portion of the bill in compliance with all applicable laws and regulations regarding termination of service, including the Termination of Service rule of this Tariff. The NGS shall not be permitted to accept the Company's bill for distribution on behalf of the Customers.

4. Before participating in the Choice Service distribution program, Customers with arrears, who are not already subject to a payment arrangement, shall be required to enter into a payment arrangement with the Company. (C)

5. The Company will purchase at a discount the accounts receivable from NGSs who elect to have the Company provide a single bill monthly to the customer for distribution service and the NGS's Natural Gas Supply Services charges.

### **RULES AND REGULATIONS**

The Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern where applicable, the supply of distribution service under this rate schedule.

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**RATE SGSS - SMALL GENERAL SALES SERVICE**

**APPLICABILITY**

Throughout the territory served under this Tariff.

**AVAILABILITY**

Available, at one location, for the total requirements of any commercial or industrial customer whose total throughput requirements are less than or equal to 64,400 thm annually, and who does not contract for distribution service.

**RATE**

(C)

The customers under this rate schedule shall be subject to a Customer Charge, a Gas Supply Charge, a Distribution Charge, a Pass-through Charge and a Gas Cost Adjustment.

The rate information is detailed in the Rate Summary pages of this Tariff.

**MINIMUM CHARGE**

The minimum charge shall be the Customer Charge.

**DETERMINATION OF CUSTOMER CHARGE**

The Customer Charge will be determined based upon the Customer's actual throughput quantities, including sales and distribution, measured in therms (thm), for the twelve most recent billing cycle periods ending with the October billing cycle. If a Customer does not have sufficient consumption history to determine its Customer Charge based on twelve months, the Customer Charge will be developed by annualizing the consumption history available. In the instance where a customer has no consumption history, the Company will request the Customer to submit estimated annual gas requirement, including sales and distribution, upon which to develop the Customer Charge. The Company in all cases retains the right to review and modify the Customer's estimate where necessary. A customer's Customer Charge will remain constant annually, subject to change as of the January billing cycle of each year.

In all cases, the Company reserves the right to review the Customer Charge and, upon receipt of satisfactory proof, to adjust the Customer Charge to reflect the installation and use of energy efficient gas burning equipment, or the implementation of energy conservation practices or measures, which results in a measurable permanent change in the customer's requirement or consumption.

(C) Indicates Change

**RATE SGSS - SMALL GENERAL SALES SERVICE (Continued)****STATE TAX ADJUSTMENT SURCHARGE**

The State Tax Adjustment Surcharge will be applied to the non-Purchased Gas Cost portion of the charges set forth in this rate schedule.

**RIDER PGC**

The Pass-through Charge and Gas Supply Charge for sales service include recovery of purchased gas costs pursuant to the Purchased Gas Cost Rider as set forth in this Tariff.

**CUSTOMER CHOICE COSTS**

The Customer Choice charge pursuant to Rider CC will be reflected in the Pass-through Charge on the customer bill.

**DISTRIBUTION SYSTEM IMPROVEMENT CHARGE**

Rate SGSS is subject to a Distribution System Improvement Charge as specified within Rider DSIC of this Tariff.

**TERMS OF PAYMENT**

Bills for distribution service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall be not less than fifteen (15) days after presentation (date of postmark).

If the customer fails to pay the full amount of any bill a delayed payment penalty charge of one and one-quarter percent (1 1/4%) per billing cycle will accrue on the portion of the bill that is unpaid on the due date. (C)

**CUSTOMER DEVELOPMENT/RETENTION PROVISIONS**

1. An existing Customer currently receiving service under this rate schedule or a potential Customer eligible to receive service under this rate schedule is eligible to receive special development/retention rates, if the customer meets the following conditions:
  - a. The Customer agrees to enter into a three-year contract for service under this rate schedule.
  - b. The Customer gives the Company a sworn affidavit stating that, absent service under these Customer Development/Retention Provisions, the customer would install an alternate source of energy; would construct facilities to obtain gas service from an alternative source; or would not construct facilities or operation in the company's operating territory.
  - c. If the Customer qualifies under these Customer Development/Retention Provisions, the monthly charges for service to the Customer shall be computed based upon a declining percentage reduction in the Distribution Charge under this rate schedule. The customer Charge, Gas Supply Charge, Pass-through Charge, penalties and charges of third party transporters, if any, to a Customer serviced under this rate schedule are not subject to reduction. The percentage reductions are as follows:

First Year	35% reduction
Second Year	25% reduction
Third Year	15% reduction

(C) Indicates Change

## RATE SGSS - SMALL GENERAL SALES SERVICE - continued

### CUSTOMER DEVELOPMENT/RETENTION PROVISIONS – continued

2. Except as modified by the terms of these Customer Development/Retention Provisions, all provisions of this rate schedule apply to service to the Customer.

### SPECIAL PROVISIONS

1. If service under this rate schedule is discontinued at the request of the Customer, the Company shall be under no obligation to reconnect service to the same customer on the same premises until the customer pays the monthly minimum charge for each billing cycle of the intervening period, but not to exceed twelve (12) months. (C)
2. Customers classified as "other" shall be billed under this rate schedule.
3. Where a customer has installed a gas light(s) in lighting devices approved by the Company, and the gas used by such light(s) is unmetered, the gas consumed by such light(s) shall be assumed to be twenty-one (21) thm per billing cycle when the Btu/hr input rating for such light(s) is 2,700 or less. For each additional 1,350 Btu/hr or fraction thereof, the assumed consumption shall be increased by eleven (11) thm per billing cycle. Such assumed consumption shall be billed under the rates contained herein, or if in combination with metered usage under this rate schedule, shall be added to the customer's metered usage and the total billed under the rates contained herein. (C)
4. Energy usage eligibility for this rate schedule will be determined annually. In the event the Customer's annual purchases are in excess of 64,400 thm, the customer shall be transferred to Rate LGSS.

### RULES AND REGULATIONS

The Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern where applicable, the supply of gas service under this rate schedule.

(C) Indicates Change



## **RATE SGDS - SMALL GENERAL DISTRIBUTION SERVICE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available, at one location, for the total requirements of any commercial or industrial customer meeting all of the following conditions:

1. The Customer's total annual throughput requirements, as determined under the Customer Charge provisions below, are less than or equal to 64,400 thm annually.
2. The Customer does not take service under any other rate schedule except Rate SS – Standby Service.
3. Customer acquires its own gas and executes an application and agreement with the Company, as specified in the Rules Applicable to Distribution Service section of this Tariff, for a period of not less than one (1) year for distribution service in accordance with all terms and conditions of such contract.
4. The customer is a member of an aggregation group pursuant to the provisions of the Rules Applicable to Distribution Service.
5. Priority One customers, as defined in the Service Limitations section of this Tariff, must buy distribution service at the Priority One distribution rate, which includes recovery of purchased gas demand costs pursuant to the Purchased Gas Cost Rider as set forth in this Tariff. All other SGDS customers wishing to contract for Standby Service may execute a contract for service under Rate SS – Standby Service.

### **CHARACTER OF SERVICE**

Distribution Service furnished pursuant to this rate schedule shall be considered firm service on the Company's system; provided, however, that it is the customer's obligation to deliver sufficient gas supplies to the mutually agreed upon receipt point in the Company's facilities.

### **RATE**

The customers under this rate schedule shall be subject to a Customer Charge, a Distribution Charge a Pass-through Charge.

The rate information is detailed in the Rate Summary pages of this Tariff.

The Distribution Charge may be flexed in accordance with the Flexible Rate Provisions set forth in the Rules and Regulations of this Tariff.

(C) Indicates Change

**Issued: December 11, 2018**

**M. A. Huwar  
President**

**Effective: December 16, 2018**

**RATE SGDS - SMALL GENERAL DISTRIBUTION SERVICE (Continued)****DETERMINATION OF CUSTOMER CHARGE**

The Customer Charge will be determined based upon the Customer's actual throughput quantities, including sales and distribution, measured in therms (thm), for the twelve most recent billing cycle periods ending with the October billing cycle. If a Customer does not have sufficient consumption history to determine its Customer Charge based on twelve months, the Customer Charge will be developed by annualizing the consumption history available. In the instance where a customer has no consumption history, the Company will request the Customer to submit estimated annual gas requirements, including sales and distribution, upon which to develop the Customer Charge. The Company in all cases retains the right to review and modify the Customer's estimate where necessary. A customer's Customer Charge will remain constant annually, subject to change as of the January billing cycle of each year. (C)

In all cases, the Company reserves the right to review the Customer Charge and, upon receipt of satisfactory proof, to adjust the Customer Charge to reflect the installation and use of energy efficient gas burning equipment, or the implementation of energy conservation practices or measures, which results in a measurable permanent change in the customer's requirement or consumption.

**MINIMUM CHARGE**

The minimum charge shall be the sum of (a) the Customer Charge; plus (b) purchase gas demand charges, if any, under Rate SS. In the event of curtailment in the delivery of gas by the Company below the Maximum Daily Firm Requirement of the Customer, if any, under Rate SS, or complete or partial suspension of operation by the customer due to strikes, fires, floods, explosions or other similar casualties, the Customer Charge shall be reduced in direct proportion to the ratio which the number of days of curtailed service or complete or partial suspension of operation bears to the number of days in the billing period.

**STATE TAX ADJUSTMENT SURCHARGE**

The charges are subject to a State Tax Adjustment Surcharge as set forth in this tariff.

**RIDER PGC**

The Pass-through Charge for Priority One Service includes recovery of Purchased Gas Demand Costs pursuant to the Purchased Gas Cost Rider as set forth in this Tariff.

**ELECTIVE BALANCING SERVICE RIDER**

Distribution service under this rate schedule shall be subject to the provisions of Rider EBS as set forth in this Tariff.

**CUSTOMER CHOICE RIDER**

If applicable, the Customer Choice charge pursuant to Rider CC will be reflected in the Pass-through Charge on the customer bill. (C)

**DISTRIBUTION SYSTEM IMPROVEMENT CHARGE**

Rate SGDS is subject to a Distribution System Improvement Charge as specified within Rider DSIC of this Tariff.

**APPLICABLE SALES SERVICE RATE**

Priority One customers desiring to purchase gas shall be charged an amount for recovery of purchased gas costs as set forth in the Rules Applicable to Distribution Service, plus the Priority One Service rate.

(C) Indicates Change

**Columbia Gas of Pennsylvania, Inc.**

## **RATE SGDS - SMALL GENERAL DISTRIBUTION SERVICE (Continued)**

### **APPLICABLE SALES SERVICE RATE - continued**

Non-Priority One distribution customers under this Rate Schedule desiring to purchase gas shall be charged an amount for recovery of purchased gas costs as set forth in the Rules Applicable to Distribution Service, plus the non-gas portion of the distribution rate.

Sales service hereunder shall be considered imbalance gas as defined in the Rules Applicable to Distribution Service section of this tariff. The Company undertakes no responsibility to obtain sufficient gas supplies to avoid interruption of sales service on a daily basis, and sales service is totally interruptible on any day when the Company gives notice to the customer that gas supply is inadequate to supply the customer's requirements, except to the extent the customer nominates Maximum Daily Firm Requirement under Rate SS.

The Company shall give the customer 2 hours advance notice of interruption. Customer agrees that Company shall not be liable for any loss or damage that may be sustained by the customer by reason of any interruption of service.

A Non-Priority One customer is subject to a charge for unauthorized takes after notice to interrupt. On any day when a Non-Priority One customer has been given notice by the Company to interrupt, any quantity of gas taken in excess of the quantity specified to be made available that day shall constitute unauthorized takes and shall be subject to the charges set forth in the Rules Applicable to Distribution Service. Payments of such penalty charge shall be in addition to the charges specified in this rate schedule.

### **TERMS OF PAYMENT**

Bills for distribution service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall be not less than fifteen (15) days after presentation (date of postmark).

If the customer fails to pay the full amount of any bill a delayed payment penalty charge of one and one-quarter percent (1 1/4%) per billing cycle will accrue on the portion of the bill that is unpaid on the due date. (C)

### **CUSTOMER DEVELOPMENT/RETENTION PROVISIONS**

1. An existing Customer currently receiving service under this rate schedule or a potential Customer eligible to receive service under this rate schedule is eligible to receive special development/retention rates, if the customer meets the following conditions:
  - a. The Customer agrees to enter into a three-year contract for service under this rate schedule.
  - b. The Customer gives the Company a sworn affidavit stating that, absent service under these Customer Development/ Retention Provisions, the Customer would install an alternate source of energy; would construct facilities to obtain gas service from an alternative source; or would not construct facilities or operations in the Company's operating territory.

(C) Indicates Change

## **RATE SGDS - SMALL GENERAL DISTRIBUTION SERVICE (Continued)**

### **CUSTOMER DEVELOPMENT/RETENTION PROVISIONS (Continued)**

c. If the Customer qualifies under these Customer Development/Retention Provisions, the monthly charges for service to the Customer shall be computed based upon a declining, percentage reduction in the Distribution Charge under this rate schedule. The Customer Charge, Gas Supply Charge, Pass-through Charge, penalties and charges of third party transporters, if any, to a Customer served under this rate schedule are not subject to reduction. The percentage reductions are as follows:

First Year	35% reduction
Second Year	25% reduction
Third Year	15% reduction

2. Except as modified by the terms of these Customer Development/Retention Provisions, all provisions of this rate schedule apply to service to the Customer.

### **SPECIAL PROVISIONS**

1. If service is discontinued at the request of the customer, the Company shall be under no obligation to reconnect service to the same customer on the same premises until the customer pays the minimum charge for each billing cycle of the intervening period, but not to exceed twelve (12) months.

2. Where a customer has installed a gas light(s) in lighting devices approved by the Company, and the gas used by such light(s) is unmetered, the gas consumed by such light(s) shall be assumed to be twenty-one (21) thm per billing cycle when the Btu/hr input rating for such light(s) is 2,700 or less. For each additional 1,350 Btu/hr or fraction thereof, the assumed consumption shall be increased by eleven (11) thm per billing cycle. Such assumed consumption shall be billed under the rates contained herein, or if in combination with metered usage under this rate schedule, shall be added to the customer's metered usage and the total billed under the rates contained herein.

3. Energy usage eligibility for this rate schedule will be determined annually. In the event the Customer's total annual purchases of sales and distribution are in excess of 64,400 thm, the customer shall be transferred to Rate SDS, or Rate LDS, as applicable.

### **RULES AND REGULATIONS**

The Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern where applicable, the supply of gas service under this rate schedule.

(C) Indicates Change

## **RATE SCD - SMALL COMMERCIAL DISTRIBUTION**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available to any commercial customer meeting the following conditions:

1. The customer's historic throughput is less than or equal to 64,400 thm annually.
2. The customer does not take service under any other rate schedule.
3. The customer or group of customers having an aggregate annual demand of at least 53,650 thm or a minimum of 50 customers and in compliance with the aggregation provisions in the Rules Applicable to Distribution Service elect an NGS to provide natural gas commodity service. The gas supply for each aggregation must enter the Company's system at a city gate(s) used by the Company to serve the customers unless otherwise permitted by Columbia.

### **CHARACTER OF SERVICE**

Service furnished pursuant to this rate schedule shall be considered firm service.

### **RATE**

(C)

The customers under this rate schedule shall be subject to a Customer Charge, a Distribution Charge and a Pass-through Charge.

The rate information is detailed in the Rate Summary pages of this Tariff.

The Pass-through Charge includes the applicable Purchase Gas Demand Cost rate.

The Distribution Charge may be flexed in accordance with the Flexible Rate Provisions set forth in the Rules and Regulations of this Tariff.

### **MINIMUM CHARGE**

The minimum charge shall be the Customer Charge.

### **STATE TAX ADJUSTMENT SURCHARGE**

The charges described in this rate schedule are subject to a State Tax Adjustment Surcharge as set forth in the tariff.

(C) Indicates Change

**RATE SCD - SMALL COMMERCIAL DISTRIBUTION (Continued)**

**RIDER CUSTOMER CHOICE**

The Pass-through Charge reflects the Rider Customer Choice rate pursuant to Rider CC.

**DISTRIBUTION SYSTEM IMPROVEMENT CHARGE**

Rate SCD is subject to a Distribution System Improvement Charge as specified within Rider DSIC of this Tariff.

**RIDER PGC**

The Pass-through Charge includes recovery of purchased gas demand costs pursuant to the Purchased Gas Cost Rider as set forth in this Tariff.

**TERMS OF PAYMENT**

Bills for distribution service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall not be less than fifteen (15) days after presentation (date of postmark).

If the customer fails to pay the full amount of any bill a delayed payment penalty charge of one and one-quarter percent (1 1/4%) per billing cycle will accrue on the portion of the bill that is unpaid on the due date.

**SPECIAL PROVISIONS**

1. If service under this rate schedule is discontinued at the request of the customer, the Company shall be under no obligation to reconnect service to the same customer on the same premises until the customer pays the monthly minimum charge for each billing cycle of the intervening period, but not to exceed twelve (12) months.
2. Where a customer has installed a gas light(s) in lighting devices approved by the Company, and the gas used by such light(s) is unmetered, the gas consumed by such light(s) shall be assumed to be twenty-one (21) thm per billing cycle when the Btu/hr input rating for such light(s) is 2,700 or less. For each additional 1,350 Btu/hr or fraction thereof, the assumed consumption shall be increased by eleven (11) thm per billing cycle. Such assumed consumption shall be billed under the rates contained herein, or if in combination with metered usage under this rate schedule, shall be added to the customer's metered usage and the total billed under the rates contained herein.
3. The customer, at its option, may receive a separate bill from its NGS for services provided by the NGS. Otherwise, all charges for natural gas supply service to the customer will be billed by the Company. When the Company bills for the NGS, the Company will have the right to terminate service for failure to pay the NGS's Natural Gas Supply Service charges in compliance with all applicable laws and regulations regarding termination of service.
4. Before participating in Choice Service, customers with arrears, who are not already subject to a payment arrangement, shall be required to enter into a payment arrangement with the Company. (C)
5. The Company will purchase at a discount the accounts receivable from NGSs who elect to have the Company bill the NGS's Natural Gas Supply Service charges.
6. An NGS may choose the Company's consolidated billing option or issue its own bills for Gas Supply Service charges (Billing Option 1 or Billing Option 2 as described in the Rules Applicable Only to Choice Service) for all or a portion of its customers eligible for Rate SCD.

(C) Indicates Change

**RATE SCD - SMALL COMMERCIAL DISTRIBUTION (Continued)**

**RULES AND REGULATIONS**

The Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern where applicable, the supply of delivery service under this rate schedule.

(C) Indicates Change

## **RATE SDS - SMALL DISTRIBUTION SERVICE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available to any commercial or industrial customer meeting all of the following conditions:

1. The Customer's annual throughput requirements, including sales and distribution service, are in excess of 64,400 thm.
2. The Customer does not take service under any other rate schedule except Rate SS - Standby Service.
3. The Customer's annual throughput, as determined under the Customer Charge provisions below, is less than or equal to 540,000 thm.

Service is available when such customer(s) acquires its own gas and executes a contract with the Company for a period of not less than one (1) year for distribution service in accordance with all terms and conditions of such contract.

Service under this rate schedule shall not be available to a single customer who is a Priority One Customer, as defined in the Service Limitations section of this Tariff, unless such customer also contracts for firm service under Rate SS-Standby Service at a level necessary to meet the portion of daily and seasonal requirements of the facility not covered by installed operable alternative fuel capability.

### **CHARACTER OF SERVICE**

Service furnished pursuant to this rate schedule shall be considered firm service on the Company's system; provided, however, that it is the customer's obligation to deliver sufficient gas supplies to the mutually agreed upon receipt point in the Company's facilities.

A Small Distribution Service account may be returned to the applicable Sales Service rate if for a period of at least five (5) consecutive days in one billing cycle the Company:

(C)

- (1) has not received gas supply for the account;
- (2) the account's bank balance is insufficient to cover the consumption or the customer did not have access to its bank balance due to the issuance of an OFO and/or OMO; and
- (3) the customer consumed gas on one or more days during such five (5) day period.

For a non-daily read account, the account may be returned to the applicable Sales Service rate at the end of a billing cycle if the above three conditions are met unless the customer furnishes proof that they did not consume gas on one or more days during such five (5) day period.

(C) Indicates Change



**RATE SDS - SMALL DISTRIBUTION SERVICE (Continued)****RATE**

The customers under this rate schedule shall be subject to a Customer Charge and a Distribution Charge.

The rate information is detailed in the Rate Summary pages of this Tariff.

The Customer Charge will be determined based upon the customer's actual throughput quantities, including sales and distribution, measured in therms (thm), for the twelve most recent billing cycle periods ending with the October billing cycle. If a customer does not have sufficient consumption history to determine its Customer Charge based on twelve months, the Customer Charge will be developed by annualizing the consumption history available. In the instance where a customer has no consumption history, the Company will request the customer to submit estimated annual gas requirements, including sales and distribution, upon which to develop the Customer Charge. The Company in all cases retains the right to review and modify the customer's estimate where necessary. A customer's Customer Charge will remain constant annually, subject to change as of the January billing cycle of each year.

In all cases, the Company reserves the right to review the Customer Charge and, upon receipt of satisfactory proof, to adjust the Customer Charge to reflect the installation and use of energy efficient gas burning equipment, or the implementation of energy conservation practices or measures, which results in a measurable permanent change in the customer's requirement or consumption.

The Distribution Charge may be flexed in accordance with the Flexible Rate Provisions set forth in the Rules and Regulations of this Tariff.

**MAIN LINE EXTENSION DEPOSIT INSTALLMENT PLAN**

(C)

Applicants eligible for Rate Schedule SDS who have entered into an agreement with the Company to make payments for a main line extension pursuant to the Payment Period of Deposit paragraph in the Capital Expenditure Policy section of Rule 8. Extensions of these Rules and Regulations Governing the Distribution and Sale of Gas, will have the installment amount included in the cyclical bill for service issued by the Company. The installment amount will be added to the Customer Charge for the duration of the installment payment plan.

**MINIMUM CHARGE**

The minimum charge shall be the sum of (a) the Customer Charge; plus (b) purchased gas demand charges, if any, under Rate SS. In the event of curtailment in the delivery of gas by the Company below the Maximum Daily Firm Requirement of the customer, if any, under Rate SS, or complete or partial suspension of operation by the customer due to strikes, fires, floods, explosions or other similar casualties, the Customer Charge shall be reduced in direct proportion to the ratio which the number of days of curtailed service or complete or partial suspension of operation bears to the number of days in the billing period.

**STATE TAX ADJUSTMENT SURCHARGE**

The above charges are subject to a State Tax Adjustment Surcharge as set forth in the tariff.

**ELECTIVE BALANCING SERVICES RIDER**

Distribution service under this rate schedule shall be subject to the provisions of Rider EBS as set forth within this Tariff.

**DISTRIBUTION SYSTEM IMPROVEMENT CHARGE**

Rate SDS is subject to a Distribution System Improvement Charge as specified within Rider DSIC of this Tariff.

(C) Indicates Change

**RATE SDS - SMALL DISTRIBUTION SERVICE (Continued)****APPLICABLE SALES SERVICE RATE**

Customers under this Rate Schedule desiring to purchase gas shall be charged an amount for recovery of purchased gas costs as set forth in the Rules Applicable to Distribution Service plus the Distribution Charge contained in Rate SGSS - Small General Sales Service.

Provided, however, that sales service hereunder shall be considered imbalance gas as defined in the Consumption in Excess of Deliveries section in Paragraph 3 of the Rules Applicable to Distribution Service section of this Tariff. The Company undertakes no responsibility to obtain sufficient gas supplies to avoid interruption of sales service on a daily basis, and sales service is totally interruptible on any day when the Company gives notice to the customer that gas supply is inadequate to supply the customer's requirements, except to the extent the customer nominates Maximum Daily Firm Requirement under Rate SS.

The Company shall give the customer 2 hours advance notice of interruption. Customer agrees that Company shall not be liable for any loss or damage that may be sustained by the customer by reason of any interruption of service.

On any day when the Customer has been given notice by the Company to interrupt, any quantity of gas taken in excess of the quantity specified to be made available that day shall constitute unauthorized takes and shall be subject to the charges set forth in the Rules Applicable to Distribution Service. Payment of such penalty charge shall be in addition to the charges specified herein.

**TERMS OF PAYMENT**

Gas distributed hereunder shall be billed in accordance with the terms and conditions set forth in the customer's executed contract governing distribution service. Bills for distribution service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall not be less than fifteen (15) days after presentation (date of postmark).

If the customer fails to pay the full amount of any bill a delayed payment charge of one and one-quarter percent (1 1/4%) per billing cycle shall accrue on the portion of the bill that is unpaid on the due date.

(C)

(C) Indicates Change

## **RATE SDS - SMALL DISTRIBUTION SERVICE (Continued)**

### **SPECIAL PROVISIONS APPLICABLE TO ALL SDS CUSTOMERS**

(C)

1. Customers desiring to transfer to or from this rate schedule will be allowed only if: (1) the Company can obtain any increase or decrease in its gas supplies, transportation capacity and storage capacity or any combination thereof that is required to accommodate such transfer; or (2) the Company, in its sole judgment concludes that no increase or decrease is required. The Company shall establish the date any transfer is to be effective.
2. In the event customer's throughput requirements, as determined annually under the Customer Charge provisions above, are in excess of 540,000 thm, the customer shall be transferred to Rate LDS - Large Distribution Service, effective the immediately succeeding January billing cycle.
3. Customers that request to be transferred to this rate schedule prior to the end of the Customer's existing contract under another rate schedule shall be required to contract for Maximum Daily Firm Requirement under Rate SS at the level of the Customer's Maximum Daily Firm Requirement, if any, under such existing contract.

### **RULES AND REGULATIONS**

The Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern where applicable, the supply of gas service under this rate schedule.

(C) Indicates Change

**Issued: January 25, 2017**

**Mark Kempic  
President**

**Effective: March 27, 2017**

## **RATE LGSS - LARGE GENERAL SALES SERVICE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available at one location, for the total requirements of any commercial or industrial customer whose purchase requirements are in excess of 64,400 thm, and who does not contract for distribution service.

Customers who take service under this rate schedule are entitled to firm retail gas service from the Company.

### **RATE**

The customers under this rate schedule shall be subject to a Customer Charge, a Gas Supply Charge, a Distribution Charge, a Gas Cost Adjustment and a Pass-through Charge.

The rate information is detailed in the Rate Summary pages of this Tariff.

### **DETERMINATION OF CUSTOMER CHARGE**

The Customer Charge will be determined based upon the customer's actual throughput quantities, including sales and distribution if the customer previously contracted for distribution service, measured in therms (thm), for the twelve most recent billing cycles ending with the October billing cycle. If a customer does not have sufficient consumption history to determine its Customer Charge based on twelve months, the Customer Charge will be developed by annualizing the consumption history available. In the instance where a customer has no consumption history, the Company will request the customer to submit estimated annual gas requirements upon which to develop the Customer Charge. The Company, in all cases, retains the right to review and modify the customer's estimate where necessary. A customer's Customer Charge will remain constant annually, subject to change as of the January billing of each year.

In all cases, the Company reserves the right to review the customer's Customer Charge, and upon receipt of satisfactory proof, to adjust the Customer Charge to reflect the installation and use of energy efficient gas burning equipment, or the implementation of energy conservation practices or measures, which result in a measurable permanent change in the customer's requirements or consumption.

### **MAIN LINE EXTENSION DEPOSIT INSTALLMENT PLAN**

(C)

Applicants eligible for Rate Schedule LGSS who have entered into an agreement with the Company to make payments for a main line extension pursuant to the Payment Period of Deposit paragraph in the Capital Expenditure Policy section of Rule 8. Extensions of these Rules and Regulations Governing the Distribution and Sale of Gas, will have the installment amount included in the cyclical bill for service issued by the Company. The installment amount will be added to the Customer Charge for the duration of the installment payment plan.

(C) Indicates Change

**Columbia Gas of Pennsylvania, Inc.**

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**RATE LGSS - LARGE GENERAL SALES SERVICE (Continued)**

**MINIMUM CHARGE**

The minimum charge shall be the Customer Charge, except that in the event of curtailment in the delivery of gas by the Company or complete or partial suspension of operation by the customer due to strikes, fires, floods, explosions or other similar casualties, the Customer Charge shall be reduced in direct proportion to the ratio which the number of days of curtailed service or complete or partial suspension of operation bears to the number of days in the billing period.

**STATE TAX ADJUSTMENT SURCHARGE**

The charges described in this rate schedule are subject to a State Tax Adjustment Surcharge as set forth in this Tariff.

**RIDER PGC**

The Pass-through Charge and Gas Supply Charge include recovery of purchased gas costs pursuant to the Purchased Gas Cost Rider as set forth in this Tariff.

**DISTRIBUTION SYSTEM IMPROVEMENT CHARGE**

Rate LGSS is subject to a Distribution System Improvement Charge as specified within Rider DSIC of this Tariff.

**TERMS OF PAYMENT**

Bills for sales service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall be not less than fifteen (15) days after presentation (date of postmark).

If the customer fails to pay the full amount of any bill, a delayed payment penalty charge of one and one-quarter percent (1 1/4%) per billing cycle will accrue on the portion of the bill that is unpaid on the due date.

(C)

(C) Indicates Change

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**Issued: December 19, 2014**

**M. R. Kempic  
President**

**Effective: December 20, 2014**

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**RATE LGSS - LARGE GENERAL SALES SERVICE (Continued)**

**SPECIAL PROVISIONS**

1. The term of service shall be for a one (1) year period beginning November 1 of each year. Service hereunder shall be automatically renewed each year unless notice to discontinue service is given by the customer not less than sixty (60) days prior to November 1. Service commencing hereunder subsequent to the November billing cycle of any year shall be for the remainder of the twelve-month period ending with the October billing cycle and then placed on an annual basis.

2. New customers or existing customers requesting a transfer to this rate schedule shall be permitted to take service under this Rate Schedule only if: (1) the Company can obtain an increase in its firm pipeline capacity with an interstate pipeline having delivery points on the Company's system into the Local Market Area where the customer's facility is located, that is required to accommodate such transfer; or (2) the Company, in its sole judgment, concludes that no increase in the Company's pipeline capacity under an interstate pipeline firm rate schedule or any successor rate schedule is required. The Company shall establish the date any transfer is to be effective. (C)

3. Energy usage eligibility for this rate schedule shall be determined annually. In the event Customer's annual purchases are less than or equal to 64,400 thm, the customer shall be transferred to Rate SGSS.

**RULES AND REGULATIONS**

The Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern, where applicable, the supply of gas service under this rate schedule.

(C) Indicates Change

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**Issued: May 2, 2018**

**M. A. Huwar  
President**

**Effective: July 1, 2018**

## **RATE LDS - LARGE DISTRIBUTION SERVICE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available to any commercial or industrial customer meeting all of the following conditions:

1. The Customer's annual throughput requirements, as determined under the Customer Charge provisions below, are in excess of 540,000 thm.
2. The Customer does not take service under any other rate schedule except Rate SS - Standby Service.

Service is available when such customer(s) acquires its own gas and executes a contract with the Company for a period of not less than one (1) year for Distribution Service in accordance with all terms and conditions of such contract.

Service under this rate schedule shall not be available to a single customer who is a Priority One Customer, as defined in the Service Limitations section of this tariff, unless such customer also contracts for firm service under Rate SS-Standby Service at a level necessary to meet the portion of daily and seasonal requirements of the facility not covered by installed operable alternative fuel capability.

### **CHARACTER OF SERVICE**

Service furnished pursuant to this rate schedule shall be considered firm service on the Company's system; provided, however, that it is the customer's obligation to deliver sufficient gas supplies to the mutually agreed upon receipt point in the Company's facilities.

A Large Distribution Service account may be returned to the applicable Sales Service rate if for a period of at least five (5) consecutive days in one billing cycle the Company:

- (1) has not received gas supply for the account;
- (2) the account's bank balance is insufficient to cover the consumption or the customer did not have access to its bank balance due to the issuance of an OFO and/or OMO; and
- (3) the customer consumed gas on one or more days during such five (5) day period.

For a non-daily read account, the account may be returned to the applicable Sales Service rate at the end of a billing cycle if the above three conditions are met unless the customer furnishes proof that they did not consume gas on one or more days during such five (5) day period.

(C) Indicates Change

## **RATE LDS - LARGE DISTRIBUTION SERVICE (Continued)**

### **RATE**

The customers under this rate schedule shall be subject to a Customer Charge, and a Distribution Charge.

The rate information is detailed in the Rate Summary pages of this Tariff.

The Customer Charge will be determined based upon the Customer's actual throughput quantities, including sales and distribution, measured in therms (thm), for the twelve most recent billing cycles ending with the October billing cycle. If a Customer does not have sufficient consumption history to determine its Customer Charge based on twelve months, the Customer Charge will be developed by annualizing the consumption history available. In the instance where a customer has no consumption history, the Company will request the Customer to submit estimated annual gas requirements, including sales and distribution, upon which to develop the Customer Charge. The Company in all cases retains the right to review and modify the Customer's estimate where necessary. A customer's Customer Charge will remain constant annually, subject to change with the January billing cycle of each year.

In all cases, the Company reserves the right to review the Customer Charge and, upon receipt of satisfactory proof, to adjust the Customer Charge to reflect the installation and use of energy efficient gas burning equipment, or the implementation of energy conservation practices or measures, which results in a measurable permanent change in the customer's requirement or consumption.

The applicable Distribution Charge for all distribution quantities shall be determined based upon the Customer Charge group in which the Customer is placed, as established annually above.

The Distribution Charge may be flexed in accordance with the Flexible Rate Provisions set forth in the Rules and Regulations of this Tariff.

### **MAIN LINE EXTENSION DEPOSIT INSTALLMENT PLAN**

(C)

Applicants eligible for Rate Schedule LDS who have entered into an agreement with the Company to make payments for a main line extension pursuant to the Payment Period of Deposit paragraph in the Capital Expenditure Policy section of Rule 8. Extensions of these Rules and Regulations Governing the Distribution and Sale of Gas, will have the installment amount included in the cyclical bill for service issued by the Company. The installment amount will be added to the Customer Charge for the duration of the installment payment plan.

(C) Indicates Change

**Issued: December 14, 2016**

**Mark Kempic  
President**

**Effective: December 19, 2016**



## **RATE LDS - LARGE DISTRIBUTION SERVICE (Continued)**

### **MINIMUM CHARGE**

(C)

The minimum charge shall be the sum of (a) the Customer Charge; plus (b) purchased gas demand charges, if any, under Rate SS. In the event of curtailment in the delivery of gas by the Company below the Maximum Daily Firm Requirement of the Customer, if any, under Rate SS, or complete or partial suspension of operation by the customer due to strikes, fires, floods, explosions or other similar casualties, the Customer Charge shall be reduced in direct proportion to the ratio which the number of days of curtailed service or complete or partial suspension of operation bears to the number of days in the billing period.

### **STATE TAX ADJUSTMENT SURCHARGE**

The charges described in this rate schedule are subject to a State Tax Adjustment Surcharge as set forth in the Tariff.

### **ELECTIVE BALANCING SERVICES RIDER**

Distribution service under this rate schedule shall be subject to the provisions of Rider EBS as set forth in this Tariff.

### **DISTRIBUTION SYSTEM IMPROVEMENT CHARGE**

Rate LDS is subject to a Distribution System Improvement Charge as specified within Rider DSIC of this Tariff.

### **APPLICABLE SALES SERVICE RATE**

Customers under this Rate Schedule desiring to purchase gas shall be charged an amount for recovery of purchased gas costs as set forth in the Rules Applicable to Distribution Service plus the non-gas portion of distribution rates contained in the first block of Rate SGS - Small General Service.

Provided, however, that sales service hereunder shall be considered imbalance gas as defined in the Consumption in Excess of Deliveries section in Paragraph 3 of the Rules Applicable to Distribution Service of this tariff. The Company undertakes no responsibility to obtain sufficient gas supplies to avoid interruption of sales service on a daily basis, and sales service is totally interruptible on any day when the Company gives notice to the customer that gas supply is inadequate to supply the customer's requirements, except to the extent the customer nominates Maximum Daily Firm Requirement under Rate SS.

The Company shall give the customer 2 hours advance notice of interruption. Customer agrees that Company shall not be liable for any loss or damage that may be sustained by the customer by reason of any interruption of service.

On any day when the Customer has been given notice by the Company to interrupt, any quantity of gas taken in excess of the quantity specified to be made available that day shall constitute unauthorized takes and shall be subject to the charges set forth in the Rules Applicable to Distribution Service. Payment of such penalty charge shall be in addition to the charges specified herein.

(C) Indicates Change

**RATE LDS - LARGE DISTRIBUTION SERVICE (Continued)**

**TERMS OF PAYMENT**

Gas distributed hereunder shall be billed in accordance with the terms and conditions set forth in the customer's executed contract governing distribution service. Bills for distribution service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall not be less than fifteen (15) days after presentation (date of postmark).

If the customer fails to pay the full amount of any bill a delayed payment charge of one and one-quarter percent (1 1/4%) per billing cycle shall accrue on the portion of the bill that is unpaid on the due date.

**SPECIAL PROVISIONS APPLICABLE TO ALL LDS CUSTOMERS**

(C)

1. Customers desiring to transfer to or from this rate schedule will be allowed only if: (1) the Company can obtain any increase or decrease in its gas supplies, transportation capacity and storage capacity or any combination thereof that is required to accommodate such transfer; or (2) the Company, in its sole judgment concludes that no increase or decrease is required. The Company shall establish the date any transfer is to be effective.
2. In the event customer's throughput requirements, as determined annually under the Customer Charge provisions above, are less than or equal to 540,000 thm, the customer shall be transferred to Rate SDS - Small Distribution Service, effective the immediately succeeding January billing cycle.
3. Customers that request to be transferred to this rate schedule prior to the end of the Customer's existing contract under another rate schedule shall be required to contract for Maximum Daily Firm Requirement under Rate SS at the level of the Customer's Maximum Daily Firm Requirement, if any, under such existing contract.

**RULES AND REGULATIONS**

The Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern where applicable, the supply of distribution service under this rate schedule.

(C) Indicates Change

**Issued: January 25, 2017**

**Mark Kempic  
President**

**Effective: March 27, 2017**

## **RATE MLSS – MAIN LINE SALES SERVICE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available at one location, for the total requirements of a commercial or industrial customer when: (i) the customer does not take service under any other rate schedule; and (ii) the Customer meets either one of the following qualifications:

- (a) the Customer has annual throughput requirements greater than 274,000 thm and is connected directly through a dual-purpose meter to facilities of an Interstate pipeline supplier of the Company ("Class I MLSS Customer"); or (C)
- (b) the Customer has annual throughput requirements of not less than 2,146,000 thm and there are two (2) miles or less of pipeline facilities of the Company connecting the Customer to facilities of an interstate pipeline supplier of the Company ("Class II MLSS Customer").

Customers who take service under this rate schedule are entitled to firm retail gas service from the Company.

### **RATE**

Customers being served with this rate schedule shall be subject to a Customer Charge, a Gas Supply Charge, a Distribution Charge, a Gas Cost Adjustment and a Pass-through Charge. (C)

The rate information is detailed in the Rate Summary pages of this Tariff.

The applicable Distribution Charge for all distribution quantities for MLSS Class II customers shall be determined based upon the Customer Charge group in which the Customer is placed, as established annually. (C)

The Distribution Charge may be flexed in accordance with the Flexible Rate Provisions set forth in the Rules and Regulations of this Tariff.

(C) Indicates Change

**Columbia Gas of Pennsylvania, Inc.**

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## **RATE MLSS – MAIN LINE SALES SERVICE (Continued)**

### **DETERMINATION OF CUSTOMER CHARGE**

The Customer Charge will be determined based upon the customer's actual throughput quantities, including sales and distribution if the customer previously contracted for distribution service, measured in therms (thm), for the twelve most recent billing cycles ending with the October billing cycle. If a customer does not have sufficient consumption history to determine its Customer Charge based on twelve months, the Customer Charge will be developed by annualizing the consumption history available. In the instance where a customer has no consumption history, the Company will request the customer to submit estimated annual gas requirements, upon which to develop the Customer Charge. The Company in all cases retains the right to review and modify the customer's estimate where necessary. A customer's Customer Charge will remain constant annually, subject to change as of the January billing cycle of each year.

In all cases, the Company reserves the right to review the Customer Charge and, upon receipt of satisfactory proof, to adjust the Customer Charge to reflect the installation and use of energy efficient gas burning equipment, or the implementation of energy conservation practices or measures, which results in a measurable permanent change in the customer's requirement or consumption.

### **MAIN LINE EXTENSION DEPOSIT INSTALLMENT PLAN**

(C)

Applicants eligible for Rate Schedule MLSS who have entered into an agreement with the Company to make payments for a main line extension pursuant to the Payment Period of Deposit paragraph in the Capital Expenditure Policy section of Rule 8. Extensions of these Rules and Regulations Governing the Distribution and Sale of Gas, will have the installment amount included in the cyclical bill for service issued by the Company. The installment amount will be added to the Customer Charge for the duration of the installment payment plan.

### **MINIMUM CHARGE**

The minimum charge shall be the Customer Charge. In the event of curtailment in the delivery of gas by the Company or complete or partial suspension of operation by the customer due to strikes, fires, floods, explosions or other similar casualties, the Customer Charge shall be reduced in direct proportion to the ratio which the number of days of curtailed service or complete or partial suspension of operation bears to the number of days in the billing period.

### **STATE TAX ADJUSTMENT SURCHARGE**

The charges described in this rate schedule are subject to a State Tax Adjustment Surcharge as set forth in the tariff.

### **DISTRIBUTION SYSTEM IMPROVEMENT CHARGE**

Rate MLSS is subject to a Distribution System Improvement Charge as specified within Rider DSIC of this Tariff.

(C) Indicates Change

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**Issued: December 14, 2016**

**Mark Kempic  
President**

**Effective: December 19, 2016**

## **RATE MLSS – MAIN LINE SALES SERVICE (Continued)**

### **RIDER PGC**

The Pass-through Charge and Gas Supply Charge in this rate schedule include recovery of purchased gas costs pursuant to the Purchased Gas Cost Rider as set forth in this Tariff.

### **TERMS OF PAYMENT**

Bills for sales service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall not be less than fifteen (15) days after presentation (date of postmark).

If the customer fails to pay the full amount of any bill, a delayed payment penalty charge of one and one-quarter percent (1 1/4%) per billing cycle shall accrue on the portion of the bill that is unpaid on the due date.

### **SPECIAL PROVISIONS APPLICABLE TO ALL MLSS CUSTOMERS**

1. Customers desiring to transfer to or from this rate schedule must notify the Company in writing. Transfers to or from this rate schedule will be allowed only if: (1) the Company can obtain any increase or decrease in its gas supplies, pipeline capacity and storage capacity, or any combination thereof that is required to accommodate such change; or (2) the Company, in its sole judgment, concludes that no increase or decrease is required. The Company shall establish the date any transfer is to be effective.
2. Energy usage eligibility for this rate schedule shall be determined annually. In the event Customer's annual purchases are less than or equal to 274,000 thm, the customer shall be transferred to either Rate LGSS or Rate SGSS effective the immediately succeeding January billing cycle.
3. New customers or existing customers requesting a transfer to this Rate Schedule shall be permitted to take service under this Rate Schedule only if: (1) the Company can obtain an increase in its firm pipeline capacity with an interstate pipeline having delivery points on the Company's system into the Local Market Area where the customer's facility is located, that is required to accommodate such transfer; or (2) the Company, in its sole judgment, concludes that no increase in the Company's pipeline capacity under an interstate pipeline firm rate schedule or any successor rate schedule is required. The Company shall establish the date any transfer is to be effective.

(C)

(C) Indicates Change

**Issued: May 2, 2018**

**M. A. Huwar  
President**

**Effective: July 1, 2018**

## **RATE MLSS - MAIN LINE SALES SERVICE (Continued)**

### **SPECIAL PROVISION APPLICABLE TO CLASS I MLSS CUSTOMERS**

In the event a Class I MLSS customer desires to obtain firm transportation capacity on the interstate pipeline system of Columbia Gas Transmission, LLC, as to which supplier the Company may exercise an option to convert daily firm wholesale entitlement to daily firm transportation capacity entitlement under Federal Energy Regulatory Commission (FERC) approved rate schedules pursuant to Order 500 and successor orders of that Agency, the Company may assign daily firm transportation capacity entitlement to a Class I MLSS customer under the following conditions:

(C)

(a) If, in the exercise of its informed business judgment, the Company determines that it can exercise its conversion option under FERC Order 500 and/or assign such increased transportation capacity without impairing its ability to meet its public service obligation to all customers and its ability to pursue a least cost acquisition policy to obtain system supplies. The Company reserves the right to limit any such conversion and/or assignment as necessary to maintain its ability in this regard;

(b) The Class I MLSS customer agrees to maintain the customer's existing contractual Maximum Daily Firm Requirement under Rate SS - Standby Service (if any) during the term of the assignment;

(c) The Class I MLSS customer signs an agreement committing to pay for the firm transportation demand charges constituting the Company as its agent to purchase gas to be redelivered to the Class I MLSS customer after firm transportation service has been provided using the assigned capacity;

(d) The term of this assignment shall be coextensive with the term of the agency agreement, subject to renewal with express approval of the Public Utility Commission;

(e) This provision shall be operative only so long as the Company continues to have the option to convert daily firm wholesale entitlement to daily firm transportation capacity requirements under FERC Order 500 or any successor thereto.

(C)

### **RULES AND REGULATIONS**

The Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern, where applicable, the supply of distribution service under this rate schedule.

(C) Indicates Change

**Issued: December 14, 2016**

**Mark Kempic  
President**

**Effective: December 19, 2016**

## **RATE MLDS – MAIN LINE DISTRIBUTION SERVICE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available at one location, for the total requirements of a commercial or industrial customer when the Customer meets either one of the following qualifications:

- (a) the Customer has annual throughput requirements greater than 274,000 thm and is connected directly through a dual-purpose meter to facilities of an Interstate pipeline supplier of the Company ("Class I MLDS Customer"); or
- (b) the Customer has annual throughput requirements of not less than 2,146,000 thm and there are two (2) miles or less of pipeline facilities of the Company connecting the Customer to facilities of an interstate pipeline supplier of the Company ("Class II MLDS Customer");

and meets all of the following conditions:

- (a) Customer does not take service under any other rate schedule except Rate SS – Standby Service.
- (b) Customer acquires its own gas and executes an application and agreement with the Company, as specified in the Rules Applicable to Distribution Service section of this Tariff, for a period of not less than one (1) year for distribution service in accordance with all terms and conditions of such contract.

Service under this rate schedule shall not be available to a single customer who is a Priority One Customer, as defined in the Service Limitations section of this Tariff, unless such customer also contracts for firm service under Rate SS – Standby Service at a level necessary to meet the portion of daily and seasonal requirements of the facility not covered by installed operable alternative fuel capability.

### **CHARACTER OF SERVICE**

Service furnished pursuant to this rate schedule shall be considered firm service on the Company's system; provided, however, that it is the customer's obligation to deliver sufficient gas supplies to the mutually agreed upon receipt point in the Company's facilities.

A Main Line Distribution Service account may be returned to the applicable Sales Service rate, if for a period of at least five (5) consecutive days in one billing cycle, the Company:

(C)

- (1) has not received gas supply for the account;
- (2) the account's bank balance is insufficient to cover the consumption or the customer did not have access to its bank balance due to the issuance of an OFO and/or OMO; and
- (3) the customer consumed gas on one or more days during such five (5) day period.

For a non-daily read account, the account may be returned to the applicable Sales Service rate at the end of a billing cycle if the above three conditions are met unless the customer furnishes proof that they did not consume gas on one or more days during such five (5) day period.

(C) Indicates Change

**Columbia Gas of Pennsylvania, Inc.**

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**RATE MLDS – MAIN LINE DISTRIBUTION SERVICE (Continued)**

**RATE**

The customers under this rate schedule shall be subject to a Customer Charge, and a Distribution Charge.

The rate information is detailed in the Rate Summary pages of this Tariff.

The applicable Distribution Charge for all distribution quantities for MLDS Class II customers shall be determined based upon the Customer Charge group in which the Customer is placed, as established annually.

The Distribution Charge may be flexed in accordance with the Flexible Rate Provisions set forth in the Rules and Regulations of this Tariff.

**STATE TAX ADJUSTMENT SURCHARGE**

The charges described in this rate schedule are subject to a State Tax Adjustment Surcharge as set forth in the Tariff.

**ELECTIVE BALANCING SERVICES RIDER**

Distribution service under this rate schedule shall be subject to the provisions of Rider EBS as set forth in this Tariff.

**DISTRIBUTION SYSTEM IMPROVEMENT CHARGE**

Rate MLDS is subject to a Distribution System Improvement Charge as specified within Rider DSIC of this Tariff.

**DETERMINATION OF CUSTOMER CHARGE**

The Customer Charge will be determined based upon the customer's actual throughput quantities, including sales and distribution, measured in therms (thm), for the twelve most recent billing cycle periods ending with the October billing cycle. If a customer does not have sufficient consumption history to determine its Customer Charge based on twelve months, the Customer Charge will be developed by annualizing the consumption history available. In the instance where a customer has no consumption history, the Company will request the customer to submit estimated annual gas requirements, including sales and distribution, upon which to develop the Customer Charge. The Company in all cases retains the right to review and modify the customer's estimate where necessary. A customer's Customer Charge will remain constant annually, subject to change with the January billing cycle each year.

In all cases, the Company reserves the right to review the Customer Charge and, upon receipt of satisfactory proof, to adjust the Customer Charge to reflect the installation and use of energy efficient gas burning equipment, or the implementation of energy conservation practices or measures, which results in a measurable permanent change in the customer's requirement or consumption.

**MAIN LINE EXTENSION DEPOSIT INSTALLMENT PLAN**

(C)

Applicants eligible for Rate Schedule MLDS who have entered into an agreement with the Company to make payments for a main line extension pursuant to the Payment Period of Deposit paragraph in the Capital Expenditure Policy section of Rule 8. Extensions of these Rules and Regulations Governing the Distribution and Sale of Gas, will have the installment amount included in the cyclical bill for service issued by the Company. The installment amount will be added to the Customer Charge for the duration of the installment payment plan.

(C) Indicates Change

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**Issued: December 14, 2016**

**Mark Kempic  
President**

**Effective: December 19, 2016**



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**RATE MLDS – MAIN LINE DISTRIBUTION SERVICE (Continued)**

**MINIMUM CHARGE**

The minimum charge shall be the sum of (a) the Customer Charge; plus (b) purchased gas demand charges, if any, under Rate SS. In the event of curtailment in the delivery of gas by the Company below the Maximum Daily Firm Requirement of the Customer, if any, under Rate SS, or complete or partial suspension of operation by the customer due to strikes, fires, floods, explosions or other similar casualties, the Customer Charge shall be reduced in direct proportion to the ratio which the number of days of curtailed service or complete or partial suspension of operation bears to the number of days in the billing period.

**APPLICABLE SALES SERVICE RATE**

Customers under this Rate Schedule desiring to purchase gas shall be charged an amount for recovery of purchased gas costs as set forth in the Rules Applicable to Distribution Service, plus the non-gas portion of distribution charges contained in the first block of Rate SGDS – Small General Distribution Service.

Provided, however, that sales service hereunder shall be considered imbalance gas as defined in the Consumption in Excess of Deliveries section in Paragraph 3 of the Rules Applicable to Distribution Service. The Company undertakes no responsibility to obtain sufficient gas supplies to avoid interruption of sales service on a daily basis, and service is totally interruptible on any day when the Company gives notice to the customer that gas supply is inadequate to supply the customer's requirements, except to the extent the customer nominates Maximum Daily Firm Requirement under Rate SS.

The Company shall give the customer 2 hours advance notice of interruption. Customer agrees that Company shall not be liable for any loss or damage that may be sustained by the customer by reason of any interruption of service.

On any day when the Customer has been given notice by the Company to interrupt, any quantity of gas taken in excess of the quantity specified to be made available that day shall constitute unauthorized takes and shall be subject to the charges set forth in the Rules Applicable to Distribution Service. Payment of such penalty charge shall be in addition to the charges specified above.

**TERMS OF PAYMENT**

Gas distributed hereunder shall be billed in accordance with the terms and conditions set forth in the customer's executed contract governing distribution service. Bills for distribution service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall not be less than fifteen (15) days after presentation (date of postmark).

If the customer fails to pay the full amount of any bill, a delayed payment charge of one and one-quarter percent (1 1/4%) per billing cycle shall accrue on the portion of the bill that is unpaid on the due date.

**SPECIAL PROVISIONS APPLICABLE TO ALL MLDS CUSTOMERS**

1. Within sixty (60) days of receipt of all necessary information requested by the Company, to evaluate a customer's application, the Company will respond to the application and agree either to supply service or to deny service on the grounds of insufficient capacity. If the Company refuses to provide distribution service under this rate schedule, the Company shall provide detailed support for its decision.
2. Customers desiring to transfer to or from this rate schedule must notify the Company in writing. Transfers to or from this rate schedule will be allowed only if: (1) the Company can obtain any increase or decrease in its gas supplies, transportation capacity and storage capacity, or any combination thereof that is required to accommodate such change; or (2) the Company, in its sole judgment, concludes that no increase or decrease is required. The Company shall establish the date any transfer is to be effective.

(C) Indicates Change

## **RATE MLDS - MAIN LINE DISTRIBUTION SERVICE (Continued)**

### **SPECIAL PROVISIONS APPLICABLE TO ALL MLDS CUSTOMERS – Continued**

(C)

3. Customers that request to be transferred to this rate schedule prior to the end of the Customer's existing contract under another rate schedule shall be required to contract for Maximum Daily Firm Requirement under Rate SS at the level of the Customer's Maximum Daily Firm Requirement, if any, under such existing contract.
4. Energy usage eligibility for this rate schedule shall be determined annually. In the event Customer's annual throughput is less than or equal to 274,000 thm, the customer shall be transferred to either Rate LDS, Rate SDS or Rate SGDS effective the immediately succeeding January billing cycle.

### **SPECIAL PROVISION APPLICABLE TO CLASS I MLDS CUSTOMERS**

In the event a Class I MLS customer desires to obtain firm transportation capacity on the interstate pipeline system of Columbia Gas Transmission, LLC as to which supplier the Company may exercise an option to convert daily firm wholesale entitlement to daily firm transportation capacity entitlement under Federal Energy Regulatory Commission (FERC) approved rate schedules pursuant to Order 500 and successor orders of that Agency, the Company may assign daily firm transportation capacity entitlement to a Class I MLS customer under the following conditions:

- (a) If, in the exercise of its informed business judgment, the Company determines that it can exercise its conversion option under FERC Order 500 and/or assign such increased transportation capacity without impairing its ability to meet its public service obligation to all customers and its ability to pursue a least cost acquisition policy to obtain system supplies. The Company reserves the right to limit any such conversion and/or assignment as necessary to maintain its ability in this regard;
- (b) The Class I MLS customer agrees to maintain the customer's existing contractual Maximum Daily Firm Requirement under Rate SS - Standby Service (if any) during the term of the assignment;
- (c) The Class I MLS customer signs an agreement committing to pay for the firm transportation demand charges constituting the Company as its agent to purchase gas to be redelivered to the Class I MLS customer after firm transportation service has been provided using the assigned capacity;
- (d) The term of this assignment shall be coextensive with the term of the agency agreement, subject to renewal with express approval of the Public Utility Commission;
- (e) This provision shall be operative only so long as Columbia continues to have the option to convert daily firm wholesale entitlement to daily firm transportation capacity requirements under FERC Order 500 or any successor thereto.

### **RULES AND REGULATIONS**

The Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern, where applicable, the supply of distribution service under this rate schedule.

(C) Indicates Change

## **RATE NCS--NEGOTIATED CONTRACT SERVICE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available to any commercial or industrial customer, at the Company's discretion, who meets the following qualifications:

- (a) The customer is not presently served by the Company and has projected throughput requirements of not less than 21,460 thms annually, or is a current customer; and
- (b) The customer gives the Company satisfactory proof that, absent service under this rate schedule, the customer's facilities or operations would not be constructed in the Company's operating territory, or that, absent service under this rate schedule, customer would install long-term alternate fuel facilities.

Service under this rate schedule shall not be available to a single customer who is a Priority 1 Customer, as defined in the Service Limitations section of this tariff, unless such customer also contracts for firm service under Rate SS-Standby Service at a level necessary to meet the portion of daily and seasonal requirements of the facility not covered by installed operable alternative fuel capability.

### **CHARACTER OF SERVICE**

Any qualified customer taking service under this rate schedule shall do so by agreement. This rate schedule shall provide a long-term negotiated contract with the customer, to the extent qualified by the Special Provisions of this tariff.

A Negotiated Contract Service account may be returned to the applicable Sales Service rate if for a period of at least five (5) consecutive days in one billing cycle the Company:

(C)

- (1) has not received gas supply for the account;
- (2) the account's bank balance is insufficient to cover the consumption or the customer did not have access to its bank balance due to the issuance of an OFO and/or OMO; and
- (3) the customer consumed gas on one or more days during such five (5) day period.

For a non-daily read account, the account may be returned to the applicable Sales Service rate at the end of a billing cycle if the above three conditions are met unless the customer furnishes proof that they did not consume gas on one or more days during such five (5) day period.

(C) Indicates Change

## **RATE NCS--NEGOTIATED CONTRACT SERVICE (Continued)**

### **DISTRIBUTION CHARGE**

The Distribution Charge per thm shall be:

- (a) The amount for recovery of non-gas costs, which shall be determined by negotiation between the Company and the customer.
- (b) Distribution service under this rate schedule shall be subject to the provisions of Rider EBS as set forth in this Tariff.

The non-gas portion of these distribution rates is subject to an escalation clause, as set forth in the customer's contract.

### **MINIMUM CHARGE**

Customers served hereunder shall be subject to a minimum charge. Such charge will be determined individually for each customer served under this rate schedule and the amount shall be included in the customer's service agreement. The payment of such minimum charge does not relieve the customer from any minimum charge obligation applicable to service received by the customer under any of the Company's other rate schedules.

### **TERMS OF PAYMENT**

The above rate is net. Gas distributed hereunder shall be billed in accordance with the terms and conditions set forth in the customer's executed contract. Bills for gas sales service and distribution service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall be not less than fifteen (15) days after presentation (date of postmark).

If the customer fails to pay the full amount of any bill, a delayed payment penalty charge of one and one-quarter percent (1 1/4%) per billing cycle will accrue on the unpaid portion of such bill from the due date to the date of payment. (C)

### **SPECIAL PROVISIONS**

1. Customers shall not be permitted to combine usage with other customers in order to meet the eligibility provisions of this Tariff.
2. The customer shall be responsible to reimburse the Company as billed for any penalty or deficiency charge, however denominated by the Company's interstate pipeline suppliers, incurred by the Company as a result of excessive daily, seasonal or annual takes by the customer.
3. The Company may require that an existing customer agree to separate piping or sub-metering, or verification that additional load is the result of plant expansion.

### **RULES AND REGULATIONS**

The Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern, where applicable, the supply of gas service under this rate schedule.

(C) Indicates Change

## **RATE NSS - NEGOTIATED SALES SERVICE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available to any commercial or industrial customer, who meets the following requirements:

1. The Customer would not initiate service from the Company or would no longer take service from the Company, but for the availability of service under Rate NSS.
2. The Customer's annual throughput requirements exceed 21,460 thms. (c)
3. The Customer does not take service under any other rate schedule other than Rate SS - Standby Service, with the exception that the customer may receive distribution service under an applicable rate schedule if the customer elects the energy usage nomination option under the RATES section below. (c)
4. The Customer executes a contract for a minimum of one year for service under this Rate Schedule. The contract shall contain the rate or methodology for determining the rate, as well as any other terms and conditions of service.
5. The Customer has installed alternate fuel capability or nominates standby service sufficient to serve all essential Human Needs.

Service hereunder is available only:

- (a) In instances where the Company's facilities and gas supply are adequate or can be made adequate economically to supply Customers' requirements; and
- (b) In months where the Company posts capacity, or obtains additional capacity, as more fully described herein.

### **CHARACTER OF SERVICE**

Service hereunder may be either firm service or interruptible service.

1. Interruptible Service. Under Interruptible service, the Company under this rate schedule takes no responsibility to obtain sufficient gas supplies or capacity to avoid interruption on a daily basis, and service is interruptible on any day when the Company gives notice to the customer. The Company shall give the customer two hours advance notice of interruption. Customer agrees that Company shall not be liable for any loss or damage that may be sustained by the customer by reason of any interruption of service.

(C) Indicates Change

## **RATE NSS - NEGOTIATED SALES SERVICE (Continued)**

### **CHARACTER OF SERVICE - Continued**

2. Firm Service. Where the Company either has or can obtain firm capacity sufficient to meet the customer's firm requirements, the customer may elect firm service. The customer may elect the degree of firm service desired, both with respect to quantities and number of days of interruption. The Company will provide firm NSS service only if: (a) the Company acquires additional capacity specifically to serve the NSS customer on days when service otherwise would be interrupted, or (b) the customer elects Standby Service under Rate SS. Firm Service, other than under Rate SS, shall not be available if the Customer was served by the company under another firm sales service rate schedule during the immediately preceding 12 months, unless the customer demonstrates, to the Company's satisfaction, that the customer otherwise would no longer take firm sales service from the Company (C)

### **RATES**

#### **A. CUSTOMER CHARGE**

Customers hereunder shall pay a customer charge. The charge will be negotiated for each customer served under this rate schedule, and will be no less than the equivalent customer charge under the otherwise applicable Transportation rate schedule and the amount shall be included in the customer's service contract.

#### **B. DISTRIBUTION AND COMMODITY CHARGES**

The Customer shall elect one of the following rate options at the time it executes a contract for service under this rate schedule.

1. Energy Usage Nomination Option - Customers electing the energy usage nomination option shall pay a negotiated rate per thm, which shall be no less than the sum of the following: (C)

- a. the applicable cost of gas, as determined below; plus
- b. an E-Factor charge or credit, if applicable, plus
- c. a negotiated margin, inclusive of amounts necessary to provide for capacity credits as provided for in this rate.

The applicable cost of gas under the energy usage nomination option shall be determined on a monthly basis and shall equal the cost of spot purchases delivered to the city gate and scheduled to commence on the first day of each month, including transportation and retainage; provided, however, that if such scheduled spot purchases are made for both firm sales customers and NSS sales customers, the lowest cost spot purchases shall be charged to firm sales customers. If NSS purchases under the energy usage nomination option are made in excess of the quantity nominated, then the applicable cost of gas for such excess shall be the gas cost computed in accordance with the provision of the Rules Applicable to Distribution Service. If NSS nominations exceed scheduled quantities of spot purchases, the applicable cost of gas for such excess shall be determined in accordance with the No Nomination Option Provision. The applicable cost of gas shall be excluded from the Purchased Gas Cost Rider. (C)

(C) Indicates Change

## **RATE NSS - NEGOTIATED SALES SERVICE (Continued)**

### **RATES - Continued**

Customers receiving service under the energy usage nomination option shall be required to nominate quantities to be received under NSS service not less than 5 business days before each calendar month; provided, however, that, by mutual agreement between the Company and the customer, the nomination date may be set at an earlier date. The customer will be permitted to increase the nomination during the month on 24 hours notice; the customer must agree to pay the commodity cost of additional purchased gas made to accommodate the increased nominations.

2. No Nomination Option - Customers electing the no nomination option shall pay a negotiated rate per thm, which shall be no less than the sum of the following:

- a. the applicable cost of gas, as determined below, plus
- b. an E-Factor charge or credit, if applicable, plus
- c. a negotiated margin, inclusive of amounts necessary to provide for Purchased Gas Cost credits as provided for in this rate.

The applicable cost of gas under the No Nomination Option shall be determined on a monthly basis and shall equal the average city gate commodity cost of gas purchases (excluding gas withdrawn from storage) scheduled to commence on the first day of each month, including transportation and retainage. The applicable cost of gas shall be excluded from the Purchased Gas Cost Rider.

3. Fixed Price Option - Customers electing the fixed price option shall, at the time of execution of their contract, nominate quantities to be taken during each billing cycle of the contract. The rate per thm per month shall be negotiated, but shall be no less than the sum of the following:

(C)

- a. the settled fixed price for natural gas, under a fixed price contract entered into by the Company with a gas supplier, as determined below, including transportation and retainage; plus
- b. an E-Factor charge or credit, if applicable, plus
- c. a negotiated margin, inclusive of amounts necessary to provide for applicable Purchased Gas Cost credits as provided for in this rate.

Contemporaneous with the Customer's execution of a contract under the fixed price option, the Company will enter into a fixed price contract for natural gas with a gas supplier. The contract will provide for quantities equal to the quantities nominated for each month of the Customer's contract. In the event the Company executes, in the same month, multiple contracts having the same term as the contract term of the NSS sale, the higher cost gas supply will be assigned to the NSS customer. The settled fixed price for gas hereunder shall be excluded from the Purchased Gas Cost Rider.

Effective July 7, 1998, if a customer transfers to this rate from another sales rate schedule of the Company, to which the Purchased Gas Cost rider applies, then for a period of twelve months, the commodity rate shall be adjusted to include the amount per thm equal to the "E-Factor" included in the then-applicable Purchased Gas Commodity Cost rate.

(C) Indicates Change

## **RATE NSS - NEGOTIATED SALES SERVICE (Continued)**

### **CREDITS TO THE PURCHASED GAS COST RIDER**

The Company shall credit as revenues for recovery of purchased gas costs, an amount equal to (1) the Rider EBS-Option 2 rates and (2) interstate pipeline capacity costs. The amount of the credit for interstate pipeline capacity costs shall be separately computed for each NSS contract and shall be equal to the greater of the following:

- a. Actual sales multiplied by the average rate per thm of all final accepted bids for thirty day recallable capacity received by Columbia five days prior to the commencement of each month of the contract; or
- b. Actual sales multiplied by \$.00465/thm in December, January and February; and \$.00093/thm in all other months.

For firm service not provided by Rate SS-Standby Service, the Company shall credit an additional amount for recovery of interstate pipeline capacity costs. The amount of the credit shall be separately computed for each firm NSS contract and shall be equal to the actual capacity costs incurred to acquire additional capacity, which was obtained, on either a short-term or long-term basis, in order to provide firm service to the customer on days when service otherwise would be interrupted.

For firm service provided by Rate SS-Standby Service, the credit for recovery of interstate pipeline capacity costs shall be computed in accordance with Rate SS.

### **SPECIAL PROVISIONS**

1. The distribution non-gas margin component of sales under this rate schedule shall be no less than the otherwise-applicable distribution rate offered by Columbia to the customer.
2. Subject to the minimum pricing provisions set forth herein, the price and length of term for service under this rate schedule shall be established through negotiations between the Company and the customer. Provided, however, that no contract shall be entered into hereunder without the Company first posting, on Columbia Gas Transmission, LLC's Electronic Bulletin Board, thirty day recallable capacity. (C)
3. If in any billing cycle the actual usage by the NSS customer is less than nominated quantities, the nominated quantities must be paid for by the customer and the quantity not taken will be subject to the provisions of Rider EBS.
4. The Company shall schedule gas purchases sufficient to meet quantities nominated under this rate schedule each month.
5. On any day when a Customer electing interruptible service under this rate schedule has been given notice by the Company to interrupt, any quantity of gas taken in excess of the quantity specified to be made available that day shall constitute consumption in excess of deliveries and shall be subject to provisions of the Consumption in Excess of Deliveries section in Rule 3 of the RADS. Payment of the charges specified in the above mentioned paragraph shall be in addition to the charges specified in this rate schedule. (C)

(C) Indicates Change

**Issued: December 14, 2016**

**Mark Kempic  
President**

**Effective: December 19, 2016**



## **RATE NSS - NEGOTIATED SALES SERVICE (Continued)**

### **SPECIAL PROVISIONS - Continued**

(C)

6. The Company agrees to retain the actual posted Electronic Bulletin Board notices utilized to determine the aforementioned capacity credit and agrees to provide a summary of the terms of release and prices paid for such release in its annual Section 1307(f) filing.
7. The Company shall include, with its annual Section 1307(f) filing, an identification of the cost of gas acquired to provide service to customers under this rate schedule.
8. The Company agrees to provide a report with its annual Section 1307(f) filing detailing the bases for any service provided under this rate schedule to customers with annual throughput requirements less than or equal to 64,400 thm.

### **STATE TAX ADJUSTMENT SURCHARGE**

The above charges are subject to a State Tax Adjustment Surcharge as set forth in this Tariff.

### **TERMS OF PAYMENT**

The above rates are net. Bills for gas service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall be not less than fifteen (15) days after presentation (date of postmark).

If the Customer fails to pay the full amount of any bill, a delayed payment charge of one and one-quarter percent (1 1/4%) per billing cycle shall accrue on the portion of the bill that is unpaid on the due date.

### **RULES AND REGULATIONS**

Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern, where applicable, the supply of gas service under this rate schedule.

(C) Indicates Change

## **RATE SDSS - SUPPLIER DEFAULT SALES SERVICE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available to any commercial or industrial customer with annual throughput requirements greater than 6,440 thm, and whose natural gas supplier has defaulted according to the NGS Default provisions of the Rules Applicable to Distribution Service section of this Tariff, and who at the time of the default was receiving General Distribution Service under Rate SGDS – Small General Distribution Service, Rate SDS – Small Distribution Service, Rate LDS – Large Distribution Service, Rate MLDS – Main Line Distribution Service, Rate CDS – Cogeneration Distribution Service or Rate EGDS – Electric Generation Distribution Service. (C)

The Company may place Customers meeting the availability requirements on Rate SDSS automatically upon the first billing cycle following the default of the customer's natural gas supplier, unless the Customer notifies the Company that it does not desire to be served under Rate SDSS.

### **CHARACTER OF SERVICE**

The Company shall provide interruptible Natural Gas Supply Service to customers taking Rate SDSS on a best efforts basis and customers served under Rate SDSS shall be considered Sales Service customers for purposes of administering provisions of the Company's Tariff. Nevertheless, the Company undertakes no responsibility to obtain sufficient gas supplies to avoid interruption on a daily basis, and service hereunder is totally interruptible on any day when the Company gives notice to the customer that gas supply is inadequate to supply the customer's requirements, except to the extent the customer nominates Maximum Daily Firm Requirement under Rate SS.

### **RATE**

Customers served under Rate SDSS shall pay the applicable Customer Charge, Distribution Charge, Pass-through Charge, State Tax Adjustment Surcharge and any minimum charge under their former General Distribution Service rate schedule. Each customer served under Rate SDSS shall remain subject to the charges under the Service Option previously chosen under Rider EBS. Customers served under Rate SDSS shall not pay any charges under the Rules Applicable to Distribution Service section of the Tariff ("RADS"), nor shall they pay the Applicable Sales Service Rate contained in their former General Distribution Service rate schedule. Instead, Customers served under Rate SDSS shall pay a commodity charge which shall be the product of multiplying the rate per thm, determined as provided below, by the quantity of gas sold to the customer by the Company during the applicable billing month.

### **DETERMINATION OF COMMODITY RATE**

A charge for commodity gas costs shall be determined by selecting the greater of: (1) the average of the highest "City Gate" price for deliveries for ten (10) consecutive days during the calendar month as published in Platts Gas Daily "Daily price survey" under the heading "Texas Eastern, M-3", or (2) the highest commodity cost of purchases by the Company during the calendar month, including the delivered cost of purchases at the city gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty days before the beginning of the calendar month. The commodity gas cost shall be increased by a premium of 5% in order to determine the final applicable Gas Supply Charge.

(C) Indicates Change

**Columbia Gas of Pennsylvania, Inc.**

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## **RATE SDSS - SUPPLIER DEFAULT SALES SERVICE**

### **CHARGE FOR UNAUTHORIZED TAKES AFTER NOTICE TO INTERRUPT**

On any day when the Customer has been given notice by the Company to interrupt, any quantity of gas taken in excess of the quantity specified to be made available on that day shall constitute unauthorized takes and shall be subject to a penalty charge of \$2.79590 per thm. Payment of such penalty charge shall be in addition to the charges specified in this rate schedule.

### **TERMS OF PAYMENT**

The above rates are net. Bills for gas service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall be not less than fifteen (15) days after presentation (date of postmark).

If the customer fails to pay the full amount of any bill a delayed payment penalty charge of one and one-quarter percent (1¼%) per billing cycle will accrue on the portion of the bill that is unpaid on the due date.

### **SPECIAL PROVISIONS APPLICABLE TO ALL SDSS CUSTOMERS**

(C)

In the event customer's throughput requirements, as determined annually under the Customer Charge provisions of this rate, fall below 6,440 thm, the customer shall be transferred to Rate SGSS – Small General Service Sales Service, effective the immediately succeeding January billing cycle.

### **RULES AND REGULATIONS**

Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern, where applicable, the supply of gas service under this rate schedule.

(C) Indicates Change

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**Issued: January 25, 2017**

**Mark Kempic  
President**

**Effective: March 27, 2017**

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**FOR FUTURE USE**

## **RATE CDS - COGENERATION DISTRIBUTION SERVICE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available to any customer who qualifies as a co-generator under Section 210 of the Public Utility Regulatory Policies Act of 1978 (PURPA). Customer must demonstrate to the Company's satisfaction that qualifying cogeneration gas burning equipment will be installed and only gas used for cogeneration will be billed at the rate negotiated under this rate schedule. Service is available when such customer acquires its own gas and executes a contract with the Company for distribution service in accordance with all terms and conditions of such contract. Separate metering and piping to qualifying end use equipment will be required.

Service under this rate schedule shall not be available to a customer who is a Priority 1 Customer, and is using gas to generate electricity for Essential Human Needs Use, (as defined in the Service Limitations of this tariff), unless the customer either purchases Standby Service or has an alternate fuel available to generate electricity to cover the electricity peak day requirement.

### **CHARACTER OF SERVICE**

Service furnished pursuant to this rate schedule shall be subject to termination at the Company's discretion based on its inability to deliver such natural gas. The Company may require 24-hour notice from customer of their desire to operate on any day and the Company may decline to serve a qualified distribution customer if, in the Company's sole discretion, continuation or initiation of distribution service will jeopardize the supply of gas to the Company's firm customers. If service is terminated under this schedule, the Company will attempt to provide service to a customer under an otherwise applicable rate schedule. In the event of termination, the Company will notify the customer as soon as possible.

A Cogeneration Distribution Service account may be returned to the applicable Sales Service rate, if for a period of at least five (5) consecutive days in one billing cycle, the Company:

(C)

- (1) has not received gas supply for the account;
- (2) the account's bank balance is insufficient to cover the consumption or the customer did not have access to its bank balance due to the issuance of an OFO and/or OMO; and
- (3) the customer consumed gas on one or more days during such five (5) day period.

For a non-daily read account, the account may be returned to the applicable Sales Service rate at the end of a billing cycle if the above three conditions are met unless the customer furnishes proof that they did not consume gas on one or more days during such five (5) day period.

### **RATE**

The rate charged qualifying customers in each billing cycle shall be the Distribution Charge and the Rider EBS rate, which shall be determined by negotiation between the customer and the Company. Such rates, which may be subject to an escalation clause, will be included in the customer's service agreement.

(C)

(C) Indicates Change

**RATE CDS - COGENERATION DISTRIBUTION SERVICE (Continued)**

**MINIMUM CHARGE**

Customers served hereunder shall be subject to a minimum charge. Such charge will be determined individually for each customer served under this rate schedule and the amount shall be included in the customer's service agreement. The minimum charge will include the actual additional costs to the Company, if applicable, to connect a cogeneration customer. The payment of such minimum charge does not relieve the customer from any minimum charge obligation applicable to service received by the customer under any of the Company's other rate schedules.

**TERMS OF PAYMENT**

The above rate is net. Gas distributed hereunder shall be billed in accordance with the terms and conditions set forth in the customer's executed contract governing distribution service. Bills for distribution service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall not be less than fifteen (15) days after presentation (date of postmark).

If the customer fails to pay the full amount of any bill, a delayed payment charge of one and one-quarter percent (1 1/4%) per billing cycle shall accrue on the portion of the bill that is unpaid on the due date.

(C)

**SPECIAL PROVISIONS**

If a potential customer and the Company cannot agree to terms under this rate schedule, the customer may apply to be classified as a customer under any other rate schedule for which the customer would be eligible.

The Company may retain a reasonable allowance of the total quantity of gas distributed into its system for the customer's account for gas which is lost or unaccounted for in its operations. This allowance will be determined on the basis of an estimate of the lost and unaccounted to be experienced on the specific lines used to serve the customer.

**RULES AND REGULATIONS**

The Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern, where applicable, the supply of distribution service under this rate schedule.

(C) Indicates Change

## **RATE EGDS – ELECTRIC GENERATION DISTRIBUTION SERVICE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available to any customer who uses gas to generate electricity for sale, either wholesale or retail; provided that such sale of electricity is subject to the regulatory jurisdiction of either the Pennsylvania Public Utility Commission or the Federal Energy Regulatory Commission. Service under this rate schedule is only available for gas distributed to serve generation requirements. Service is available when such customer acquires its own gas and executes a contract with the Company for distribution service in accordance with all terms and conditions of such contract.

### **CHARACTER OF SERVICE**

Service furnished pursuant to this rate schedule shall be subject to termination at the Company's discretion based on its inability to distribute such natural gas. The Company may decline to serve a qualified distribution customer if, in the Company's sole discretion, continuation or initiation of distribution service will jeopardize the supply of gas to the Company's firm customers. If service is terminated under this schedule, the Company will attempt to provide service to a customer under an otherwise applicable rate schedule. In the event of termination, the Company will notify the customer as soon as possible.

An Electric Generation Distribution Service account may be returned to the applicable Sales Service rate, if for a period of at least five (5) consecutive days in one billing cycle, the Company: (C)

- (1) has not received gas supply for the account;
- (2) the account's bank balance is insufficient to cover the consumption or the customer did not have access to its bank balance due to the issuance of an OFO and/or OMO; and
- (3) the customer consumed gas on one or more days during such five (5) day period.

For a non-daily read account, the account may be returned to the applicable Sales Service rate at the end of a billing cycle if the above three conditions are met unless the customer furnishes proof that they did not consume gas on one or more days during such five (5) day period.

### **RATE**

The rate charged qualifying customers in each billing cycle shall be the Distribution Charge and the Rider EBS rate, which shall be determined by negotiation between the customer and the Company. Such rates, which may be subject to an escalation clause, will be included in the customer's service agreement. (C)

### **MINIMUM CHARGE**

Customers served hereunder shall be subject to a minimum charge. Such charge will be determined individually for each customer served under this rate schedule and the amount shall be included in the customer's service agreement. The minimum charge will include the actual additional costs to the Company, if applicable, to connect an electric generation customer. The payment of such minimum charge does not relieve the customer from any minimum charge obligation applicable to service received by the customer under any of the Company's other rate schedules. (C)

(C) Indicates Change

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**RATE EGDS – ELECTRIC GENERATION DISTRIBUTION  
SERVICE (Continued)****TERMS OF PAYMENT**

The above rate is net. Gas distributed hereunder shall be billed in accordance with the terms and conditions set forth in the customer's executed contract governing distribution service. Bills for distribution service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall not be less than fifteen (15) days after presentation (date of postmark).

If the customer fails to pay the full amount of any bill, a delayed payment charge of one and one-quarter percent (1 1/4%) per billing cycle shall accrue on the portion of the bill that is unpaid on the due date.

(C)

**SPECIAL PROVISIONS**

If a potential customer and the Company cannot agree to terms under this rate schedule, the customer may apply to be classified as a customer under any other rate schedule for which the customer would be eligible.

The Company may retain a reasonable allowance of the total quantity of gas distributed into its system for the customer's account for gas which is lost or unaccounted for in its operations. This allowance will be determined on the basis of an estimate of the lost and unaccounted for to be experienced on the specific lines used to serve the customer.

**RULES AND REGULATIONS**

The Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern, where applicable, the supply of distribution service under this rate schedule.

(C) Indicates Change



## **RATE NGV - NATURAL GAS VEHICLE SERVICE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

(C)

Available to any Customer for use of natural gas directly in a natural gas vehicle ("NGV"). The following shall qualify as a customer for purposes of this rate schedule:

1. The operator of a public fueling station.
2. The owner/operator of a natural gas vehicle or fleet of vehicles, who receives service at separately metered fueling facilities owned by the vehicle owner/operator for the exclusive use of the customer's vehicle(s).

### **CHARACTER OF SERVICE**

Except as provided herein, a customer under this Rate Schedule may elect either Firm Sales Service, Interruptible Sales Service or Distribution Service.

Where the customer is the owner/operator of a dedicated natural gas vehicle or dedicated fleet of vehicles used to provide public transportation or otherwise used to provide essential public services, the customer must either:

1. Elect firm sales service; or
2. Provide adequate proof of firm pipeline capacity and firm gas supply obtained by the customer, or contract for Standby Service, to be eligible for distribution service during the term of service under this rate schedule.

Under Interruptible Sales Service, the Company takes no responsibility to obtain sufficient gas supplies to avoid interruption on a daily basis, and service is interruptible on any day when the Company has insufficient supply or capacity to provide service. Where feasible, the Company shall give the Customer two hours advance notice of interruption. The Customer agrees that Company shall not be liable for any loss or damage that may be sustained by the Customer by reason of any interruption of service.

Distribution Service hereunder shall be subject to the Rules Applicable to Distribution Service of this tariff.

### **MAIN LINE EXTENSION DEPOSIT INSTALLMENT PLAN**

Applicants eligible for Rate Schedule NGV with projected annual usage greater than 64,440 therms, who have entered into an agreement with the Company to make payments for a main line extension pursuant to the Payment Period of Deposit paragraph in the Capital Expenditure Policy section of Rule 8. Extensions of these Rules and Regulations Governing the Distribution and Sale of Gas, will have the installment amount included in the cyclical bill for service issued by the Company. The installment amount will be added to the Customer Charge for the duration of the installment payment plan.

(C) Indicates Change

## **RATE NGV - NATURAL GAS VEHICLE SERVICE (Continued)**

### **RATES**

Sales or Distribution service to an operator of a public fueling station, or to an owner/operator of a natural gas vehicle taking service at separately metered fueling facilities owned by the customer, shall be made pursuant to a contract for service under this rate schedule. The contract shall be for no less than a one-year period. The contract may provide for a negotiated customer charge and either a fixed commodity charge or a methodology for determining the commodity charge. The commodity charge shall take into account whether service is a firm sale, interruptible sale or distribution.

### **CREDITS FOR RECOVERY OF PURCHASED GAS COSTS**

Where service hereunder is provided as a sale, the Company shall credit to the Purchased Gas Cost Rider amounts for recovery of purchased gas costs, dependent upon whether sales are firm or interruptible. The amount of the credit shall be as set forth in the Purchased Gas Cost Rider.

### **STATE TAX ADJUSTMENT SURCHARGE**

The above charges are subject to a State Tax Adjustment Surcharge as set forth in this tariff.

### **TERMS OF PAYMENT**

The above rates are net. Where service is pursuant to contract, bills for gas service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall not be less than fifteen (15) days after presentation (date of postmark).

If the Customer fails to pay the full amount of any bill, a delayed payment charge of one and one-quarter percent (1 ¼%) per billing cycle shall accrue on the portion of the bill that is unpaid on the due date. (C)

Bills for gas sold at a filling station operated by the Company shall be paid at the time of delivery.

### **RIDER EBS**

Distribution service under this rate schedule shall be subject to the provisions of Rider EBS as set forth in this tariff.

### **APPLICABLE SALES SERVICE RATE**

Distribution Customers under this Rate Schedule desiring to purchase gas shall be charged an amount for recovery of purchased gas costs set forth in the Rules Applicable to Distribution Service, plus the non-gas portion of distribution rates contained in the first block of Rate SGS - Small General Service.

Provided, however, that sales service hereunder shall be considered imbalance gas as defined in the Consumption in Excess of Deliveries section in Paragraph 3 of the Rules Applicable to Distribution Service. The Company undertakes no responsibility to obtain sufficient gas supplies to avoid interruption of sales service on a daily basis, and sales service is totally interruptible on any day when the Company gives notice to the customer that gas supply is inadequate to supply the customer's requirements, except to the extent the customer nominates Maximum Daily Firm Requirement under Rate SS.

(C) Indicates Change

## **RATE NGV - NATURAL GAS VEHICLE SERVICE (Continued)**

### **PENALTY FOR FAILURE TO INTERRUPT**

On any day when the Customer has been given notice by the Company to interrupt either interruptible sales service or distribution service, any quantity of gas taken in excess of the quantity specified to be made available that day shall constitute unauthorized takes and shall be subject to a charges set forth in the Rules Applicable to Distribution Service. Payment of such penalty charge shall be in addition to the charges specified herein.

### **SPECIAL PROVISIONS**

1. Where the customer is the operator of a public fueling station, the customer shall obtain all permits, licenses and other governmental approvals necessary to operate a public fueling station, and shall agree to be liable for all taxes levied as a result of sales to the public.

### **RULES AND REGULATIONS**

Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this Rate Schedule, shall govern, where applicable, the supply of sales service under this Rate Schedule.

(C) Indicates Change

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**FOR FUTURE USE**

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**FOR FUTURE USE**

## **RATE SS – STANDBY SERVICE**

### **AVAILABILITY**

Available to any qualified customer receiving General Distribution Service or Negotiated Sales Service who executes a contract with the Company for service under this rate schedule for a period of not less than one (1) year for Standby Service.

### **PURPOSE**

This rate schedule is designed to provide the maximum unbundling of supply options to customers for which this rate schedule is available. The customer will elect Maximum Daily Firm Requirement which best meets the degree of system supply risk which the customer is willing to assume.

### **NOMINATION OF MAXIMUM DAILY FIRM REQUIREMENT**

The Maximum Daily Firm Requirement shall be the maximum daily quantity of gas that the customer proposes to reserve for purchase from the Company. The Maximum Daily Firm Requirement shall be the quantity of gas nominated by the customer in the customer's contract. The Company retains the right to refuse the requested nomination if the Company determines, in its sole discretion, that it does not have adequate gas supplies or distribution capacity to provide the service over the life of the contract. (C)

In the event the customer desires to increase or decrease the then effective Maximum Daily Firm Requirement, during or at the end of the contract term, it shall, on or before April 1 of any year, notify the Company by letter as to the total amount of such increase or decrease. The Company shall notify the customer by letter as to whether the Company will grant the requested increase or decrease within thirty days of notification that it has received any required change in its daily demand from its supplier. Requests not granted in writing by November 1 shall be deemed denied. No increase or decrease will be granted unless: (1) the Company can obtain a corresponding increase or decrease in its gas supplies, transportation capacity and storage capacity, or any combination thereof; or (2) the Company concludes, in its sole judgment, that the Company can accommodate the requested change without changes in the Company's gas supplies, transportation capacity or storage capacity. Any decrease or increase in the Customer's Maximum Daily Firm Requirement authorized by the Company shall become effective November 1 following April 1 of the year in which notification of the request for change is timely received.

### **RATES**

Maximum Daily Firm Requirement - The rate per thm of Maximum Daily Firm Requirement shall be computed as follows: (C)

The total estimated demand charges to be paid by the Company for the projected period that is the basis for the computation of the projected cost of purchased gas included in base rates under the Purchased Gas Cost Rider of this Tariff, shall be divided by, the total firm entitlement of the Company, expressed in thm, for the projected period that is the basis for the computation of the projected cost of purchased gas included in base rates under the Purchased Gas Cost Rider of this Tariff. (C)

Each time there is a change in the provision for recovery of purchased gas costs pursuant to the Purchased Gas Cost Rider of this Tariff, a re-computation shall be made of the rate per thm of Maximum Daily Firm Requirement. (C)

(C) Indicates Change

## **RATE SS - STANDBY SERVICE (Continued)**

### **GAS SUPPLY RATE FOR PURCHASES**

Quantities of gas purchased from the Company shall be charged an amount for recovery of purchased gas costs set forth in the Rules Applicable to Distribution Service plus the Distribution Charge set forth in Rate SGSS.

### **CHARGE FOR UNAUTHORIZED TAKES**

On any day when the Customer has been given notice by the Company to interrupt, pursuant to provisions contained in the Customer's Primary Rate Schedule, any quantity of gas taken in excess of the Customer's Maximum Daily Firm Requirement for that day shall constitute unauthorized takes and shall be subject to the charges set forth under the Rules Applicable to Distribution Service.

### **STATE TAX ADJUSTMENT SURCHARGE**

The Customer Charge and the Distribution Charge are subject to a State Tax Adjustment Surcharge as set forth in this Tariff.

### **TERM OF CONTRACT**

Contracts for service hereunder shall be for not less than a one (1) year period. Contracts shall be automatically renewed at the end of the initial term for a one year period unless written notice to terminate is given by the Company or the customer not later than sixty days prior to expiration of the contract.

### **SPECIAL PROVISIONS**

The Maximum Daily Firm Requirement of the customer will be contracted for by the Company from its supplier and no curtailments or interruptions of this gas are planned. However, in the event of emergencies, shortages of gas or force majeure causes, the Company reserves the right to curtail the Maximum Daily Firm Requirement of customer, without incurring any liability for any loss or damage that may be sustained by the customer by reason of any such interruptions. The Company will, however, adjust the applicable monthly Maximum Daily Firm Requirement charge, on a pro rata basis, for any curtailment in such Maximum Daily Firm Requirement except for instances where such curtailment is the result of failure by supplier to deliver its contractual commitment to the Company because of a gas supply shortage. Such adjustment shall be made by crediting the customer's applicable monthly bill with an amount equal to the appropriate unit monthly Daily Purchased Gas Demand charge per thm divided by the number of days in the billing cycle times the quantity of gas represented by the difference between the Maximum Daily Firm Requirement and the quantity of gas actually delivered on those days during the billing cycle when deliveries were curtailed below the Customer's Maximum Daily Firm Requirement.

(C)

(C) Indicates Change

**Issued: January 25, 2017**

**Mark Kempic  
President**

**Effective: March 27, 2017**

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**FOR FUTURE USE**



## **RATE DGDS - DISTRIBUTED GENERATION DISTRIBUTION SERVICE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available, at one location, for the distribution requirements of any commercial or industrial customer using distributed generation equipment such as reciprocating engines, gas turbines, microturbines, and fuel cells used for electrical power generation. Service is available when such customer executes a contract with the Company for a period mutually agreed to between the Company and the customer for distribution service in accordance with all terms and conditions of such contract, provided that the Company's facilities are adequate to provide the requested service. (C)

Service under this rate schedule shall not be available to a single customer who is a Priority 1 Customer, as defined in the Service Limitations section of this Tariff, unless such customer also contracts for firm service under Rate SS-Standby Service at a level necessary to meet the portion of daily and seasonal requirements of the facility not covered by installed operable alternative fuel capability.

### **CHARACTER OF SERVICE**

Service furnished pursuant to this rate schedule shall be subject to termination at the Company's discretion based on its inability to distribute such natural gas. The Company may decline to serve a qualified distribution customer if, in the Company's sole discretion, continuation or initiation of distribution service will jeopardize the supply of gas to the Company's firm customers. If service is terminated under this schedule, the Company will attempt to provide service to a customer under an otherwise applicable rate schedule. In the event of termination, the Company will notify the customer as soon as possible.

A Distributed Generation Distribution Service account may be returned to the applicable Sales Service rate if, for a period of at least five (5) consecutive days in one billing cycle, the Company:

- (1) has not received gas supply for the account;
- (2) the account's bank balance is insufficient to cover the consumption or the customer did not have access to its bank balance due to the issuance of an OFO and/or OMO; and
- (3) the customer consumed gas on one or more days during such five (5) day period.

For a non-daily read account, the account may be returned to the applicable Sales Service rate at the end of a billing cycle if the above three conditions are met unless the customer furnishes proof that they did not consume gas on one or more days during such five (5) day period.

### **RATE**

The customers under this rate schedule shall be subject to a Customer Charge a Distribution Charge. The Distribution Charge may be subject to an escalation clause.

If a potential customer and the Company cannot agree to terms under this rate schedule, the customer may apply to be classified as a customer under any other rate schedule for which the customer would be eligible.

### **ELECTIVE BALANCING SERVICES RIDER**

Distribution Service under this rate schedule may be subject to the provisions of Rider EBS as set forth in this Tariff.

(C) Indicates Change

**Issued: December 11, 2018**

**M. A. Huwar  
President**

**Effective: December 16, 2018**

## **RATE DGDS - DISTRIBUTED GENERATION DISTRIBUTION SERVICE (Continued)**

### **MINIMUM CHARGE**

Customers served hereunder may be subject to a minimum charge. Such charge will be negotiated individually for each customer served under this rate schedule and the amount shall be included in the customer's contract. The payment of such minimum charge does not relieve the customer from any minimum charge obligation applicable to service received by the customer under any of the Company's other rate schedules.

### **TERMS OF PAYMENT**

Gas distributed hereunder shall be billed in accordance with the terms and conditions set forth in the customer's executed contract. Bills for gas distribution service will be rendered monthly and are due and payable upon presentation. All bills shall be paid on or before the final date of payment shown on the bill, which date shall be not less than fifteen (15) days after presentation (date of postmark).

If the customer fails to pay the full amount of any bill, a delayed payment penalty charge of one and one-quarter percent (1 1/4%) per billing cycle will accrue on the unpaid portion of such bill from the due date to the date of payment. (C)

### **SPECIAL PROVISIONS**

1. Service under this rate schedule shall be subject to the Rules Applicable to Distribution Service of this tariff.
2. The Company may require that an existing customer agree to separate piping or sub-metering.
3. The Company may retain a reasonable allowance of the total quantity of gas distributed into its system for the customer's account for gas which is lost or unaccounted for in its operations. This allowance will be determined on the basis of an estimate of the lost and unaccounted for to be experienced on the specific lines used to serve the customer.
4. The Company shall not be obligated to incur additional costs for additional or upgraded facilities necessary to provide distribution service under this rate schedule unless the customer requesting service thereof agrees to pay the costs of additional or upgraded facilities prior to the installation of service.
5. The Customer agrees to permit access to their facilities by employees or agents of the Company at all reasonable times for the purpose of determining that the operation of installed generation equipment and facilities is in compliance with all terms and conditions for service required under this rate schedule.

### **RULES AND REGULATIONS**

The Rules and Regulations Governing the Distribution and Sale of Gas and Rules Applicable to Distribution Service of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern, where applicable, the supply of gas service under this rate schedule.

(C) Indicates Change

## **RATE CAP – CUSTOMER ASSISTANCE PLAN**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

Available to any residential customer at one location using natural gas as their main heating source and meeting the following requirements:

1. This rate will serve 100% of the total requirements.
2. The total household income is equal to or less than 150% of the Federal Poverty Level.
3. The customer does not take service under any other rate schedule.
4. The customer is either over sixty years old or is payment-troubled (i.e., has at least one failed payment arrangement with the Company within the past 12 months, has received a termination notice from the Company within the past 12 months, has been verified as a current participant in another utility's CAP, or is unable to establish creditworthiness through the use of generally accepted credit scoring methodology).
5. The meter at the premises must serve only the customer's dwelling space. (C)
6. The customer must agree with the terms specified in the Company's CAP Customer Agreement Form.

### **CAP CUSTOMER APPLICATION AND RESPONSIBILITIES**

In order to gain acceptance in CAP and to maintain participation in CAP after acceptance into the Program, a customer must agree to, and comply with, the following:

1. Verify gross monthly income for all adult household members at time of application.
2. Reverify gross monthly household income annually. This requirement shall be waived in any year that the customer applies for, and receives, an Energy Assistance Grant that is posted to the Company.
3. Notify the Company's Universal Services representative of any changes in income, household size, or residence.
4. Make timely monthly CAP payments, including a \$5.00 co-payment on arrears.
5. Apply for federal Low Income Home Energy Assistance Program (LIHEAP) benefits, and direct the payment of LIHEAP to the Company.
6. Apply for any free weatherization service, including the Company's Warm Wise Program, as well as local county weatherization programs if the customer meets eligibility requirements.
7. Release the Company from any liability associated with the customer's participation in CAP.

(C) Indicates Change

**Rate CAP – CUSTOMER ASSISTANCE PLAN (Continued)**

8. Agree not to use any non-essential gas appliance, such as a pool heater.
9. Allow the Company to purchase gas on the customer's behalf.
10. In the case of a CAP applicant who is currently without service, and who has a balance from a prior account, make an upfront payment in satisfaction of the prior balance up to, but no more than, \$150.

**MONTHLY PAYMENT OPTIONS**

The most affordable payment option for the eligible CAP customer shall be selected from the Options below. The monthly payment will not be less than the average payment received from the customer in the previous twelve (12) months. A minimum payment amount of twenty-five dollars (\$25.00) is required.

- Option #1: Percentage of Income.  
0 – 110% of Poverty = 7%  
110 – 150% of Poverty = 9%
- Option #2: Average of last 12 months of customer payments prior to joining CAP. (Available for customers with at least six months of uninterrupted service.)
- Option #3: Flat rate of 50% of budget billing (adjusted annually)
- Senior CAP Option: Flat rate of 75% of budget billing for all customers over 60 years of age with no arrears or payment arrangement default.

In addition to the monthly payment established under either Option #1, #2, #3, or Senior CAP Option, the CAP customer is required to pay a five-dollar (\$5.00) co-payment towards pre-program arrears, as well as an additional amount calculated each year based on the previous year's LIHEAP grants applied to CAP accounts ("plus amount"). The "plus amount" is determined by dividing the total LIHEAP cash dollars received on CAP accounts in the prior heating season by the number of current CAP customers. The monthly plus amount will be one-twelfth (1/12) of the final total. This amount will be calculated yearly and effective with the October billing cycle.

A CAP customer's monthly payment shall not exceed the non-CAP budget payment applicable to the customer's account, exclusive of the \$5.00 co-payment towards pre-program arrears. In the event that a CAP customer's monthly payment is determined to exceed the non-CAP budget payment applicable to the customer's account, the applicable information is reviewed to determine if the CAP payment should be lowered or if the customer should be removed from CAP.

**SECURITY DEPOSITS**

Confirmed low-income customers and applicants will not be charged security deposits. (C)

Any paid security deposits on accounts with an approved CAP application, and applicable interest specified in the Credit chapter, Interest on Deposits section of this tariff will be credited to the arrears prior to CAP enrollment.

Unpaid security deposits for customers entering into the CAP will be waived after income verification is complete.

(C) Indicates Change

**RATE CAP – CUSTOMER ASSISTANCE PLAN (Continued)**

(C)

**REVERIFICATION**

CAP Customers are required to reverify their income annually.

CAP customers 60 years and older who are also on Social Security or Disability Assistance are exempt from annual re-verification.

A customer who has been removed from CAP for failure to reverify will be re-entered into CAP immediately, once eligible proof of income is received.

**DEFAULT PROVISIONS**

**Nonpayment of CAP During the Period April 1 through November 30**

A CAP customer shall be considered to be in default after two-missed CAP payments, whether consecutive or not, and will be eligible for termination of service in compliance with the Termination of Service provisions of this tariff and all laws and regulations regarding termination of service. The termination notice will reflect all missed CAP payments.

In order to avoid termination of service, a CAP customer who has received a termination notice shall furnish a make-up payment as set forth in the termination notice prior to the scheduled termination date. The Company may, in its sole discretion, delay termination, but such delay shall not be deemed a waiver of the right to terminate service.

**Nonpayment of CAP During the Period November 1 through March 31**

During the period November 1 through March 31, a CAP customer will neither be removed from CAP nor receive a termination notice for failing to make monthly CAP payments.

Starting with the April 1<sup>st</sup> termination date, Columbia will issue termination notices to CAP customers who failed to pay CAP budget payments during the November to March period. The amount on the termination notice shall be for all missed CAP payments.

In order to avoid termination of service, a CAP customer who has received a termination notice shall furnish a make-up payment as set forth in the termination notice prior to the scheduled termination date. The Company may, in its sole discretion, delay termination, but such delay shall not be deemed a waiver of the right to terminate service.

**Customers Requesting Removal**

A customer requesting removal from CAP in writing shall be removed from CAP immediately upon the Company's receipt of such request. The customer may not reenter the CAP for one year after the time of requested removal.

(C) Indicates Change

**RATE CAP – CUSTOMER ASSISTANCE PLAN – (Continued)****Noncompliance with Weatherization Measures**

The Company may, at its discretion, remove from CAP, or increase the monthly CAP payment for, a customer:

1. Refusing a referral for weatherization services.
2. Who has received weatherization services, but who has not reduced monthly consumption.

**Failure to Reverify Income**

The Company will issue a letter to the customer 30 days prior to the customer's CAP participation anniversary date, notifying the customer of the requirement to reverify household income in order to remain in CAP. The Company shall remove from CAP any customer failing to reverify household income within 30 days after the anniversary date and 60 days after the initial notification that reverification of income is required.

**RE-INSTATEMENT PRODECURES**

The Company will re-instate to CAP customers who have been removed from CAP as follows:

1. The customer must pay the entire balance of missed CAP payments including the five-dollar co-pay to the pre-program arrears.
2. Any payments made by the customer after removal are deducted from the amount needed for program re-entry.
3. The pre-program arrearage will be the same at the time of reinstatement as at the time of default.
4. Any charges incurred after default, which are not paid by the customer, are treated as current bill shortfall.
5. This process also applies to CAP customers who move to a new service address with no interruption of service due to termination.

**ARREARAGE RETIREMENT**

A CAP customer will have their entire pre-program arrears forgiven in equal monthly installments over a three year period. Each installment will be forgiven upon receipt of a full monthly CAP payment.

(C)

(C) Indicates Change

**Issued: August 7, 2015****M. R. Kempic  
President****Effective: July 8, 2015**

**RATE CAP – CUSTOMER ASSISTANCE PLAN – (Continued)**

(C)

**CAP AGGREGATION**

A CAP customer is required to agree in writing to allow Columbia to act as an agent, on their behalf to contract for the purchase of gas supplies from a licensed natural gas supplier (NGS).

At least quarterly, the Company will solicit Commission licensed NGSs to provide the CAP gas supply service at a discount in relation to the Company's applicable Purchased Gas Cost rates.

**RIDER PGC**

(C)

The Pass-through Charge includes recovery of purchased gas costs pursuant to the Purchased Gas Cost Rider of this Tariff.

In the event that no licensed NGS responds to a quarterly solicitation to provide CAP gas supply service, the Company will provide natural gas supply to the CAP program participants, and the Gas Supply Charge to be used to determine current bill shortfall will include recovery of purchased gas costs pursuant to the Purchased Gas Cost Rider of this Tariff.

**TERMS OF PAYMENT**

The CAP monthly payment must be paid by the due date.

Any customer found stealing gas will be charged separately from their CAP payment or billed separately for CAP prior to reconnection for the amount of the theft.

**RULES AND REGULATIONS**

The Rules and Regulations Governing the Distribution and Sale of Gas of this Tariff, which are not inconsistent with the provisions of this rate schedule, shall govern, where applicable, the supply of gas service under this rate schedule.

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**Columbia Gas of Pennsylvania, Inc.**

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## **RIDER USP – UNIVERSAL SERVICE PLAN**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

This Rider shall be applicable to all residential customers except customers in the Company's Customer Assistance Plan ("CAP").

### **CHARACTER OF RATE**

This Rider has been established to recover costs related to the Company's Universal Service and Conservation Programs.

### **RATE**

The Rider USP rate shall be included in the Pass-through Charges on the customer's bill for Rate Schedules RSS, and RDS. The Rider USP shall not be billed to customers being served on Rate CAP.

The rate information is detailed in the Rate Summary pages of this Tariff.

### **CALCULATION OF RATE**

The Rider USP rate shall be calculated to recover costs for the following programs: Low Income Usage Reduction Program (LIURP); Customer Assistance Program (CAP); and the WarmWise® Audits and Rebates program; and the Emergency Repair Program (ERP). (C)

LIURP costs will be calculated based on the projected number of Level 1 income homes to be weatherized. WarmWise® Audits and Rebates program costs will be calculated on the projected number of Level 2 income homes provided with an energy audit, programmable thermostat and/or rebates.

CAP costs will be calculated to include the projected CAP Shortfall (the difference between the total calculated RSS bill excluding Rider CC and Rider USP and the CAP bill) based upon the current discounts at normalized annual quantities of the then-current CAP participants, the projected CAP Shortfall for projected customer additions to CAP during the period that the USP Rider rate will be in effect at the average discount of current CAP participants at normalized annual quantities, the projected CAP customer application and administration costs, the projected CAP pre-program arrearages to be forgiven and written off during the next 12 months. (C)

If the Company is successful in obtaining a CAP gas supply aggregator as provided in Rate CAP-Customer Assistance Plan, then the shortfall will be adjusted to reflect the RDS rate plus the gas costs resulting from the aggregation service.

The costs shall be divided by the total annual projected throughput quantities of all residential non-CAP customers as established in the Company's most recent Purchased Gas Cost proceeding to determine the rate per thm for this Rider.

(C) Indicates Change

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**Issued: December 15, 2015**

**Mark Kempic  
President**

**Effective: December 18, 2015**

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**RIDER USP – UNIVERSAL SERVICE PLAN – Continued**

**QUARTERLY ADJUSTMENT**

Each quarter, and at any time that the Company makes a change in base rates or Purchased Gas Cost rates affecting residential customers, the Company shall recalculate the Rider USP rate pursuant to the calculation described above to reflect the Company's current data for the components used in the USP rate calculation. The Company shall file the updated rate with the Commission to be effective one (1) day after filing.

**ANNUAL RECONCILIATION**

On or before April 1 each year, the Company shall file with the Commission data showing the reconciliation of actual revenues received under this Rider and actual recoverable costs incurred for the preceding twelve months ended December. The resulting over/undercollection (plus interest calculated at 6% annually) will be reflected in the CAP quarterly rate adjustment to be effective April 1. Actual recoverable costs shall reflect actual application costs, actual LIURP costs, and actual WarmWise® Audits and Rebates program costs. Actual recoverable costs shall also reflect actual shortfall costs and actual pre-program arrearages, provided that CAP participation on an average annual basis for the preceding year did not exceed 23,000 participants. In the event that CAP participation in the preceding year exceeded 23,000 on an average annual basis, actual recoverable costs shall reflect actual shortfall cost and actual pre-program arrearages for all customers up to the 23,000 participation level. For any and all CAP customers exceeding the 23,000 participation level on an average annual basis, Columbia shall offset the actual shortfall and actual pre-program arrearages by 7.5%. Except for the offset that is applied when CAP participation exceeds 23,000 on an average annual basis, actual CAP shortfall costs shall be based upon actual numbers of CAP customers, actual CAP throughput quantities, actual CAP payments received.

(C)

(C) Indicates Change

## **RIDER CC - CUSTOMER CHOICE**

### **APPLICABILITY**

This Rider has been established to recover costs related to providing Customer Choice to customers in Pennsylvania.

In addition to the charges provided in this Tariff, an amount shall be added to the otherwise applicable charge for each thm of sales quantities or distribution quantities distributed by the Company to Customers receiving service under Rate Schedules RSS, RDS, and SCD, SGSS, SGDS, and DGDS using less than or equal to 64,400 thm annually. (C)

### **RATE**

The Rider CC rate will be included in the Pass-through Charge on the customer bill.

The rate information is detailed in the Rate Summary pages of this Tariff.

Customers enrolled in the Company's Customer Assistance Plan ("CAP") shall not be billed the Rider CC.

Further, the Company may reduce or eliminate the otherwise applicable charge to any Customer if it is reasonably necessary to do so to meet competition from an alternative fuel, including gas from another supplier of gas that has constructed, or could construct, facilities to deliver gas to the Customer without use of the Company's facilities. The Company will notify Customer of the applicable rate if lower than the applicable rate set forth above, four (4) days prior to the beginning of each billing cycle, unless the rate is the same as charged by the Company in the prior cycle. Such reduction or elimination of the charge shall be eliminated or reduced before any reduction is made to the other charges under this Tariff. (C)

(C) Indicates Change

**RIDER EDS - ECONOMIC DEVELOPMENT SERVICE RIDER****APPLICABILITY**

Throughout the territory served under this Tariff.

**AVAILABILITY**

This Rider is available to a commercial or industrial customer which receives service under Rate LGSS, Rate SDS, or Rate LDS ("Applicable Schedule") and which meets the following additional qualifications:

(a) The customer is a new customer or has not been a customer of the Company for a period of two (2) years prior to requesting service in accordance with this Rider and can document to the Company's satisfaction that additional consumption will result at customer facility;

(b) The throughput requirements of the customer are projected to be greater than 64,400 thm annually; and (C)

(c) The customer gives the Company satisfactory proof that, absent service under this Rider, the customer's facilities or operations would not be constructed in the Company's operating territory, or that, absent service under this Rider, customer would install long-term alternate fuel facilities.

**CHARACTER OF SERVICE**

This Rider provides for reduced charges for new gas loads related to economic development projects within the Company's service area. Service pursuant to this Rider will commence upon approval by the Company and will continue for a period not to exceed three (3) years.

**RATE**

The monthly charges for service to customers for which this Rider is applicable shall be computed based upon a declining, three-year percentage reduction in the Distribution Charge under the Applicable Schedule. The Customer Charge, Pass-through Charge, Gas Supply Charge, Gas Cost Adjustment, penalties and charges of third party transporters, if any, under the Applicable Schedule are not subject to reduction. The percentage reductions are as follows: (C)

First Year -	35% reduction
Second Year -	25% reduction
Third Year -	15% reduction

**FLEXIBLE RATES**

To the extent that the Applicable Schedule contains provisions permitting the Company to lower ("flex") applicable Distribution Charges to meet competition from an alternative fuel, nothing in this Rider shall be interpreted to prohibit the operation of such flex provisions to obtain or maintain a customer. The otherwise applicable percentage reduction set forth in this Rider shall not be applicable to that portion of a customer's rate that is flexed downward. (C)

(C) Indicates Change

**RIDER EDS - ECONOMIC DEVELOPMENT  
SERVICE RIDER (Continued)**

**NO BUYERS GROUPS PERMITTED**

Customers shall not be permitted to combine usage with other customers in order to meet the eligibility provisions of this Rider.

**OTHER PROVISIONS**

Except as modified by the terms of this Rider, all provisions of the Applicable Schedule apply to service to the customer.

## RIDER PGC - PURCHASED GAS COST

### PROVISIONS FOR RECOVERY OF PURCHASED GAS COSTS

#### RIDER PGC APPLICABLE TO SALES SERVICE CUSTOMERS

Rates for each thm of gas supplied to sales customers subject to this Rider under the Rate RSS, Rate SGSS, Rate LGSS, and Rate MLSS rate schedules shall include \$0.54943 per thm for recovery of purchased gas costs. This rate includes the commodity cost component (CC) of \$0.32815 per thm, the commodity "E" Factor component (CE) of \$0.01277 per thm, the demand cost component (DC) of \$0.19200 per thm, and the demand "E" Factor component of \$0.01651 per thm. (I)(D)

#### RIDER PGC APPLICABLE TO SGDS PRIORITY ONE CUSTOMERS

Rates for each thm of gas distributed under the Rate SGDS rate schedules for Priority-One Service customers shall include \$0.20851 per thm for recovery of Purchased Gas Demand Costs (PGDC). This rate includes the DC of \$0.19200 per thm and the demand "E" Factor component of \$0.01651 per thm. (D)

#### RIDER PGC CHARGED TO CHOICE DISTRIBUTION SERVICE CUSTOMERS

Rates for each thm of gas distributed under Rate RDS and Rate SCD shall include \$0.18023 per thm for recovery of Purchased Gas Demand Costs. This rate includes the DC of \$0.19200 per thm, the Capacity Assignment Factor (CAF) of (\$0.02828) per thm and the DC "E" Factor component of \$0.01651 per thm. The CAF represents costs not assignable to Choice Distribution Service customers. (I)(D)

Such rates shall be increased or decreased, from time to time, as provided by Section 1307(f) of the Public Utility Code and the Commission's Regulations, to reflect changes in the level of purchased gas costs, as calculated in the manner set forth below.

### PRESENTATION ON CUSTOMER BILLS

For sales service customers served under Rate RSS, Rate SGSS, Rate LGSS and Rate MLSS, the Pass-through Charge includes the PGDC of \$0.19200 per thm plus the demand "E" Factor of \$0.01651 per thm. The two factors total \$0.20851 per thm. The Gas Supply Charge includes the PGCC of \$0.32815 per thm. The Gas Cost Adjustment is the commodity "E" Factor of \$0.01277 per thm. (I)(D)

For General Distribution Service customers served under Priority-One Rate SGDS, the Pass-through Charge includes the PGDC of \$0.19200 per thm and the demand "E" Factor component of \$0.01651 per thm, totaling \$0.20851 per thm. (D)

For Choice Distribution Service customers served under Rate RDS or Rate SCD, the Pass-through Charge includes the PGDC of \$0.19200 per thm, the CAF of (\$0.02828) per thm and the demand "E" Factor component of \$0.01651 per thm, all of which total \$0.18023 per thm. (I)(D)

### QUARTERLY UPDATES

The Company's rates for recovery of purchased gas costs are also subject to quarterly adjustments under procedures set forth in the Commission's regulations at 52.Pa. Code § 53.64 (i) (5). Such updates shall reflect, in addition to the provisions of the regulation, adjustments to the projected commodity cost of purchased gas based upon more current versions of the same sources of data and using the same methods to project the commodity cost of purchased gas approved by the Commission in the Company's most recent annual proceeding for recovery of purchased gas costs under section 1307(f) of the Public Utility Code.

(D) Indicates Decrease (I) Indicates Increase

## **RIDER PGC - PURCHASED GAS COST (Continued)**

### **COMPUTATION OF PURCHASED GAS COMMODITY COSTS PER THM**

Purchased gas commodity costs, per thm, shall be computed to the nearest one-thousandth cent (0.001¢) in accordance with the formula set forth below:

$$PGCC = [(CC - CE) \div S]$$

Purchased gas commodity costs, so computed, shall be included in rates charged to customers for gas service under the Rate RSS, Rate SGSS, Rate LGSS, and Rate MLSS rate schedules for twelve consecutive billing cycles beginning October 1 of each year unless such period is revised by the Commission. The amount of purchased gas commodity costs, per thm, will vary, if appropriate, based upon annual filings, by the Company, pursuant to Section 1307(f) of the Public Utility Code and such supplemental filings as may be required or be appropriate under Section 1307(f) of the Commission's Regulations adopted pursuant thereto.

In computing purchased gas commodity costs per thm, pursuant to the formula above, the following definitions shall apply:

"PGCC" - purchased gas commodity costs determined to the nearest one-thousandth cent (0.001¢) to be included in rates for each thm of gas supplied under this Rider for the Rate RSS, Rate SGSS, Rate LGSS, and Rate MLSS rate schedules.

"CC" - the estimated current commodity cost of gas, which shall be determined as follows:

1. for all types of purchased gas, the projected commodity cost for each purchase (adjusted for net current gas stored), for the projected period when rates will be in effect; plus
2. the arithmetic difference of (a) the projected book value of noncurrent gas at the beginning of the computation year minus (b) the projected book value of noncurrent gas at the end of the computation year; plus
3. any other purchased gas costs not defined as demand costs.

"CE" - experienced net overcollection or undercollection of purchased gas commodity costs.

Such experienced net overcollection or undercollection shall be determined for the most recent period permitted under law which shall begin with the month following the last month which was included in the previous over-under collection calculation reflected in rates.

Supplier refunds received that are specifically identifiable as refunds of commodity costs will be in the calculation of "CE" with interest added at the annual rate of six percent (6%) calculated from the month received to the effective month such refund is refunded. The period over which such refunds will be made shall be established by the Commission.

The portion of commodity cost Supplier Refunds that would otherwise be credited to residential customers shall be credited to the Hardship Fund (mentioned in the USP Rider section of this tariff) when the balance of the Hardship Fund falls below \$750,000. The non-residential portion of commodity cost Supplier Refunds will be credited to applicable non-residential customers through the PGC. When the Hardship Fund balance is \$750,000 or more, any Supplier Refunds received by the Company will be included in the calculation of the PGCC as specified above. (C)

"S" - projected thm of gas to be billed to customers subject only to Rider PGC under the commodity charges of the Rate RSS, Rate SGSS, Rate LGSS, and Rate MLSS rate schedules of this tariff during the period when rates will be in effect.

(C) Indicates Change



**Columbia Gas of Pennsylvania, Inc.**

## **RIDER PGC - PURCHASED GAS COST (Continued)**

### **COMPUTATION OF PURCHASED GAS DEMAND COSTS PER THM**

For customers subject to this Rider, purchased gas demand costs, per thm, shall be computed to the nearest one-thousandth cent (0.001¢), in accordance with the formula set forth below:

$$\text{PGDC} = (\text{DC} - \text{DE}) \div \text{S}$$

Purchased gas demand costs, so computed, shall be included in rates charged to customers for gas service, pursuant to the Rate RSS, Rate RDS, Rate SGSS, Rate SCD, Rate LGSS, and Rate MLSS rate schedules, and Priority One SGDS Customers receiving distribution service, for the twelve consecutive billing cycles beginning October 1 of each year unless such period is revised by the Commission. The amount of purchased gas demand costs, per thm, will vary, if appropriate, based upon annual filings, by the Company, pursuant to Section 1307(f) of the Public Utility Code and such supplemental filings as may be required or be appropriate under Section 1307(f) of the Commission's regulations adopted pursuant thereto. (C)

In computing purchased gas demand costs, per thm, pursuant to the formula, above, the following definitions shall apply:

"PGDC" - purchased gas demand costs determined to the nearest one-thousandth cent (0.001¢) to be included in rates for each thm of gas supplied under the Rate RSS, Rate SGSS, Rate LGSS, and Rate MLSS rate schedules of the tariff.

"DC" - the estimated current demand cost of gas, which shall be determined as follows:

1. for all types of purchased gas, the projected total demand charges from any interstate pipeline company or any source of gas supply purchased by the Company for the projected period when rates will be in effect; plus
2. the projected firm transportation reservation or standby service charges of any interstate or intrastate pipeline or supplier, excluding charges for transportation acquired for the purpose of providing the Full Balancing Service under Rider EBS – Option 1; plus
3. the projected charges for storage capacity of any interstate or intrastate pipeline supplier, excluding charges for storage capacity acquired for the purpose of providing the Full Balancing Service under Rider EBS – Option 1.

From the sum of items 1, 2 and 3 the following amount shall be deducted:

- a. the projected Maximum Daily Firm Requirement to be billed to all customers under Rate SS during the projected period times the rate per thm under the Maximum Daily Firm Requirement charge of Rate SS;
- b. the projected intra-cycle balancing service costs to be billed to customers electing Rider EBS - Option 2. (C)

"DE" - experienced net overcollection or undercollection of purchased gas demand costs.

Such experienced net overcollection or undercollection shall be determined for the most recent period permitted under law which shall begin with the month following the last month which was included in the previous over-undercollection calculation reflected in rates. "DE" shall be \$0 prior to October 1, 1996.

(C) Indicates Change

## **RIDER PGC - PURCHASED GAS COST (Continued)**

### **COMPUTATION OF PURCHASED GAS DEMAND COSTS PER THM – Continued**

Supplier Refunds and Pipeline Penalty Credits that are not included in "CE" will be included in the calculation of "DE". Supplier Refunds and Pipeline Penalty Credits will include interest added at the annual rate of six percent (6%) calculated from the month received to the effective month such refund is refunded. The period over which such refunds will be made shall be established by the Commission.

"S" - projected thms of gas to be billed to customers under the distribution charges of the Rate RSS, Rate SGSS, Rate LGSS, and Rate MLSS rate schedules plus the projected thm of gas to be distributed to customers under Rate RDS, Rate SCD and SGDS Priority One Distribution rate schedules of this Tariff during the period when rates will be in effect.

The portion of Supplier Refunds and Penalty Credits that would otherwise be credited to residential customers shall be credited to the Hardship Fund (mentioned in the USP Rider section of this tariff) when the balance of the Hardship Fund falls below \$750,000. The non-residential portion of Supplier Refunds and Penalty Credits will be credited to applicable non-residential customers through the PGC. When the Hardship Fund balance is \$750,000 or more, and Pipeline Supplier Refunds and Pipeline Penalty Credits received by the Company will be included in the calculation of the PGDC as specified above.

### **PROVISION OF PURCHASED GAS DEMAND COST CREDIT DUE TO CUSTOMERS ELECTING CHOICE DISTRIBUTION SERVICE – CAPACITY ASSIGNMENT FACTOR (CAF)**

The Purchased Gas Demand Cost (PGDC) rate included in the Pass-through Charge billed to Choice Distribution Service customers served under Rate RDS or Rate SCD shall be \$0.18023 per thm. Such rate shall be equal to the PGDC component of \$0.20851 per thm as calculated above, less the CAF of \$0.02828 per thm. The CAF shall be equal to the projected annual cost of assigned Firm Capacity less estimated annual storage commodity costs (storage injection, withdrawal, shrinkage and commodity transportation cost) with the net divided by the estimated, normalized annual usage of customers electing Choice Distribution Service. The CAF of \$0.02828 per thm representing costs not assignable to CHOICE customers shall be included in the Price-to-Compare. (D)

### **DETERMINATION OF OVER/UNDERCOLLECTION OF GAS COSTS**

#### **Commodity E-factor**

In computing the experienced over/under collection of purchased gas commodity costs for a period defined by the Commission, the following procedure shall be used:

- (a) All experienced purchased gas commodity costs actually incurred by the Company to service customers pursuant to all rate schedules of this Tariff.

Experienced purchased gas commodity costs shall include, but not be limited to, the following:

- (1) payments to suppliers to accept assignment of capacity on interstate pipelines other than Columbia Gas Transmission, LLC to the extent permitted under the Rules Applicable to Distribution Service;
- (2) costs paid for employing futures, options and other risk management tools, including but not limited to, supplier related costs associated with the fixed price contracts or financial contracts utilized by the Company to lessen the impact of price volatility for PGC customers; and
- (3) the index price of gas purchased from distribution customers under the provisions of the Deliveries in Excess of Consumption section of Paragraph 3 of the Rules Applicable to Distribution Service.

(D) Indicates Decrease (I) Indicates Increase

**RIDER PGC - PURCHASED GAS COST (Continued)**

**DETERMINATION OF OVER/UNDERCOLLECTION OF GAS COSTS - Continued**

- (b) The following amount shall be included as revenues recovered for gas commodity costs:
- (1) an amount determined by multiplying commodity sales quantities subject only to Rider PGC billed under the Rate RSS, Rate SGSS, Rate LGSS, and Rate MLSS rate schedules, for the applicable over/undercollection period, times the PGCC component excluding the commodity E Factor; plus
  - (2) an amount determined by multiplying commodity sales quantities billed under Rate SGDS, Rate SDS, Rate LDS, Rate MLDS, and Rate SDSS rate schedules, times the index price of gas defined in the Consumption in Excess of Deliveries section of the Rules Applicable to Distribution Service.

**Demand “E” Factor**

In computing the experienced over/undercollection of purchased gas demand costs for a period defined by the Commission, the following procedure shall be used:

- (a) All experienced purchased gas demand costs actually incurred by the Company to service customers pursuant to all rate schedules of this tariff, excluding the cost of capacity acquired for the purpose of providing Full Balancing Service under Option 1 of the Elective Balancing Services Rider. Capacity acquired to provide Full Balancing Service under EBS Option 1 will include sufficient storage capacity for the aggregate of the maximum banks provided under this option, and sufficient storage withdrawal and transportation capacity to provide the firm balancing entitlements.
- (b) The following amount shall be included as revenues recovered for gas demand costs:
  - (1) an amount determined by multiplying Distribution quantities billed under this Rider for the Rate RSS, Rate CAP, Rate RDS, Rate SCD, Rate SGSS, Priority One Rate SGDS, Rate LGSS and MLSS rate schedules, for the applicable over/undercollection period, times the PGDC component excluding the demand E Factor; plus
  - (2) the amounts billed under Rate SS; plus
  - (3) the amounts billed distribution service customers under Rider EBS - Option 2; plus
  - (4) credits received for capacity assigned pursuant to the Rules Applicable to Distribution Service.

Interest on over/under collection of commodity and demand costs shall be computed in accordance with Section 1307(f)(5) of the Public Utility Code from the month that the over or undercollection occurs to the effective month such over or undercollection is refunded. (C)

(C) Indicates Change

**RIDER PGC - PURCHASED GAS COST (Continued)****DETERMINATION OF OVER/UNDERCOLLECTION OF GAS COSTS - Continued****ADJUSTMENT OF "E" FACTOR AMOUNTS**

Each 1307(f) rate shall also provide for refund or recovery of amounts necessary to adjust for over or underrecoveries of "E" Factor amounts included in prior 1307(f) rates. In computing the amount to be included for over or undercollection of "E" Factor amounts, the amount recovered for "E" Factor amounts under the prior 1307(f) rate shall be determined by multiplying the applicable Distribution quantities billed under the Rate CAP, Rate RSS, Rate SGSS, Rate LGSS, Rate MLSS, Rate RDS, Priority One Rate SGDS, and Rate SCD rate schedules during the applicable 1307(f) period times the portion of the PGCC and the PGDC component that provides for recovery of "E" Factor amounts.

**SUPPLIER REFUNDS APPLICABLE TO RATE SS CUSTOMERS**

Any supplier refunds received from Columbia Gas Transmission, LLC, which are specifically identified as refunds of Contract Demand charges made after March 31, 1992, shall be refunded pro rata to customers taking service during the applicable prior period(s) under Rate SS. All refunds shall include interest added at the annual rate of six percent (6%) calculated from the month received to the month the refund is made. Refunds shall be paid once each year, as soon as practicable following October 30 of each year, and shall include all applicable supplier refunds received by the Company during the preceding twelve-month period ended October 30. (C)

(C) Indicates Change

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**Issued: December 14, 2016**

**Mark Kempic  
President**

**Effective: December 19, 2016**

**PURCHASED GAS COST RIDER (Continued)**

**GAS PROCUREMENT INCENTIVE PROGRAM**

The gas procurement incentive program will be limited to spot gas purchased for the months of April through October. Each month the Company's actual cost will be compared to an adjusted NYMEX index for such month.

The adjusted NYMEX index will be determined by averaging the month end closing prices reported for the last three days of trading on NYMEX after adjusting these prices for the differential between the average of indices representing cash prices paid on such days at the Henry Hub, for gas to be delivered on the first day of the month, and the average of indices prices representing the specific delivery points where Columbia takes title to its gas supply. In any instances where indices are not published in any one of the three chosen publications for a receipt point where the Company purchases spot gas, then the index used will be (1) Columbia Gas Transmission, LLC's Appalachian Index average used at points of delivery into Columbia Gas Transmission, LLC; (2) Columbia Gas Transmission, LLC's Appalachian Index average plus Columbia Gas Transmission, LLC's Storage Service Transportation commodity costs used at points of delivery out of Columbia Gas Transmission, LLC; or (3) if the first two are not appropriate, the price paid will be adjusted by deducting a 100% load factor firm transportation rate to the most applicable receipt point where an index is available. The index and Henry Hub prices utilized will be an average of first of the month prices reported in *Inside F.E.R.C.'s Gas Market Report*, *Natural Gas Week* and *Natural Gas Intelligence*.

A band of ninety-nine (99%) to one-hundred one percent (101%) will be applied monthly to the average indexed prices, as described above, to be compared to the Company's actual prices paid for spot gas purchased to flow during the month to determine the appropriate monthly retention of savings or absorption of losses. The Company will share savings 50%/50% between customers and the Company for increments of actual gas purchases below ninety-nine percent (99%) of the adjusted NYMEX index. The Company will absorb losses 50%/50% between customers and the Company for increments of actual gas purchases above one-hundred one percent (101%) of the adjusted NYMEX index. If the actual gas purchases fall within the band, there will be no sharing.

This program will be in effect from October 1, 2002 through September 30, 2004, unless extended by the Company with approval of the Commission.

**RATE NGV GAS COST CREDIT**

The following purchased gas cost credits shall be provided for all gas sold under the NGV rate schedule:

1. Demand Costs

For firm sales under Rate NGV, an amount per thm for recovery of demand costs determined as follows:

$$\frac{\text{Annual Demand Costs}}{(\text{Maximum Daily Quantity} \times 365) \times \text{Average NGV Load Factor}}$$

Where:

- a. Annual Demand Costs equal the total annual demand charges for supply and capacity included in the Company's purchased gas cost rates under the Purchased Gas Cost Rider, and
- b. Maximum Daily Quantity equals the highest usage in a single billing cycle during the prior November through October period divided by 20 days.

(C)

(C) Indicates Change

**Issued: December 11, 2018**

**M. A. Huwar  
President**

**Effective: December 16, 2018**

**PURCHASED GAS COST RIDER (Continued)**

**RATE NGV GAS COST CREDIT - Continued**

1. Demand Costs - continued

For interruptible sales under Rate NGV, an amount for recovery of upstream capacity costs, which is the greater of the following:

- a. The average rate per thm of all final accepted bids for thirty day recallable capacity received by the Company five days prior to the commencement of each month of the contract; or
- b. \$.00465/thm in December, January and February, and \$.00093/thm in all other months.

2. Commodity Costs

The amount to be credited for recovery of commodity costs shall be determined on a monthly basis and shall equal the highest cost of spot purchases scheduled to commence on the first day of each month, including transportation and retainage. If no spot purchases are scheduled, the amount to be credited shall be the average commodity cost of gas purchased during the months, including transportation and retainage.

**SHARING OF CAPACITY RELEASE REVENUE**

Capacity release credits derived from "administrative releases" shall be excluded from the foregoing sharing calculation, and all such credits actually derived shall be included in the demand "E" Factor in their entirety. "Administrative releases" are defined as follows:

(C)

- (i) Revenues for release of capacity to a producer or marketer where Columbia purchased the gas transported by the producer or marketer for its system supply;
- (ii) Revenues from releases of capacity at full margin to certain end-use customers where such releases were the result of the conversion of pre-Federal Energy Regulatory Commission Order No. 636 buy-sell arrangements; and
- (iii) Revenues from releases of capacity used in serving end users in a Commission-approved unbundling of service, provided that the benchmark would be adjusted to reflect the assignment of such capacity.

**SHARING OF OFF-SYSTEM SALES REVENUE**

Following is the definition of gas cost for off-system sales program:

- (i) For sales in which a specific purchase is not made, the cost of gas will be defined as the daily average city gate commodity cost of the gas supplies purchased by the Company and flowing on the first of the month (WACCOG). For sales made upstream of the Company's city gate, the cost of transportation, including retainage, from the point of sale to the city gate will be subtracted from the WACCOG. This amount will be further adjusted to include applicable taxes, other than income taxes, and other costs.
- (ii) For incremental sales in which a specific purchase is made, the cost of gas will be defined as the purchase price plus transportation costs, including retainage, taxes and other costs that have or will be incurred.

(C) Indicates Change

## **PURCHASED GAS COST RIDER (Continued)**

### **SHARING MECHANISM FOR OFF-SYSTEM SALES AND CAPACITY RELEASE REVENUES**

The sharing mechanism for the off-system sales and capacity release revenues shall be as follows. Customers shall receive 75% of all net proceeds through credits in the PGC rates. The Company will calculate the projected credit for each PGC application period (October through the following September) based upon an average of the three most recently completed PGC application periods for which data are available at the time of the PGC pre-filing made by March 1. Each September, the credits actually received by customers in the PGC application period then ending will be reconciled to the customers' share of the net proceeds actually realized during that period, and any difference will be included in the E-factors for the following PGC application period.

The projected off-system sales and capacity release margins credited to the PGC will be reflected in the Purchased Gas Demand Cost (PGDC). The reconciliation of prior year projections and actual off-system sales and capacity release margins will be reflected in the Demand "E" Factor. (C)

(C) Indicates Change

## **RIDER GPC – GAS PROCUREMENT CHARGE**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

This Rider shall be applicable to residential customers taking service under Rate Schedules RSS, and commercial or industrial customers taking service under Rate Schedules SGSS, LGSS and MLSS. The Rider will also be applicable to customers taking service on Rate Schedule CAP if an NGS is not currently providing natural gas to the CAP aggregation.

### **CHARACTER OF RATE**

The Rider GPC was established in compliance with the Pennsylvania Public Utility Commission's Revised Final Rulemaking in Docket No. L-2008-2069114 and is addressed in the PA Code Title 52, Chapter 62, §62.223.

The Gas Procurement Charge is a volumetric charge included in the Gas Supply Charge that reflects the Company's natural gas procurement costs.

The Rider identifies and removes the natural gas procurement costs from base rates and recovers the costs through the Gas Supply Charge on a revenue neutral basis.

### **RATE**

The Rider GPC is a component of the Price-to-Compare and appears in the Gas Supply Charge Summary and the Price to Compare Summary pages of this Tariff.

The Rider GPC is not subject to reconciliation and will only be recalculated in a base rate case.

The Rider GPC rate is \$0.00113 per therm.

(I)

(C) Indicates Change (D) Indicates Decrease (I) Indicates Increase



**RIDER MFC – MERCHANT FUNCTION CHARGE****APPLICABILITY**

This Rider shall be applicable to residential customers taking service under Rate Schedules RSS, or CAP (unless an NGS is serving the CAP aggregation) and commercial or industrial customers taking service under Rate Schedule SGSS.

**CHARACTER OF RATE**

This Rider was established in compliance with the Pennsylvania Public Utility Commission's Revised Final Rulemaking Order dated June 23, 2011 in Docket No. L-2008-2069114 and is addressed in the PA Code Title 52, § 62.223.

The Merchant Function Charge reflects the cost of uncollectibles associated with natural gas costs billed to applicable customers by the Company.

**RATE**

The MFC is a component of the Price-to-Compare calculation as described in the Definitions section of this tariff.

The uncollectible expense ratios as specified below and determined in the most recent base rate case are used in the calculation of the MFC rate:

Residential uncollectible expense ratio	1.52077%	(I)
Non-residential uncollectible expense ratio	0.30875%	(I)

The current MFC rates may be found in the Rate Summary pages of this Tariff.

**CALCULATION OF RATE**

The Rider MFC rate is calculated as follows:

$$\text{MFC} = \text{PGCC} \times \text{the uncollectible expense ratio}$$

where:

PGCC is the current Purchased Gas Commodity Cost as detailed in the Purchased Gas Cost Rider of this tariff.

(C) Indicates Change (D) Indicates Decrease (I) Indicates Increase

## **RIDER WNA – WEATHER NORMALIZATION ADJUSTMENT**

A Weather Normalization Adjustment (WNA) shall be applied to bills of Residential customers under Rate Schedules RSS, RDS, and CAP, for the heating season November through May. The WNA shall continue until a final Order is entered in the Company's first rate case filed after May 31, 2026. The WNA will be applied to November through May billing cycles and shall be calculated as follows:

(C)

$$\text{WNBT} = \text{BLMT} + [(\text{NHDD} / \text{AHDD}) \times (\text{AMT} - \text{BLMT})]$$

$$\text{WNAT} = \text{WNBT} - \text{AMT}$$

$$\text{WNA} = \text{WNAT} \times \text{Distribution Usage Charge}$$

- (a) Weather Normalized Billing Therms (WNBT) will be calculated as the Base Load Monthly Therms (BLMT) added to the product of the Normal Heating Degree Days (NHDD) divided by the Actual Heating Degree Days (AHDD) and the Actual Monthly Therms (AMT) less the Base Load Monthly Therms (BLMT).
- (b) Base Load Monthly Therms (BLMT) are established for each customer using the customer's actual average daily consumption from the billing system, measured in therms, for the two months with the lowest consumption per billing day for the three billing months of July, August and September. The average baseload per day information will be updated annually. If actual BLMT information is not available for the year, the Company will use the most recently available base load information for the premise. If no history is available, the Company shall use the overall base load average for the residential class reflected in the most recent rate case.
- (c) Normal Heating Degree Days (NHDD) shall be updated annually by September 1<sup>st</sup> using the same methodology established in the Company's most recent Rate Case. NHDD for any given day are based upon the 20 year average for the given day.
- (d) Actual Heating Degree Days (AHDD) are the actual experienced heating degree days for the billing cycle. The degree day data is provided by the National Oceanic and Atmospheric Administration (NOAA). Customers will be assigned to weather stations based on their geographic locations.
- (e) Actual Monthly Therms (AMT) are measured for each customer and billing cycle.
- (f) Actual Monthly Therms (AMT) will be subtracted from the Weather Normalized Billing Therms (WNBT) to compute the Weather Normalized Adjustment Therms (WNAT).
- (g) The WNAT is then multiplied by the residential Distribution Usage Charge to compute the WNA amount that will be charged or credited to each residential customer.
- (h) A 5% deadband shall be effective through the January 2019 cycle billing. The WNA for a billing cycle will apply only if the AHDD for the billing cycle are lower than 95% or higher than 105% of the NHDD for the billing cycle. A billing adjustment will only occur if the variation of AHDD is lower than 95% or higher than 105% of the NHDD for an individual billing cycle. Beginning with the February 2019 cycle billing, the deadband will be 3%. At that time, the WNA for a billing cycle will apply only if the AHDD for the billing cycle are lower than 97% or higher than 103% of the NHDD for the billing cycle. A billing adjustment will only occur if the variation of AHDD is lower than 97% or higher than 103% of the NHDD for an individual billing cycle.

(C) Indicates Change

**Columbia Gas of Pennsylvania, Inc.**

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**RIDER WNA –WEATHER NORMALIZATION ADJUSTMENT (Continued)**

- (i) Effective through the January 2019 cycle billing, the WNA factor will be calculated by first adjusting the NHDD for the billing cycle by the deadband percentage of 5%. The deadband percentage is multiplied by the NHDD and then added to NHDD for the billing period when the weather is colder than normal (i.e., AHDD>NHDD) or subtracted from NHDD for the billing period when the weather is warmer than normal (i.e., AHDD<NHDD). Beginning with the February 2019 cycle billing, the WNA factor will be calculated by first adjusting the NHDD for the billing cycle by the deadband percentage of 3%. The deadband percentage is multiplied by the NHDD and then added to NHDD for the billing period when the weather is colder than normal (i.e., AHDD>NHDD) or subtracted from NHDD for the billing period when the weather is warmer than normal (i.e., AHDD<NHDD). (C)
- (j) The Company will file weather normalization information with the Commission annually by October 1<sup>st</sup>.

The Purchased Gas Cost shall be applied to actual (or non-adjusted) sales therms.

(C) Indicates Change

**Issued: December 11, 2018**

**M. A. Huwar  
President**

**Effective: December 16, 2018**

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**FOR FUTURE USE**

(C) Indicates Change

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**Issued: December 17, 2021**

**Mark Kempic  
President**

**Effective: December 29, 2021**

**Columbia Gas of Pennsylvania, Inc.**

## **STATE TAX ADJUSTMENT SURCHARGE**

There shall be added to the non-Purchased Gas Cost portion of charges for gas service under all of the Company's rate schedules contained in this Tariff unless otherwise specified below, a surcharge of 0.000%. (C)

The above surcharge will be recomputed, using the elements prescribed by the Commission:

- (a) Whenever any of the tax rates used in calculation of the surcharge are changed;
- (b) Whenever the utility makes effective an increase or decrease in base rates, exclusive of Purchased Gas Cost rates and applicable Rider rates;
- (c) And by March 31, 1971 and every year thereafter.

The above new recomputation will be submitted to the Commission within ten (10) days after the occurrence of the event or date which occasioned such recomputation. If the recomputed surcharge is less than the one in effect the utility will, and if the recomputed surcharge is more than the one then in effect, the utility may, submit with such recomputation a tariff or supplement to reflect such recomputed surcharge, the effective date of which shall be ten (10) days after filing.

Any charges billed under Rate Schedules CDS, DGDS, EGDS or NCS or charges flexed in accordance with the Flexible Rate Provisions contained in Tariff Rule 20 shall not be subject to the State Tax Adjustment Surcharge.

(C) Indicates Change (D) Indicates Decrease (I) Indicates

**Issued: December 14, 2016**

**Mark Kempic  
President**

**Effective: December 19, 2016**

## **RIDER EBS – ELECTIVE BALANCING SERVICES**

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

This Rider has been established to provide balancing service options for General Distribution Service (GDS) customers in Pennsylvania.

In addition to the charges provided in the customer's rate schedule, an amount may be added to the otherwise applicable charge for each thm of distribution quantities distributed by the Company to a customer receiving service under Rate Schedules SGDS, SDS, LDS, and MLDS, or successor rate schedules, for EBS service as provided below. Rider EBS contains two options for balancing service as described below.

### **SERVICE OPTIONS:**

#### **Option 1: FULL BALANCING SERVICE**

Full Balancing Service provides the Customer Proxy with the opportunity to: (1) maintain a bank from month to month on the Company's system; (2) access banked gas on a firm basis pursuant to the Seasonal Flow Order, Operational Flow Order, and Matching Flow Order sections in Paragraph 3 of the Rules Applicable to Distribution Service ("RADS") on any day, including days in which an SFO, OFO, or OMO restricts GDS under-deliveries, up to five percent (5%) of the customer's currently effective Maximum Daily Quantity ("MDQ"), and, to the extent made available by the Company on a best efforts basis, additional interruptible access to the Customer Proxy's bank and (3) to add to the bank on any day, including days in which an SFO, OFO, or OMO restricts GDS over-deliveries. Deliveries to the Company on days in which an SFO, OFO or OMO restricts over-deliveries shall not exceed one hundred two and one-half percent (102.5%) of the maximum prescribed SFO, OFO, or OMO Level unless authorized by the Company.

(C)

#### **Option 1: BANK TOLERANCE**

The cumulative balance of excess deliveries ("positive bank"), at the end of any billing month, shall not exceed the following specified Bank Tolerance Percentages:

1. For any customer with annual consumption greater than 540,000 thm - 5% of the customer's then current annual quantities.
2. For any customer with annual consumption less than or equal to 540,000 thm --- 10% of the customer's then current annual quantities as specified for the billing months of November through September, and 5% of the customer's then current annual quantity for the October billing month.

(C) Indicates Change

**RIDER EBS – ELECTIVE BALANCING SERVICES (Continued)****Option 1: RATES**

The rates for EBS-Option 1 will be calculated on an annual basis by the Company. The Company shall calculate the rates after Customer Proxies have elected their service options and after the Company has secured the assets that are required to provide the service. The Company shall file the rates with the Commission to take effect on April 1 of each year upon one day's notice. The rates for service commencing April 1, 2005 are specified in the Rate Summary Section of this tariff.

The Company may reduce or eliminate the otherwise applicable charge for Rider EBS-Option 1 to any customer if it is reasonably necessary to do so to meet competition from an alternative fuel, including gas from another supplier of gas that has constructed, or could construct, facilities to deliver gas to the customer without use of the Company's facilities. The Company will notify the Customer Proxy of the applicable rate if lower than the applicable rate set forth above, at least four (4) days prior to the beginning of each billing month, unless the rate is the same as charged by the Company in the prior month. Such reduction or elimination of the charge shall be reduced before any reduction is made to the other charges under this tariff.

The rates identified in this section billed and collected pursuant to Option 1 shall not be credited toward recovery of purchased gas costs pursuant to the Purchased Gas Cost Rider.

**Option 1: ELECTING SERVICE**

Option 1 is the default service option under Rider EBS. Any customer whose Customer Proxy has not elected to take service under one of the other options shall automatically take service under Option 1. A Customer Proxy for an existing GDS customer may elect to change its service option no more than one time per year. An estimate of the rates shall be posted on the Company's EBB on August 1 of each year. All requests to change the service option must be submitted to the Company in writing (e.g. fax, e-mail, electronic bulletin board) no later than the fifteenth of August prior to the April in which the elected option becomes effective. The EBS-Option 1 final rate will be posted on the Company's EBB on September 1. If the September 1 final rate exceeds the August 1 estimated rate by more than 20%, Customer Proxies who have elected EBS-Option 1 may change their election by submitting a change to the Company in writing (e.g. fax, e-mail, EBB) no later than the fifteenth of September. The elected option shall remain in effect for the one-year period commencing April 1 of the following calendar year. A Customer Proxy for a new GDS customer shall elect its service option at the time it executes its General Distribution Service Application and Agreement; however, if the new GDS customer executes its General Distribution Service Application and Agreement after August 15, the Company is under no obligation to provide service to the customer under Option 1 until April of the next following year if the Company does not have adequate storage and capacity assets to provide the service. If the Company cannot serve the new GDS customer under Option 1 until April of the next following year, the Company will either: (a) serve the customer under Option 2 during the interim; or (b) elect to limit/reduce the Elective Balancing Services under Option 1 for the new GDS customer. (C)

Columbia's obligation to provide service under Option 1 is conditioned upon its ability to secure the assets necessary to provide the service. If sufficient assets are not available to provide Option 1 service, customers will default to Option 2.

(C) Indicates Change

## RIDER EBS – ELECTIVE BALANCING SERVICES (Continued)

### Option 1: FULL BALANCING SERVICE (Continued)

#### Option 1: CHARACTER OF SERVICE

##### Normal Operations

In any billing month under Normal Operations (defined as operations during times when neither an SFO, OFO nor an OMO is in effect), if the customer's consumption plus retainage on the distribution system is greater than the sum of: (a) the quantity of gas delivered to the Company's City Gate by the Shipper for the Customer Proxy's account during the billing month, plus (b) the Customer Proxy's positive bank at the beginning of the month, such use shall be considered imbalance gas sold by the Company to the Customer Proxy under the provisions of the Consumption in Excess of Deliveries section in the Rules Applicable Only to General Distribution Service section of the RADS .

If in any billing month under Normal Operations, the customer's consumption plus retainage on the distribution system is less than the quantity of gas delivered into the Company's system on its behalf, the Customer Proxy may use such excess delivered gas to meet requirements in any succeeding billing month, subject to the Company's rights to limit service as provided in the RADS. Provided, however, that the cumulative balance of excess deliveries ("positive bank"), at the end of any billing month, shall not exceed the Bank Tolerance Percentage. Any positive bank in excess of this tolerance level shall be considered imbalance gas purchased by the Company from the Customer Proxy under the provisions of the Deliveries in Excess of Consumption section in the Rules Applicable Only to General Distribution Service section of the RADS.

##### During SFOs/OFOs/OMOs

During periods when there is an SFO, OFO or OMO that restricts GDS under-deliveries, EBS Option 1 Customer Proxies will have firm daily access to banks equal to five percent (5%) of the customer's currently effective Maximum Daily Quantity ("MDQ"). Additional interruptible access to bank capacity will be available on a best-efforts basis. Should a Shipper on any SFO, OFO, or OMO day under-deliver gas supplies to the Company by a quantity greater than 5% of the customer's currently effective MDQ and any interruptible access to the bank permitted through the SFO, OFO or OMO notice, such quantities shall be charged to the Customer Proxy in accordance with the Consumption in Excess of Deliveries, Seasonal Flow Orders, Operational Flow Orders or Operational Matching Orders sections of the Rules Applicable Only to General Distribution Service section of the RADS as is appropriate to the circumstance. If on any day, the Customer Proxy's bank is not adequate to support any part or all of the bank access made available by the Company and the resulting bank availability combined with other confirmed deliveries by the Shipper is less than the daily delivery requirement under the SFO, OFO, or OMO, the Customer Proxy will be charged for any delivery deficiency in accordance with the Seasonal Flow Order, Operational Matching Order, Operational Flow Order and Consumption in Excess of Deliveries sections in the RADS. At the end of any month in which there has been an SFO, OFO, or OMO that restricts GDS under-deliveries, authorized bank withdrawals used to help meet the daily delivery requirements of an OFO or OMO will be deemed to be the first gas withdrawn from the bank, followed by authorized bank withdrawals used to help meet the daily delivery requirements of an SFO during the month. Any remaining available bank quantities will be applied to days of Normal Operations. Authorized bank withdrawals herein are considered to be the firm access provided under EBS Option 1 plus any interruptible access provided by the Company subject to the Customer Proxy(s) having sufficient quantities in its (their) bank to support the access permitted by the Company.

(C) Indicates Change



**RIDER EBS – ELECTIVE BALANCING SERVICES (Continued)****Option 1: FULL BALANCING SERVICE - CHARACTER OF SERVICE (Continued)****During SFOs/OFOs/OMOs - Continued**

During periods when there is an SFO, OFO or OMO restriction of GDS over-deliveries, Shippers will be entitled to deliver to the Company up to one hundred two and one-half percent (102.5%) of the Company's maximum prescribed daily SFO, OFO or OMO quantity. However, should daily deliveries exceed one hundred two and one-half percent (102.5%) of the customer's maximum daily prescribed SFO, OFO, or OMO quantity, or if the cumulative excess deliveries exceed the bank tolerances described above, those excess daily deliveries shall be considered imbalance gas purchased by the Company pursuant to the Deliveries in Excess of Consumption or the Seasonal Flow Order paragraphs in the Rules Applicable Only to General Distribution Service section of the RADS and the Customer Proxy shall be charged in accordance with the Seasonal Flow Order, Operational Flow Order or Operational Matching Order paragraphs in the Rules Applicable Only to General Distribution Service section of the RADS.

**Option 1: IMBALANCE TRADING SERVICES****A) Bank Balance Transfers**

During Normal Operations, subject to the Limitations of Distribution Service in the Rules Applicable to All Distribution Service section of the RADS, Customer Proxies who subscribe to Rider EBS-Option 1 may transfer a bank balance that existed at the beginning of the month to another Customer Proxy that has also subscribed to Rider EBS-Option 1 and that also schedules deliveries to the Company's city-gates within the same Pipeline Scheduling Point. No pre-arranged contract is required. The Customer Proxy must submit all requests for Bank Balance Transfers to the Company in writing (e.g. fax, e-mail, electronic bulletin board) no later than the third business day following the last business day of the calendar month in which the trade is to apply. A \$10.00 fee per transfer shall be charged to the Customer Proxy transferring the bank balance. EBS-Option 1 Customer Proxies who successfully transfer bank balances to eliminate an imbalance will not be subject to the Consumption in Excess of Deliveries or Deliveries in Excess of Consumption paragraphs in the Rules Applicable Only to General Distribution Service section of the RADS. (C)

During any month in which an SFO, OFO, or OMO was in effect, Customer Proxies who subscribe to Rider EBS-Option 1 may transfer a bank balance that existed at the beginning of the month to another Customer Proxy whose customer is located in the same Pipeline Scheduling Point that has also subscribed to Rider EBS-Option 1 and that schedules deliveries to the Company's city-gates on the same transmission company. Provided, however, that bank balance transfers will apply to the SFO, OFO, or OMO period only up to the level of daily access to banked quantities authorized by the OFO, OMO, or SFO. No pre-arranged contract is required. The Customer Proxy must submit all requests for Bank Balance Transfers to the Company in writing (e.g. fax, e-mail, electronic bulletin board) no later than the first business day following the last business day of the calendar month in which the trade is to apply. A \$10.00 fee per transfer, for transfers within a Pipeline Scheduling Point shall be charged to the Customer Proxy transferring the bank balance. EBS –Option 1 Customer Proxies who successfully transfer bank balances to eliminate an imbalance will not be subject to the Seasonal Flow Orders, Operational Flow Orders, Operational Matching Orders, Consumption in Excess of Deliveries and Deliveries in Excess of Consumption paragraphs in the Rules Applicable Only to General Distribution Service section of the RADS. (C)

(C) Indicates Change

**RIDER EBS – ELECTIVE BALANCING SERVICES (Continued)**

**Option 1: FULL BALANCING SERVICE - IMBALANCE TRADING SERVICES (Continued)**

The imbalance trading services set forth in this Rider do not relieve Shippers of their obligation to deliver gas to Columbia in the Pipeline Scheduling Point in which they or their customers reside.

**B) Gas Transfer Service**

**Availability**

During Normal Operations or periods during which an SFO, OFO or OMO is in effect, subject to The Limitations on Distribution Service paragraphs of the RADS, this optional service is available to Customer Proxies who subscribe to Rider EBS-Option 1. This service provides for the transfer of gas quantities from one Customer Proxy (“Transferor”) to another Customer Proxy (“Transferee”).

**Character of Service**

- a. Each transfer must occur such that gas is transferred from the Transferor to the Transferee on the same Gas Day. Transferor must request the transfer at the end of the current month, as described in subparagraph (e) below.
- b. Transfers may only occur between a Transferor and a Transferee located within the same Local Market Area with confirmed deliveries on the same transmission pipeline.
- c. Quantities eligible for transfer shall not exceed the Transferor’s confirmed deliveries for the day of transfer. A transfer request may not be accepted by the Company if such transfer would cause the Transferor to incur imbalance charges.
- d. Customer Proxies must rely on customer usage posted daily on the Company’s website. The Company shall post customer usage on its Internet-based website as soon as practicable after the end of each Gas Day throughout the billing cycle. All customer usage will be posted on a best efforts basis by 5:00 P.M. Eastern time on the second business day following the end of the previous calendar month.
- e. All gas transfer requests must be accurately completed and executed by both the Transferor and the Transferee and submitted to the Company on the Company’s standard Gas Transfer Request Form by 5:00 P.M. Eastern time on the third business day following the end of the previous calendar month.
- f. The Company is not involved in any arrangement or agreement for compensation for the value of the gas being transferred, or for any other fees between the Transferor and Transferee. The Company’s role in administering this rate schedule is limited to transferring the approved gas quantities from the Transferor’s to the Transferee’s account with the Company.

**Rate**

The Company will charge the Transferor \$15.00 per transaction.

(C)

(C) Indicates Change

**Issued: December 11, 2018**

**M. A. Huwar  
President**

**Effective: December 16, 2018**

**RIDER EBS – ELECTIVE BALANCING SERVICES (Continued)**

**Option 1: FULL BALANCING SERVICE (Continued)**

**Option 1: TERMINATION OF SERVICE**

Customer Proxies may terminate service under Option 1 only by electing another option in accordance with the provisions set forth in this Rider or by terminating GDS service. A Customer Proxy whose Customer is terminating GDS service may be charged a termination fee if the Customer Proxy fails to provide termination notice prior to the fifteenth of September prior to the April in which the service is to be terminated. Such termination fee shall be based upon the cost of the assets secured by the Company to provide service to the Customer. Upon termination of service under Option 1, the Company will make every effort to deliver to the Customer Proxy the Customer Proxy's banked gas during the next month's billing cycle following the date of termination. However, should Customer Proxy fail to take delivery of its entire bank of gas within the next month, Company may, at its option, retain and purchase the undelivered bank of gas at a rate determined pursuant to the Deliveries in Excess of Consumption paragraph in the Rules Applicable Only to General Distribution Service section of the RADS. In addition, if the Customer Proxy owes the Company any outstanding charges, the Company may retain as an offset to such outstanding charges, banked gas that would otherwise be delivered to Customer Proxy upon termination of GDS service. The value assigned to such retained bank of gas which is purchased or retained will be a rate determined pursuant to the Deliveries in Excess of Consumption paragraph in the Rules Applicable Only to General Distribution Service section of the RADS for the month in which the Customer Proxy failed to take delivery of the gas.

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(C) Indicates Change

**Issued: December 14, 2016**

**Mark Kempic  
President**

**Effective: December 19, 2016**

**Columbia Gas of Pennsylvania, Inc.**

## **RIDER EBS – ELECTIVE BALANCING SERVICES (Continued)**

### **Option 2: MONTHLY CASH OUT (INTRA-MONTH BALANCING SERVICE)**

Intra-Month Balancing Service provides Shippers with: (1) the opportunity to maintain a bank from day to day within a month on the Company's system; (2) limited or no use of the bank during issuance of an SFO, OFO or OMO pursuant to the SFO, OFO and OMO paragraphs of the RADS; and (3) a monthly cash-out of any bank of gas existing at the end of the month. (C)

#### **Option 2: RATES**

Rates for Intra-Month Balancing Service are specified in the Rate Summary Section of this tariff.

Any amounts billed and collected pursuant to Option 2 shall be credited toward recovery of purchased gas costs pursuant to the Purchased Gas Cost Rider. The Company may reduce or eliminate the otherwise applicable charge to any customer if it is reasonably necessary to do so to meet competition from an alternative fuel, including gas from another supplier of gas that has constructed, or could construct, facilities to deliver gas to the customer without use of the Company's facilities. The Company will notify the Customer Proxy of the applicable rate if lower than the applicable rate set forth above, four (4) days prior to the beginning of each billing month, unless the rate is the same as charged by the Company in the prior month. Such reduction or elimination of the charge shall be reduced before any reduction is made to the other charges under this tariff.

#### **Option 2: ELECTING SERVICE**

Option 2 must be elected by the Customer Proxy in writing (e.g. fax, e-mail, electronic bulletin board). A Customer Proxy may elect to change its service option no more than one time per year. All requests to change the service option must be submitted to the Company in writing (e.g. fax, e-mail, electronic bulletin board) no later than the fifteenth of August prior to the April in which the elected option becomes effective. The elected option shall remain in effect from April 1 through March 31 of the following calendar year.

#### **Option 2: CHARACTER OF SERVICE**

##### **Normal Operations**

In any billing month under Normal Operations, if the customer uses more gas than the quantity of gas, after adjustments for retainage, delivered to the Company's City Gate by the Shipper for the Customer Proxy's account during the billing month, such use shall be considered imbalance gas sold by the Company to the Customer Proxy under the provisions of the Consumption in Excess of Deliveries paragraph in the Rules Applicable Only to General Distribution Service section of the RADS. (C)

If in any billing month, under normal operations, the customer consumes less gas than the quantity of gas delivered to the Company's City Gate by the Shipper, such use shall be considered imbalance gas purchased by the Company from the Customer Proxy under the provisions of the Deliveries in Excess of Consumption paragraph in the Rules Applicable Only to General Distribution Service section of the RADS. (C)

(C) Indicates Change

## **RIDER EBS – ELECTIVE BALANCING SERVICES (Continued)**

### **Option 2: MONTHLY CASH OUT – CHARACTER OF SERVICE (Continued)**

#### **During SFO**

If the Shipper under-delivers during an SFO that restricts under-deliveries, the Customer Proxy will be charged for under-deliveries in accordance with the Seasonal Flow Order paragraphs in the Rules Applicable Only to General Distribution Service section of the RADS. If the Shipper over-delivers during an SFO that restricts over-deliveries, the over-deliveries shall be considered imbalance gas purchased by the Company from the Customer Proxy pursuant to the Seasonal Flow Order paragraphs in the Rules Applicable Only to General Distribution Service section of the RADS. The Customer Proxy shall have access to any positive intra-month bank only to the extent specified by the Company in an SFO.

#### **During OFO/OMO**

If the Shipper under-delivers during an OFO or OMO that restricts under-deliveries, the Customer Proxy will be charged for under-deliveries in accordance with the Consumption in Excess of Deliveries paragraphs in the Rules Applicable Only to General Distribution Service section of the RADS, and either the Operational Flow Orders or Operational Matching Orders paragraphs in the Rules Applicable Only to General Distribution Service section of the RADS. If the Shipper over-delivers during an OFO or OMO that restricts over-deliveries, the over-deliveries shall be considered imbalance gas purchased by the Company from the Customer Proxy pursuant to the Deliveries in Excess of Consumption paragraphs in the Rules Applicable Only to General Distribution Service section of the RADS and the Customer Proxy shall be charged in accordance with either the OFO or OMO paragraphs in the Rules Applicable Only to General Distribution Service section of the RADS. On a best efforts basis, the Company may offer the Customer Proxy daily access to any positive intra-month bank only to the extent specified by the Company in an OFO or OMO. Such best-efforts access shall not be subject to charges under either the OFO or OMO paragraphs in the Rules Applicable Only to General Distribution Service section of the RADS nor shall it alter the Customer Proxy's obligation to be in balance at the end of the month in accordance with the provisions of EBS Option-2.

### **Option 2: TERMINATION OF SERVICE**

Customer Proxies may terminate service under Option 2 only by electing another option as described in this Rider or by the Customer terminating GDS service. Upon termination of service under Option 2, the Company will calculate imbalance gas sold or purchased by the Company from the Customer Proxy as described in the "Normal Operations" paragraph above. However, if the Customer Proxy owes the Company any outstanding charges, the Company may retain as an offset to such outstanding charges, banked gas or over-deliveries that would otherwise be delivered to the Customer Proxy upon termination of service. The value assigned to such retained bank of gas or over-deliveries which are purchased will be ninety percent (90%) of the index rate determined pursuant to the Deliveries in Excess of Consumption paragraphs in the Rules Applicable Only to General Distribution Service section of the RADS.

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## PILOT RIDER NAS - NEW AREA SERVICE

(C)

### APPLICABILITY

Throughout the Company's service territory for any residential applicant seeking natural gas distribution service or commercial and industrial applicants so long as the intent of the service is residential customer service.

### AVAILABILITY

Available to any residential applicant or bona fide developer (as defined below) who would be required to provide a deposit under Rule No. 8 – Extensions of the Company's tariff for an extension of the Company's distribution facilities.

Pilot Rider NAS will close for new participation on November 7, 2018 unless an extension is approved by the Commission.

### INFORMATION PROVIDED TO INTERESTED NAS APPLICANT

The Company will provide the following information in writing to any applicant considering the Pilot Rider NAS:

- a. Up front amount due;
- b. Interest rate (cost of credit);
- c. Finance charge (estimated total amount of interest payments over twenty years);
- d. Total payments (estimated total amount of principal and interest paid over twenty years);
- e. Total number of payments;
- f. Monthly payment amount;
- g. Comparison of total Pilot Rider NAS payments to total cost of upfront deposit absent Pilot Rider NAS; and
- h. The Pilot Rider NAS balance may be paid off at any time without penalty.

### CHARACTER OF RATE

This Pilot Rider NAS has been established to provide applicants with an alternative way of paying the deposit required by Rule No. 8 - Extensions of the Company's tariff when an extension of the Company's distribution facilities is not economically feasible based on the anticipated gas requirements. Pilot Rider NAS may be used on a stand-alone basis, or in conjunction with a deposit, in order to eliminate or reduce the amount of the deposit required under Rule No. 8 - Extensions of the Company's tariff. The Pilot Rider NAS will be a flat charge per bill. The Pilot Rider NAS charge shall be calculated separately for each distribution extension project and the charge shall be based on the cost of that particular distribution extension project. The Pilot Rider NAS charge shall be calculated as described below for each customer served from that particular distribution extension project. In any year the Company will not place an amount greater than \$1,000,000 into this rate rider.

### RATE

This rate rider shall be calculated based on the applicant(s)'s Deposit Amount and spread over a period of 20 years.

(C) Indicates Change

Issued: November 7, 2014

M. R. Kempic  
President

Effective: November 8, 2014

**PILOT RIDER NAS - NEW AREA SERVICE - continued**

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**CALCULATION OF RATE**

Pilot Rider NAS will use the Company's Capital Expenditure Policy to determine the economically unjustified portion of a distribution facility extension project as described in Rule No. 8 - Extensions of the Company's tariff. The Deposit Amount shall be assessed to the applicant using the following calculations:

**Residential Distribution Service**

When, pursuant to Rule No. 8 - Extensions of the Company's tariff, an applicant is required to provide a refundable cash deposit to the Company equal to the difference between the minimum capital investment required to serve the applicant(s)'s gas requirements and the amount of capital that the Company can justify investing in the project based on the anticipated gas requirements of the applicant(s) and potential future load, the Company shall have the option of allowing the applicant(s) to pay the Deposit Amount over a period of 20 years ("New Area Service Charge"). The 20 year period shall start with the first bill after the first meter is set. The New Area Service Charge shall appear as a monthly charge on the customer's bill and shall be equal to 1/240 of the difference between the minimum capital investment required to serve the applicant(s)'s gas requirements and the amount of capital that the Company can justify investing in the project, plus interest equal to the weighted average cost of capital as approved in the Company's most recent rate case at the time the meter is set. The minimum capital investment shall include: 1) the cost to extend the distribution service main; 2) the cost of the meter(s); 3) the cost of regulating equipment; and 4) the cost of service lines where applicable.

The New Area Service Charge shall be assessed to all customers taking residential natural gas distribution service from the distribution facility extension at any time during the 20 year period.

The maximum New Area Service Charge per month per each residential customer shall be no more than \$35 per month.

In the event that multiple residential service applicants shall be served through the extension of the Company's distribution facilities, each applicant will be assessed an equal portion of the New Area Service Charge.

The customer shall retain the right to pay the remaining balance of the New Area Service Charge at any point in time during the 20 year payback period.

**BONA FIDE DEVELOPER**

A bona fide developer is a developer of residential dwellings, developing an area where Columbia does not currently provide service and requests to obtain gas service. The bona fide developer must enter into an agreement with Columbia that requires the developer to notify the purchaser about the Pilot Rider NAS charge before the sale of the residential property occurs.

Prior to the sale of the residential property, the bona fide developer will obtain the signature of the person purchasing the residential lot on a standardized form developed by the Company. The form will contain the:

- a. Interest rate (cost of credit);
- b. Finance charge (estimated total amount of interest payments over twenty years)
- c. Total payments (estimated total amount of principal and interest paid over twenty years);
- d. Total number of payments;
- e. Monthly payment amount; and
- f. Pilot Rider NAS balance may be paid off at any time without penalty.

(C) Indicates Change

Issued: November 7, 2014

M. R. Kempic  
President

Effective: November 8, 2014

**Columbia Gas of Pennsylvania, Inc.**

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**PILOT RIDER NAS - NEW AREA SERVICE - continued**

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**PERIODIC ADJUSTMENTS**

The Company shall retain the right to adjust customers' deposit in the event that additional meters are added to the distribution facility extension. These adjustments shall only cause decreases in the 20 year payback period.

**ADDITIONAL CREDITS**

The Company shall retain the right to apply credits, at its sole discretion, to the New Area Service Charge thereby reducing the total amount owed by the Customer during the 20 year period.

**TERMS OF PAYMENT**

If the customer fails to pay the full amount of any bill a delayed payment penalty charge of one and one-quarter percent (1 1/4%) per month will accrue on the portion of the bill that is unpaid on the due date. The delayed payment penalty charge will not count as money paid towards the Deposit Amount due for any reconciliation period.

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(C) Indicates Change

**Issued: November 7, 2014****M. R. Kempic  
President****Effective: November 8, 2014**



**RIDER DSIC - DISTRIBUTION SYSTEM IMPROVEMENT CHARGE**

In addition to the net charges provided for in this Tariff, a charge of 0.00% will apply consistent with the Commission Order dated March 14, 2013 at Docket No. P-2012-2338282, approving the DSIC.

**GENERAL DESCRIPTION****Purpose**

To recover the reasonable and prudent costs incurred to repair, improve, or replace eligible property which is completed and placed in service and recorded in the individual accounts, as noted below, between base rate cases and to provide the Utility with the resources to accelerate the replacement of aging infrastructure, to comply with evolving regulatory requirements and to develop and implement solutions to regional supply problems.

The costs of extending facilities to serve new customers are not recoverable through the DSIC.

**Eligible Property**

The DSIC-eligible property will consist of the following:

- Piping (account 376);
- Couplings (account 376);
- Gas services lines (account 380) and insulated and non-insulated fittings (account 378);
- Valves (account 376);
- Excess flow valves (account 376);
- Risers (account 376);
- Meter bars (account 382);
- Meters (account 381);
- Unreimbursed costs related to highway relocation projects where a natural gas distribution company or city natural gas distribution operation must relocate its facilities; and
- Other related capitalized costs.

**Effective Date**

The DSIC will become effective for bills rendered on and after October 1, 2021.

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**Issued: December 17, 2021****Mark Kempic  
President****Effective: December 29, 2021**

**Columbia Gas of Pennsylvania, Inc.**

**RIDER DSIC - DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (Continued)**

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**COMPUTATION OF THE DSIC**

**Calculation**

The initial DSIC, effective April 1, 2013, shall be calculated to recover the fixed costs of eligible plant additions that have not previously been reflected in the rates or rate base and will have been placed in service between December 1, 2012 and February 28, 2013. Thereafter, the DSIC will be updated on a quarterly basis to reflect eligible plant additions placed in service during the three-month periods ending one month prior to the effective date of each DSIC update. Thus, changes in the DSIC rate will occur as follows:

<b>Effective Date of Change</b>	<b>Date to which DSIC-Eligible Plant Additions Reflected</b>
April 1	December 1 through February 28*
July 1	March 1 through May 31
October 1	June 1 through August 31
January 1	September 1 through November 30

\*or February 29 in years when there are 29 days in February.

**Determination of Fixed Costs**

The fixed costs of eligible distribution system improvements projects will consist of depreciation and pre-tax return, calculated as follows:

1. Depreciation: The depreciation expense shall be calculated by applying the annual accrual rates employed in the Utility's most recent base rate case for the plant accounts in which each retirement unit of DSIC-eligible property is recorded to the original cost of DSIC-eligible property.
2. Pre-tax return: The pre-tax return shall be calculated using the statutory state and federal income tax rates, the Utility's actual capital structure and actual cost rates for long-term debt and preferred stock as of the last day for the three-month period ending one month prior to the effective date of the DSIC and subsequent updates. The cost of equity will be the equity return rate approved in the last fully litigated base rate proceeding for which a final order was entered not more than two years prior to the effective date of the DSIC. If more than two years shall have elapsed between the entry of such a final order and the effective date of the DSIC, then the equity return rate used in the calculation will be the equity return rate calculated by the Commission in the most recent Quarterly Report on the Earnings of Jurisdictional Utilities released by the Commission.

(C) Indicates Change

**RIDER DSIC - DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (Continued)**

**COMPUTATION OF THE DSIC - continued**

**Application of DSIC**

The DSIC will be expressed as a percentage carried to two decimal places and will be applied to the total amount billed to each customer for distribution service under the otherwise applicable rates and charges, excluding amounts billed for the State Tax Adjustment Surcharge (STAS). To calculate the DSIC, one-fourth of the annual fixed costs associated with all property eligible for cost recovery under the DSIC will be divided by the projected revenue for distribution service (including all applicable clauses and riders) for the quarterly period during which the charge will be collected, exclusive of the STAS.

**Formula:**

The formula for calculation of the DSIC is as follows:

$$\text{DSIC} = \frac{(\text{DSI} * \text{PTRR}) + \text{Dep}}{\text{PQR}} + \frac{e}{\text{PQR}} \quad (\text{C})$$

Where:

- DSI = Original cost of eligible distribution system improvement projects net of accrued depreciation.
- PTRR = Pre-tax return rate applicable to DSIC-eligible property.
- Dep = Depreciation expense related to DSIC-eligible property.
- e = Amount calculated (+/-) under the annual reconciliation feature or Commission audit, as described below. (C)
- PQR = Projected quarterly revenues for distribution service (including all applicable clauses and riders) from existing customers plus netted revenue from any customers which will be gained or lost by the beginning of the applicable service period.

Revenues will be determined as one-fourth (1/4) of projected annual revenues.

**QUARTERLY UPDATES**

Supporting data for each quarterly update will be filed with the Commission and served upon the Commission's Bureau of Audits, Bureau of Investigation and Enforcement, the Office of Consumer Advocate, and the Office of Small Business Advocate at least ten (10) days prior to the effective date of the update.

(C) Indicates Change

**RIDER DSIC - DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (Continued)**

**CUSTOMER SAFEGUARDS**

**1. Cap:** The DSIC is capped at 5.0% of the amount billed to customers for distribution service (including all applicable clauses and riders) as determined on an annualized basis.

**2. Audit/Reconciliation:** The DSIC is subject to audit at intervals determined by the Commission. (C)  
Any cost determined by the Commission not to comply with any provision of 66 Pa C.S. §§ 1350, *et seq.*, shall be credited to customer accounts. The DSIC is subject to annual reconciliation based on a reconciliation period consisting of the twelve months ending December 31 of each year or the Company may elect to subject the DSIC to quarterly reconciliation but only upon request and approval by the Commission. The revenue received under the DSIC for the reconciliation period will be compared to the Company's eligible costs for that period. The difference between revenue and costs will be recouped or refunded, as appropriate, in accordance with Section 1307(e), over a one-year period commencing on April 1 of each year, or in the next quarter if permitted by the Commission. If DSIC revenues exceed DSIC-eligible costs, such over-collections will be refunded with interest. Interest on over-collections and credits will be calculated at the residential mortgage lending specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§ 101, *et seq.*) and will be refunded in the same manner as an over-collection. The Company is not permitted to accrue interest on under collections.

**3. New Base Rates:** The DSIC will be reset at zero upon application of new base rates to customer billings that provide for prospective recovery of the annual costs that had previously been recovered under the DSIC. Thereafter, only the fixed costs of new eligible plant additions that have not previously been reflected in the Company's rates or rate base will be reflected in the quarterly updates of the DSIC.

**4. Customer Notice:** Customers shall be notified of changes in the DSIC by including appropriate information on the first bill they receive following any change. An explanatory bill insert shall also be included with the first billing.

**5. All customer classes:** The DSIC shall be applied equally to all customer classes, except that the Company may reduce or eliminate the Rider DSIC to any customer with competitive alternatives who are paying flexed or discounted rates and customers having negotiated contracts with the Company, if it is reasonably necessary to do so.

**6. Earning Reports:** The DSIC will also be reset at zero if, in any quarter, data filed with the Commission in the Utility's then most recent Annual or Quarterly Earnings reports show that the Utility would earn a rate of return that would exceed the allowable rate of return used to calculate its fixed costs under the DSIC as described in the pre-tax return section. The Company shall file a tariff supplement implementing the reset to zero due to overearning on one-day's notice and such supplement shall be filed simultaneously with the filing of the most recent Annual or Quarterly Earnings reports indicating that the Company has earned a rate of return that would exceed the allowable rate of return used to calculate its fixed costs. (C)

(C) Indicates Change

**Issued: November 10, 2016**

**Mark Kempic  
President**

**Effective: November 11, 2016**

**Columbia Gas of Pennsylvania, Inc.**

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**RIDER DSIC – DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (Continued)****CUSTOMER SAFEGUARDS - continued**

**7. Residual E-Factor Recovery Upon Reset to Zero:** The Company shall file with the Commission interim rate revisions to resolve the residual over/under collection or E-factor amount after the DSIC rate has been reset to zero. The Company can collect or credit the residual over/under collection balance when the DSIC rate is reset to zero. The Company shall refund any overcollection to customers and is entitled to recover any undercollections as set forth in Section 4.B. Once the Company determines the specific amount of the residual over or under collection amount after the DSIC rate is reset to zero, the Company shall file a tariff supplement with supporting data to address that residual amount. The tariff supplement shall be served upon the Commission's Bureau of Investigation and Enforcement, the Bureau of Audits, the Office of Consumer Advocate, and the Office of Small Business Advocate at least ten (10) days prior to the effective date of the supplement.

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(C) Indicates Change

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**Issued: November 10, 2016****Mark Kempic  
President****Effective: November 11, 2016**

## **Rules Applicable to Distribution Service**

### **1. DEFINITIONS**

The following terms shall have the meanings indicated below:

- 1.1 "Account" shall mean all gas consumption which (1) is consumed by the same individual, governmental, or corporate entity, including subsidiaries and affiliates, and (2) occurs on property which is either contiguous or is separated by no more than the width of a public or private right of way. A single Account shall not include gas consumed by different tenants or other entities if the gas is distributed through separate Company meters, even if the charges for such distribution service are paid by a single landlord, property owner, or other entity.
- 1.2 "Adequacy" shall mean the delivery to an NGDC of sufficient quantities of natural gas so as to supply the requirements of retail gas customers, taking into account design peak and seasonal demands, as well as isolated market areas and system operation requirements and contingencies.
- 1.3 "Affiliated NGS" shall mean:
  - (i) An NGS engaging in marketing activities related to natural gas supply services by the marketing division or marketing operation of an NGDC.
  - (ii) The term does not include a utility's marketing department or division to the extent that it informs existing or prospective customers of the availability and price of the regulated sales service that utility furnishes in its role as supplier of last resort.
- 1.4 "Aggregation Agent" shall mean an NGS which serves as an agent for General Distribution Service Customers in Aggregation Nomination Groups or for Choice Service Customers in Choice Aggregation Nomination Groups.
- 1.5 "Aggregation Service Agreement" shall mean a contract between the NGS and the Company that specifies the terms and conditions for participation in Aggregation Service.
- 1.6 "Aggregation Nomination Group" shall mean a group of General Distribution Service Customers organized pursuant to the requirements of the General Distribution Aggregation Service paragraph of these Rules Applicable to Distribution Service.
- 1.7 "Aggregation" shall mean the process of combining customers for the purpose of administering, scheduling and nominating gas supplies as defined by the Limitation Where a Shipper has a Positive Bank or the Choice Aggregation Service paragraphs of these Rules Applicable to Distribution Service.
- 1.8 "Basic Services" shall mean services necessary for the physical delivery of natural gas to a retail customer, consisting of natural gas distribution services and Natural Gas Supply Services.
- 1.9 "Billing Cycle" shall mean the regularly recurring period from one meter reading or estimated meter reading, to the subsequent meter reading or estimated meter reading, upon which a customer bill for gas and distribution service, or distribution service, is rendered. A Billing Cycle need not coincide with calendar month. (C)

(C) Indicates Change

**1. DEFINITIONS (Continued)**

- 1.10 “Choice Aggregation Nomination Group” shall mean a Customer or group of Customers electing Rate RDS or SCD organized pursuant to the requirements of the Choice Aggregation Service as specified in the Rules Applicable to Distribution Service section of this tariff.
- 1.11 “Choice Daily Delivery Requirement” shall mean the normalized daily delivery requirement for a Choice Aggregation Nomination Group, calculated by the Company pursuant to the requirements of Paragraph 4.9.2 of these Rules Applicable to Distribution Service.
- 1.12 “Choice EBB” shall mean the Company’s electronic bulletin board (“EBB”) which is used to submit Customers in the Choice service, obtaining Choice reports etc.
- 1.13 “Choice Primary FTS Daily Capacity Requirement” shall mean the Primary FTS capacity required to be held by an NGS for a Choice Aggregation Nomination Group in a quantity equal to the Choice Aggregation Nomination Group’s estimated normalized annual usage divided by 365, converted to a Dth basis using the Company’s annual average Btu content, and adjusted for Company use and Retainage.
- 1.14 “Choice Tariff” shall mean either Rate SCD or Rate RDS, Rider CC, these Rules Applicable to Distribution Service, as applicable for the particular Customer being served, as well as the Company’s Rules and Regulations.
- 1.15 “City Gate” shall mean the point where interstate pipelines deliver gas into the Company’s facilities.
- 1.16 “Commission” shall mean the Pennsylvania Public Utility Commission.
- 1.17 “Connected Load” shall mean the sum of the maximum energy ratings of all natural gas consuming devices connected for use on the customer’s property. (C)
- 1.18 “Customer Proxy” generally means the entity that receives notices (e.g. OFOs, OMOs, SFOs etc), receives bills, and controls the gas bank account. Specifically, “Responsible Party” shall mean the Customer in circumstances described in paragraphs 1, 2 and 3 of the “Shipper” definition, and the Natural Gas Supplier in circumstances described by paragraph 4 of the “Shipper” definition.
- 1.19 “Delivery Point” shall mean the location at which the Company shall first receive the gas supply from an NGS.
- 1.20 “EBB” shall mean an Electronic Bulletin Board system.
- 1.21 “Electronic Flow Corrector” or “EFC” shall mean a device that may be attached to a meter with an instrumentation drive and is used to correct measured volumes to standard conditions based on actual pressure and temperature. (C)
- 1.22 “Favored Customer” shall mean any customer of an NGDC or its affiliated NGS which receives a benefit of economic value to retain that customer on the distribution system.
- 1.23 “FERC” shall mean the Federal Energy Regulatory Commission.

(C) Indicates Change

## **1. DEFINITIONS (Continued)**

- 1.24 “Firm Service” with regard to Natural Gas Supply services shall mean the quality of Natural Gas Supply Service provided to the Customer in which gas shall be available at all times, even under adverse conditions. “Firm Service” with regard to Natural Gas Distribution Company services shall mean that the Company will distribute gas to the Customer on a firm basis during any day in which the Customer’s gas is delivered by the Shipper to the Company at a Delivery Point in the same Company Local Market Area in which the Customer’s facilities are located, as further defined in Paragraph 2.6 of these Rules Applicable to Distribution Service.
- 1.25 “FTS” shall mean firm transportation service provided by an interstate pipeline in which gas is transported on a firm basis from designated receipt points to designated delivery points.
- 1.26 “Gas” or “Natural Gas” or “Natural Gas Supply” or “Gas Supply” shall mean the hydrocarbon gas obtained from underground and undersea porous sedimentary rocks. In these Rules Applicable to Distribution Service these terms will refer to the commodity an NGS nominates and schedules for delivery to the Company for distribution.
- 1.27 “General Distribution Aggregation Service” shall mean the aggregation of General Distribution Service Customers in a group for the purpose of administering gas purchase and supply.
- 1.28 “General Distribution Application and Agreement” shall mean the Application completed by a Customer who desires to begin taking General Distribution Service.
- 1.29 “General Distribution Service” and “GDS” shall mean Distribution service provided under rate schedules DGDS, CDS, EGDS, LDS, MLDS, NCS, SGDS, or SDS.
- 1.30 “Historical Billing Data” shall mean the minimum of twelve (12) months of data as recorded by the Company, which contains usage data and dollar amount billed, unless 12 months of such data is not available.
- 1.31 “Initial NGS Application” shall mean the initial application that must be made to the Company by the NGS prior to providing either General Distribution Service or Choice Service.
- 1.32 “Instrumentation Drive” shall mean a mechanism that may be attached to some types of meters and that provides the ability to install a flow correcting device to the meter. (C)
- 1.33 “ITS” shall mean interruptible transportation service provided by an interstate pipeline, in which natural gas is transported on an interruptible basis.
- 1.34 “Local Market Area” shall mean a continuous, physically-interconnected system of Company-owned distribution piping through which the Company provides natural gas service to Customers in a discrete geographic area, utilizing one or more common Delivery Points from interstate pipeline supplier(s) or local gas supplier(s).
- 1.35 “Material Obligation” shall mean any obligation of the NGS under these Rules Applicable to Distribution Service, which if not fulfilled by the NGS, would impair the Customer’s Natural Gas Supply Services or would impair the Company’s ability to provide natural gas distribution services to its Customers.

(C) Indicates Change



**1. DEFINITIONS (Continued)**

1.36 “Maximum Daily Quantity” or “MDQ” shall mean a General Distribution Service Customer’s maximum usage during a 24-hour period based on recent historical Customer consumption data. The Company shall perform an MDQ calculation each year based on data ending March 31 and shall provide the new MDQ to customers and / or their agent of record in September. The newly calculated MDQ will be effective beginning with the November cycle billing. An adjustment to the MDQ may be made at any time upon agreement of the Customer and the Company. The MDQ will be calculated as follows unless otherwise specified in this tariff: (C)

a. For Monthly Read Meters

A regression analysis comparing Monthly Degree Days to Monthly Usage based on a minimum of twelve (12) months and a maximum of thirty-six (36) months will be developed to calculate the MDQ.

i. When the regression analysis yields an R Squared value greater than 0.6, the MDQ will be based on the regression analysis and the following calculation will be used to determine the MDQ:

$$MDQ = Base Load + Heat Load * (Market Area Design Day Degree Days)$$

ii. When the regression analysis yields an R Squared value less than 0.6, the MDQ will be based on the highest monthly usage in the prior three years and the following calculation will be used to determine the MDQ.

$$MDQ = Highest Monthly Usage in Past Three Years / 25 days$$

b. For daily read meters, the MDQ will be based on the highest daily usage in the past three years.

c. For new meters or new customer usage without sufficient monthly or daily data, the MDQ will be based on Connected Load until the next MDQ update.

1.37 “month” shall mean calendar month.

1.38 “Natural Gas Distribution Company” or “NGDC” shall mean a public utility or city natural gas distribution operation that provides natural gas distribution services and which may provide natural gas supply services and other services. For purposes of this standard of conduct, the term does not include:

(i) A public utility subject to the jurisdiction of the Commission which has annual gas operating revenues of less than \$6 million per year, except:

(A) When the public utility voluntarily petitions the Commission to be included within the definition of an NGDC.

(B) When the public utility seeks to provide natural gas supply services to retail gas customers outside its service territory.

(ii) A natural gas public utility subject to the jurisdiction of the Commission that is not interconnected to an interstate gas pipeline by means of a direct or indirect connection through the distribution system of another natural gas public utility or through a natural gas gathering system.

(C) Indicates Change

## **1. DEFINITIONS (Continued)**

- 1.39 “Natural Gas Provider” or “NGP” shall mean the NGDC, NGS, marketer, aggregator and/or broker, as well as any third party acting on behalf of these entities.
- 1.40 “Natural Gas Supplier” or “NGS” shall mean an entity other than a natural gas distribution company, but including natural gas distribution company marketing affiliates without regard to structural relationship, which provides natural gas supply services to retail gas customers utilizing the jurisdictional facilities of a natural gas distribution company. The term includes:
- (i) A natural gas distribution company that provides natural gas supply services outside its certificated service territories.
  - (ii) A municipal corporation, its affiliates or any joint venture, to the extent that it chooses to provide natural gas supply services to retail customers located outside of its corporate or municipal limits, as applicable, other than:
    - (a) As provided prior to July 1, 1999, the effective date of 66 Pa.C.S. Chapter 22 (relating to natural gas competition), under a certificate of public convenience if required under this title.
    - (b) Total natural gas supply services in de minimis amounts.
    - (c) Natural gas supply services requested by, or provided with the consent of, the public utility in whose certificated territory the services are provided.
    - (d) Natural gas supply services provided to the municipal corporation itself or its tenants on land it owns or leases, or subject to an agreement of sale or pending condemnation, as of September 1, 1999, to the extent permitted by applicable law independent of 66 Pa.C.S. Chapter 22.
  - (iii) The term excludes an entity to the extent that it provides free gas to end-users under the terms of an oil or gas lease. Notwithstanding any other provision of 66 Pa.C.S. (relating to the Public Utility Code), an NGS that is not an NGDC is not a public utility as defined in 66 Pa.C.S. §102 (relating to definitions) to the extent that the NGS is utilizing the jurisdictional distribution facilities of an NGDC or is providing other services authorized by the Commission.
- 1.41 “Natural Gas Supply Services” shall mean the sale or arrangement of the sale of natural gas to retail customers and services that may be unbundled by the Commission under section 2203(3) of the Act. The term does not include distribution service.
- 1.42 “NGS Choice Distribution Aggregation Agreement” shall mean the contract between the NGS and the Company that specifies the terms and conditions for participation in the Choice Service.
- 1.43 “Nomination EBB” shall mean the electronic bulletin board and nomination system, which is used for scheduling deliveries of gas on the Company’s system.
- 1.44 “Paragraph” shall mean a numbered paragraph of these Rules Applicable to Distribution Service as well as all sub-paragraphs falling under that numbered paragraph.

(C) Indicates Change

## **1. DEFINITIONS (Continued)**

- 1.45 “Primary FTS” with regard to Columbia Gas Transmission, LLC capacity, shall mean FTS which has a designated primary delivery point located in the same Pipeline Scheduling Point in which the Customer is located and has a designated primary receipt point at a location considered to be a point of generally available supply. “Primary FTS” with regard to any other transmission pipeline shall mean firm transportation service which has a designated primary delivery point located in the same Company Local Market Area in which the customer is located and has a designated primary receipt point at a location considered to be a point of generally available supply.
- 1.46 “Reliability” comprises adequacy and security.
- 1.47 “Retainage” shall mean gas lost and unaccounted for in the Company’s operations as more specifically defined in the Retainage paragraph of these Rules Applicable to Distribution Service.
- 1.48 “Rules and Regulations” shall mean the “Rules and Regulations Governing the Distribution and Sale of Gas” section of the Company’s tariff.
- 1.49 “Security” means designing, maintaining and operating a system so that it can safely handle extreme conditions, as well as emergencies.
- 1.50 “Shipper” generally means the entity nominating gas service for distribution. Specifically, “Shipper” is defined as:
1. a General Distribution Service Customer that nominates gas for Distribution; or
  2. a Natural Gas Supplier that nominates the General Distribution Service Customer’s gas for distribution, but which has not been appointed in writing as the Customer’s agent by the Customer; or
  3. a Natural Gas Supplier that nominates the General Distribution Service Customer’s gas for distribution, which NGS is acting as the General Distribution Service Customer’s duly authorized agent for the purpose of purchasing gas; or
  4. a Natural Gas Supplier that nominates the General Distribution Service Customer’s gas for Distribution, which NGS is acting as the General Distribution Service Customer’s duly authorized aggregation agent for the purpose of purchasing gas.
- 1.51 “Storage” shall mean placing natural gas into an underground facility for removal and use at a later date.
- 1.52 “Telemetry” shall mean an electronic communications process where the gas meter, equipped with an Electronic Flow Corrector and cellular modem or other telecommunications device utilized by the Company, electronically sends metering information to a host database of the Company. Customers using meters with Telemetry will have the option of electing OFOs or OMOs for those meters as described in Rule 3. Rules Applicable Only to General Distribution Service, Operational Matching Order paragraph of these Rules Applicable to Distribution Service. (C)
- 1.53 “Transmission” shall mean the moving of natural gas through the interstate pipeline system for delivery to the NGDC.

(C) Indicates Change

## **2. RULES APPLICABLE TO ALL DISTRIBUTION SERVICE**

**2.1** This Paragraph applies to all distribution service on the Company's system, regardless of whether the Customer is acting as its own Shipper or whether the Customer has contracted with an NGS to provide this service.

### **2.2 ELECTRONIC COMMUNICATIONS.**

2.2.1 All nominations must be performed through the Company's Nomination EBB.

### **2.3 INITIAL NGS APPLICATION**

2.3.1 All NGSs must complete an Initial NGS Application in the form prescribed by the Company, and have it approved by the Company prior to being able to supply gas for either General Distribution Service or Choice Service on the Company's system. NGSs may be required by the Company to resubmit the Initial NGS Application in instances where changed circumstances cause the Initial NGS Application to no longer be applicable. Such changed circumstances include, but are not limited to circumstances such as: a change in the financial status of the NGS, a substantial change in the number of Customers being served by the NGS, or a substantial change in the amount of natural gas being provided by the NGS.

2.3.2 All NGSs must be licensed by the Commission prior to the Company's approval of the Initial NGS Application to provide Natural Gas Supply Services on the Company's system. Pursuant to Section 2208 of the Public Utility Code, 66 Pa. C.S. §2208, no entity shall engage in the business of an NGS unless it holds a license issued by the PUC. NGS license application packages can be found on the PUC web site at <http://puc.paonline.com>. PA. P.U.C. Docket No. M-00991248F0002.

2.3.3 Absent a Commission waiver, all parties must adhere to the applicable Chapter 56 standards when they engage in an activity covered by those standards. 52 Pa. Code Ch. 56. NGSs should also refer to the Commission's guidelines on Maintaining Customer Services at the Same Level of Quality Pursuant to 66 Pa. C.S. § 2206(a), Docket No. M-00991249F0003.

2.3.4 As part of the Initial NGS Application process, an NGS must meet the standards and fulfill the obligations of creditworthiness as required under the NGS Creditworthiness paragraph of these Rules Applicable to Distribution Service before being permitted to provide Natural Gas Supply Services on the Company's system.

(C) Indicates Change

## **2. RULES APPLICABLE TO ALL DISTRIBUTION SERVICE – continued**

### **2.4 NGS CREDITWORTHINESS**

2.4.1 The Company will require the NGS to provide financial information in order for the Company to establish the NGS's creditworthiness. The NGS shall provide the Company with the financial information that it provided to the Commission, as well as the NGS's most current financial information. In addition, the Company may request the NGS to furnish the following financial information:

- Credit reports,
- Bank References,
- Audited Financial Statements, Annual Report, 10K or 10Q prepared in the past 12 months,
- Confirmation that the NGS is not operating under any bankruptcy or insolvency law,
- Confirmation that no significant lawsuits or judgements are outstanding,
- Confirmation that the NGS is not aware of any adverse condition which could cause a material change in financial condition,
- A list of parent company and other affiliates,
- Names, addresses and telephone numbers of three trade references, and/or
- Additional financial related information as determined by the Company.

2.4.2 The creditworthiness evaluation will be based on standard credit factors such as previous operating history including operating history on other NGDC's when applicable, financial and credit ratings from investment rating companies, trade references, unused line of credit, financial information and number and class of customers to be served. The Company shall determine creditworthiness based on the above criteria but will not deny creditworthiness without reasonable cause.

(C) Indicates Change

## **2. RULES APPLICABLE TO ALL DISTRIBUTION SERVICE – continued**

### **2.4 NGS CREDITWORTHINESS - continued**

#### 2.4.3 Amount and Form of Security

(C)

The criteria for determining the amount and form of security will be based on criteria specified in Title 52 §62.111 (c) of the Pennsylvania Code.

2.4.3.1 The following legal and financial instruments and property shall be acceptable as security:

- (i) Bond;
- (ii) Irrevocable letter of credit;
- (iii) Corporate, parental or other third-party guaranty;
- (iv) Escrow account;
- (v) Accounts receivable pledged or assigned to the Company by a licensee participating in the Company's purchase of receivables program that has been approved by the Commission as being consistent with Commission orders, guidelines and regulations governing the programs;
- (vi) Calls on capacity, netting the Company's gas supply purchases from the NGS against NGS security requirements, or other operational offsets as may be mutually agreed upon by the Company and the NGS; and
- (vii) Cash.

2.4.3.2 In addition to the requirements specified above, small suppliers with annual operating revenues of less than \$1 million may utilize real or personal property as security with the following supporting documentation:

1. A verified statement from the licensee that it has clear title to the property and that the property has not been pledged as collateral, or otherwise encumbered in regard to any other legal or financial transaction; and
2. A current appraisal report of the market value of the property.

The security amount may be modified. An adjustment to the amount of security may be requested by the Company or the NGS as specified in Title 52 §62.111 (c) (6) and (7) of the Pennsylvania Code.

(C) Indicates Change

## **2. RULES APPLICABLE TO ALL DISTRIBUTION SERVICE – continued**

### **2.4 NGS CREDITWORTHINESS – continued**

#### **2.4.4 Calculation of the Security Requirement**

The following is a calculation of the Natural Gas Supplier's (NGS) Security Requirement. The NGS Financial Exposure is the sum of one month's commodity exposure, plus one month's capacity exposure. The Security Requirement ("SR") is the NGS Financial Exposure ("FE") less any Unsecured Credit Level ("UCL"), Accounts Receivable Credit ("ARC") or Current Collateral ("CC").

$$\begin{aligned} \text{SR} &= \text{FE} - (\text{UCL} + \text{ARC} + \text{CUC}), \text{ where} \\ \text{FE} &= \text{COE} + \text{CAE}, \text{ and} \\ \text{COE} &= \{(\text{ARCC} \times \text{RC} \times \text{CR}) + (\text{ACCC} \times \text{CC} \times \text{CR}), \text{ and} \\ \text{CAE} &= \text{FT} \times \text{FTR}, \text{ and} \\ \text{ARC} &= \{(\text{NGSAR} \times \text{ARCC} \times \text{RC}) + (\text{NGSAR} \times \text{ACCC} \times \text{CC})\} \end{aligned}$$

An Accounts Receivable Credit is applied only when Columbia has been provided first secured interest. The NGS shall provide Columbia with any additional documents and take any additional steps that Columbia may request to perfect Columbia's interest.

Columbia will perform the above calculations monthly. The Security Requirement may be adjusted as circumstances warrant and in accordance with Chapter 62 – Natural Gas Supply Customer Choice, Subchapter D, Licensing Requirements for Natural Gas Suppliers.

In computing the amount of security required of the NGS pursuant to the formula above, the following definitions shall apply:

**ARC** equals Accounts Receivable Credit (if applicable).

**ARCC** equals Average Residential Customer Consumption.

**ACCC** equals Average Commercial Customer Consumption.

**CAE** equals capacity exposure (in \$).

**CC** equals number of Commercial Customers.

**COE** equals commodity exposure (in \$).

**CR** equals the Commodity rate calculated using the Inside FERC's Gas Market Report "Columbia Gas, App" index rate for prices of spot gas purchased at the Columbia Gas Transmission pool for the first of the month plus the current Columbia Gas Transmission shrinkage and commodity charges.

(C)

**CUC** equals Current Collateral (in \$) (if applicable).

## **2. RULES APPLICABLE TO ALL DISTRIBUTION SERVICE – continued**

### **2.4 NGS CREDITWORTHINESS – continued**

#### 2.4.4 Calculation of the Security Requirement - continued

(C)

**FE** equals Financial Exposure (in \$).

**FT** equals the amount of firm transportation capacity assigned to the NGS. **FTR** equals the firm transportation monthly rate (in \$/dth).

**FTR** equals the firm transportation monthly rate (in \$/dth).

**NGSAR** equals Natural Gas Suppliers' Average Rate.

**RC** equals number of Residential Customers.

**SR** equals Security Requirement (in \$).

**UCL** equals Unsecured Credit Level (if applicable).

2.4.5 A non-refundable fee of \$100.00 will be charged for each credit evaluation to offset the cost of determining the NGS's creditworthiness or adjust the amount of security. The Company reserves the right to conduct evaluations on an as-needed basis. The Company will bill the NGS the \$100.00 non-refundable fee for such evaluations but will limit the number of charges to two per year.

2.4.6 In those instances where an NGS is providing Natural Gas Supply Services pursuant to the Rules Applicable Only to General Distribution Service of these Rules Applicable to Distribution Service, the Customer is ultimately responsible to the Company for the payment of any invoices, fees, imbalance purchases, banking and balancing charges, OFO or OMO charges, penalties or other charges arising out of the NGS's provision of Natural Gas Supply Services to that Customer. NGSs providing Natural Gas Supply Service to Customers pursuant to the Rules Applicable Only to General Distribution Service of these Rules Applicable to Distribution Service shall not be required to provide a legal and/or financial instrument as specified in Chapter 62 §111(c)(2), or property under Chapter 62 §111(c)(3), if applicable, unless such legal and/or financial instrument as specified in Chapter 62 §111(c)(2), or property under Chapter 62 §111(c)(3), if applicable, is necessary based upon the Company's creditworthiness requirement..

(C)

(C) Indicates Change



**2. RULES APPLICABLE TO ALL DISTRIBUTION SERVICE – continued****2.4 NGS CREDITWORTHINESS – continued**

- 2.4.7 In those instances where an NGS is providing Choice Natural Gas Supply Services pursuant to the Rules Applicable Only to Choice Service rule of these Rules Applicable to Distribution Service, the NGS, rather than the Customer, is ultimately responsible to the Company for payment of all fees and charges set forth in the Rules Applicable to All Distribution Service rule and the Rules Applicable Only to Choice Service rule of these Rules Applicable to Distribution Service. The NGS shall be required to provide a legal and/or financial instrument as specified in Chapter 62 §111(c)(2), or property under Chapter 62 §111(c)(3), if applicable, in an amount that the Company will determine based upon the financial information provided and in a consistent manner pursuant to the NGS Creditworthiness paragraph. All fees and charges under the Rules Applicable Only to Choice Service of these Rules Applicable to Distribution Service may be recoverable against the legal and/or financial instrument as specified in Chapter 62 §111(c)(2), or property under Chapter 62 §111(c)(3) if applicable, required of the NGS. The legal and/or financial instrument as specified in Chapter 62 §111(c)(2), or property under Chapter 62 §111(c)(3), if applicable, shall be due and payable upon default and shall cover the NGS's obligations under the Act, including without limitation Section 2207(k) of the Act, and must also provide for payment of Company-imposed fees. Additionally, if the Commission so finds and orders, an additional legal and/or financial instrument as specified in Chapter 62 §111(c)(2), or property under Chapter 62 §111(c)(3) ,if applicable, may also provide for restitution for customers and Commission-imposed financial penalties, in an amount determined by the Commission. (C)
- 2.4.8 Annual Report. The Company will file an annual report with the Commission by April 30 of each year containing the information specified in Title 52 of the Pennsylvania Code, §62.111(c)(5). (C)

**2.5 CHARACTER OF DISTRIBUTION SERVICE**

- 2.5.1 Title to Gas. The Customer or its NGS warrants that it has good title to all natural gas delivered to the Company for Distribution to the Customer, and that such gas will be free and clear of all liens, encumbrances, and claims whatsoever, and that it will indemnify the Company, and save it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of a breach of such warranty.
- 2.5.2 Planning Issues. In view of Customer obtaining its own supply of natural gas, by direct or indirect means, the Customer and Shipper understand that the Company will no longer consider Customer's gas requirements in arranging for the system gas supply the Company purchases for its Sales Service Customers.

(C) Indicates Change

- 2.5.3. Quality of Gas. It is the Customer Proxy's obligation to provide gas of suitable quality to the Company at the agreed upon delivery points. The quantity, pressure and time of delivery shall be agreed to by the Company and the Customer's Proxy in advance, prior to delivery of the natural gas supplies.
- 2.5.4 Additional Facilities. If additional facilities are required for the Company to provide the service, and such facilities are not required for the provision of Sales service, the Customer must pay, in full, for any additional facilities required to be constructed, and such payments shall not be subject to refund under any circumstances.
- 2.5.5 The Company is responsible for Customer service functions, including meter reading, installation, testing and maintenance, emergency response for all Customers, and complaint resolution and collections related to services provided by the Company. The Company shall be responsible for the physical connection and disconnection of distribution service, whether temporary or permanent, with or without the consent of the customer. PA. P.U.C. Docket No. M-00991249F003.

## **2.6 LIMITATIONS ON DISTRIBUTION SERVICE**

- 2.6.1 Firm Service. Distribution service is a Firm Service on the Company distribution system. That is, the Company will distribute gas to the Customer on a firm basis during any day in which the Customer's gas is delivered by the Shipper to the Company at a Delivery Point in the same Company Local Market Area in which Customer's facilities are located, subject to the limitations set forth in the rate schedule(s) for Distribution service applicable to the Customer, the order of interruption priority set forth in the Priority-Based Curtailments section in Rule 2 of the Rules and Regulations of the Company's tariff and the System Integrity Measures and Procedures, and Seasonal Flow Orders sections in Paragraph 3, and Operational Flow Orders in Paragraph 4 of these Rules Applicable to Distribution Service and subject to the limitations set forth below. Contracted Standby Service quantities represent firm distribution service. (C)
- 2.6.2 Limitation for Failure of Shipper to Provide Gas to the Company in Customer's Local Market Area. (C)
- 2.6.2.1 Consistent with the authority provided under the System Integrity Measures and Procedures, Operational Flow Orders, and Operational Matching Orders sections of Paragraph 3 and the Operational Flow Order section in Paragraph 4 of the Rules Applicable to Distribution Service (RADS), if on any day, one or more Shipper(s) fails to deliver sufficient gas supplies to meet its/their Customer's(s)' estimated requirements on that day to a receipt point in the Local Market Area in which the Customer's(s)' facilities are located, or the total gas supplies delivered into that Local Market Area on that day are insufficient to meet the estimated total requirements of all the Company's Customers in that Local Market Area on that day, the Company may issue Operational Flow Orders (OFOs) or Operational Matching Orders (OMOs) pursuant to the Operational Flow Orders and Operational Matching Orders sections in Paragraph 3 and the Operational Flow Orders section in Paragraph 4 of these RADS, and if further limitations should become necessary, the Company shall order the curtailment of consumption pursuant to the priorities established in the Priority Based Curtailments section of the Gas Emergency Rules in Rule 2 of the Rules and Regulations Governing the Distribution and Sale of Gas.

(C) Indicates Change

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2.6.2 Limitation for Failure of Shipper to Provide Gas to the Company in Customer's Local Market Area - Continued

2.6.2.2 The Company will not limit distribution service when the Shipper fails to provide gas to the Company in the Customer's local market area as specified in Paragraph 2 of the RADS to the extent that (a) the Shipper's customer(s) has (have) a daily firm contractual requirement under Rate Schedule SS or (b) the Shipper has sufficient gas supplies to meet its delivery requirement on that day, delivered that day into the same Local Market Area in which the Customer's (s') facilities are located; or (c) upon approval of the Company, the Shipper delivers its gas supplies to a receipt point which is located in a Local Market Area other than the Local Market Area in which the Customer's facilities are located (non-contiguous deliveries) and the Customer's consumption is not anticipated to cause pressure or delivery problems on the Company's facilities in the Local Market Area in which the Customer's (s') facilities are located or on the facilities of the Company's interstate pipeline suppliers. The Company has the right to restrict non-contiguous deliveries and such Distribution service may be limited whenever such non-contiguous deliveries are anticipated to cause pressure or delivery problems on the Company's facilities in the Local Market Area in which the Customer's facilities are located or on the facilities of the Company's interstate pipeline suppliers; or the Company is directed by the interstate pipeline supplier to limit its receipts of gas in order to comply with the interstate pipeline supplier's FERC approved tariff. If the Shipper does not meet the aforementioned criteria and limitation is necessary, the Customer Proxy shall be subject to the provisions of the System Integrity Measures and Procedures, Operational Flow Orders and Operational Matching Orders sections in Paragraph 3 and the Operational Flow Orders section in Paragraph 4 of these Rules Applicable to Distribution Service, and if further limitations should become necessary, the Customer shall be subject to limitation in accordance with the order of priority set forth in the Priority Based Curtailment section of the Gas Emergency Rules included in Rule 2 of the Rules and Regulations Governing the Distribution and Sale of Gas.

2.6.3 Limitation in the Event that Service to the Company's Priority One Customers is Threatened.

2.6.3.1 Distribution service may be limited or curtailed during periods when retail service to priority one Customers (as defined in the Rules and Regulations of the Company's tariff) is threatened by the Company's inability to maintain adequate delivery pressure or Shippers fail to deliver adequate gas supplies to the Delivery Points. Distribution service also may be limited or curtailed whenever, in the event of a sudden and unforeseen supply deficiency, the Company invokes an Emergency Curtailment for Tests or Repairs pursuant to the Gas Emergency Rules section in Rule 2 of the Rules and Regulations of the Company's tariff.

(C) Indicates Change

2.6.3 Limitation in the Event that Service to the Company's Priority One Customers is Threatened  
- Continued

2.6.3.2 In the event of limitation or curtailment of Distribution service, pursuant to this Paragraph and during such period of limitation or curtailment, the Customer Proxy must, if requested by the Company, sell to the Company all or a portion of the gas which was not delivered to the Delivery Point at the higher of: (1) the cost of gas at the Delivery Point to the Company, or (2) the Company's average weighted cost of purchased gas per thm, as determined based upon the Company's Purchase Gas Cost Rider. The cost at which the Shipper acquired the gas will be determined from the Customer's contract with the NGS. The Customer will be required to furnish a copy of the contract to the Company upon request.

2.6.4 Sale of Gas in the Event of Limitation

2.6.4.1 In the event of limitation or curtailment as a result of the Shipper failing to provide gas to the Company in the Customer's Local Market Area pursuant to the Limitation for Failure of Shipper to Provide Gas to the Company in Customer's Local Market Area section in Paragraph 2 of these Rules Applicable to Distribution Service and during such period of limitation or curtailment, the Customer Proxy may elect to sell to the Company, and the Company may agree to purchase from the Customer Proxy, all or a portion of the Shipper's gas actually produced from local Pennsylvania production sources into the Company's facilities at the lower of: 1) The Shipper's cost of gas at the Delivery Point to the Company; or 2) The Company's monthly weighted average commodity gas cost as determined based on the currently effective Purchase Gas Cost Rider rate for the month the limitation occurs.

(C) Indicates Change

## 2.7 DISTRIBUTION NOMINATIONS

2.7.1 For purposes of nomination and scheduling of Distribution deliveries, all Shippers must utilize the Nomination EBB. The Nomination EBB requires that the Shipper has a personal computer meeting the specifications of the Nomination EBB. All Shippers must have access to the Internet and must acquire a password and nomination identification number from the Company to access the Nomination EBB.

2.7.2 Pursuant to Section 3.5 of the Rules Applicable to Distribution Service, and in order to satisfy and/or maintain compliance with upstream pipeline orders and/or restrictions, including, but not limited to: nomination restrictions, operational orders, etc., the Company may require General Distribution Service Proxy to limit nominations to the Company at one or more PSPs. Additional volumes above the nomination limitation identified by the Company may be scheduled by General Distribution Service Proxy, at its option, to an alternate point of delivery to the Company, as identified by the Company, from the upstream pipeline issuing or notifying the Company of a restriction in delivery or nominations to one or more of the Company's PSPs. The Company shall limit such nomination restrictions to those instances when the upstream pipeline communicates that an order or restriction may be imposed or issues an order or restriction. Such restrictions shall only apply to volumes in excess of customer usage or deliveries in excess of usage as permitted under Rider EBS – Elective Balancing Services (Eleventh Revised Page No. 166). (C)

In the event of a pipeline Force Majeure or other constraint limiting the Company from serving its entire market demand behind a specific POD(s) or PSP(s), the Company will seek to notify the General Distribution Service Proxy(ies) of any alternate points of delivery to the Company, not on the upstream pipeline issuing the condition of Force Majeure, if such alternate point of delivery is available and, capable of enabling the Company to maintain service to the affected General Distribution Service customers. Such notification will be consistent with the Company's curtailment policy. (C)

This provision shall not limit the ability of the Company to issue OFOs/OMOs in accordance with this tariff. (C)

## 2.8 OPERATIONAL ALERTS (OAs)

2.8.1 An operational alert ("OA") may be called during periods of projected increased or decreased consumer demand for, or supply of, natural gas which may cause system stress or threaten applicable storage or other pipeline contract limitations. An OA is a request for specific action on the part of an individual Customer Proxy, or all Customer Proxies. The Customer Proxies are expected to respond to OAs within 4 hours after the Company provided notice, informing the Company of their intended action(s). Where possible, an OA may be used to avoid an OFO or OMO but shall not be required as a condition to the issuance of an OFO or OMO.

(C) Indicates Change

## **2.9 EMERGENCY ALERTS (EAs)**

2.9.1 If an unforeseen emergency situation arises which could threaten the continuous adequate delivery of natural gas to a Customer, the Company will provide the Customer Proxy with as much notice as is reasonably possible under the emergency situation. Such notice shall be made by the medium most reasonably expected to reach the Customer Proxy in a timely manner, including but not limited to: telephonic, e-mail, facsimile, Nomination EBB, or personal contact. In such notice, the Company will advise the Customer Proxy of the unforeseen emergency situation, and the Customer Proxy is expected to comply with the Company's requests.

## **2.10 LATE PAYMENT CHARGE**

2.10.1 The Company shall bill the Customer Proxy on a monthly basis and all bills shall be due and payable within fifteen (15) days of the date the bill is postmarked. Any bill not paid by the due date shall be increased by one and one-quarter percent (1-1/4%) of the amount not timely paid each billing cycle.

(C)

## **2.11 CHARGES BY OTHER PIPELINES OR DISTRIBUTORS**

2.11.1 If furnishing service, pursuant to the Customer's applicable Distribution rate schedule, required the Company to use a service provided other than by the Company, any cost incurred by, or billed to the Company, with regard thereto, shall be billed to the Customer Proxy.

2.11.2 The Customer Proxy shall also reimburse the Company for penalties assessed to the Company under the applicable rate schedule of a third party pipeline or Distributor as a result of daily excess consumption, daily excess tenders, excess monthly imbalances, banking imbalances or other factors set forth in such rate schedules.

## **2.12 RETAINAGE**

2.12.1 The Company may retain a reasonable allowance of the total quantity of gas delivered into its system for the Customer's account, for gas which is lost or unaccounted for in the Company's operations.

2.12.2 The percentage retainage is as follows:

MLS Class I Customers - 0%

Customers served by excess pressure measuring stations - 1%

All other Customers - The system average lost and unaccounted for quantities, as determined annually and effective with the January cycle bills. The percentage will be calculated as the simple average of three annual retainage rates ending August 31 sixteen months prior to the effective date, including company use gas and excluding quantities and retainage for MLSS and MLDS Class I accounts and accounts served by an excess pressure measuring station.

(C)

(C) Indicates Change

**2.13 RETROACTIVE PERIOD ADJUSTMENTS**

When the Company becomes aware of an overstatement or understatement of consumption or nominations on a customer's account for a previous period, the Company will adjust the customer's and/or the Aggregation Agent's account using the rates that were in effect for the billing cycle being adjusted. (C)

**2.14 NGS DEFAULT**

If the NGS breaches any Material Obligation it owes to the Company under its tariff, other than in instances of slamming, and fails to cure said breach within five business days after written notice from the Company, the Company shall have the right to prohibit the NGS from adding additional customers or to disqualify the NGS from operating on the Company's system entirely. Bankruptcy of the NGS is deemed to be an incident of default. In the event of an uncured breach, the Company may offset any and all amounts owed to it by the NGS against any and all amounts owed by the Company to the NGS, including without limitation, charges for imbalance gas sold by the Company, out of period adjustments to the NGS's account, amounts owed to the NGS for bank balances, and amounts owed to the Company for SFO, OFO, or OMO charges, etc. In the event a Choice NGS defaults and the Company is required to provide service to the NGS' customers at the rate which was contracted between the NGS and its customers (Section 2207 (K) of the Natural Gas Choice and Competition Act), the Company may also use any bank balance owed to the NGS to offset any incremental costs incurred by the Company in serving that NGS's customers. The Company reserves its rights to draw upon any bond or financial security instrument that may be required under the NGS Creditworthiness section in Paragraph 2 of the RADS and to pursue any and all damages it may incur as a result of a breach by the NGS.

**2.15 NONLIABILITY OF COMPANY**

The Company shall not be liable, under any circumstance or in any respect, to a Customer, to a producer of gas or to any other person or entity for damages arising either directly or indirectly from interruption, curtailment or termination of distribution service.

**2.16 SPECIAL SERVICES**

Any special services, facilities, instrumentalities or non-standard methodologies which may be rendered or furnished by the Company for an NGS at its request or at the direction of a governmental authority, and not provided for in the Company's Rules Applicable to Distribution Service shall be paid for by the NGS for whom such services, facilities, instrumentalities or non-standard methodologies are furnished, and such costs shall be in addition to the charges provided for in the Rules Applicable to Distribution Service or in addition to any deposit required in the Creditworthiness section of the Rules Applicable to Distribution Service of this tariff.

(C) Indicates Change

**2.17 DUTIES UNDER FORCE MAJEURE CONDITIONS**

(C)

Other than the Responsible Party's obligation to make payments of amounts due hereunder and the Shipper's duty to provide adequate supplies of gas, in the event that either party hereto is rendered unable, wholly or in part, by force majeure, to carry out its obligations under this Schedule, it is agreed that upon notice of such force majeure in writing or by telephone to the other party as soon as reasonably possible after the occurrence of the cause relied on, the obligation of the party giving such notice, insofar as they are affected by such force majeure, shall be suspended during the continuation of any inability so caused, but for no longer period, and such cause shall be remedied by such party with all reasonable dispatch. Telephone notices given under the provisions of this Paragraph shall be confirmed in writing as soon as reasonably possible, and all notices hereunder shall specifically state the time and date when the force majeure became effective. The obligations under this Schedule shall not be terminated by reason of any such force majeure, but shall remain in full force and effect for the entire term specified herein. The term "force majeure" as used herein shall mean any natural catastrophe, fire, explosion, accident or other casualty, change in circumstances, law or governmental regulation or order (including, without limitation, any such law, regulation or order which curtails or interrupts, directly or indirectly, Customer's right to receive the gas supplied hereunder), strike or other labor dispute and any consequences thereof and other causes beyond the reasonable control of either of the parties hereto, and shall also include any change in any order of the Commission which alters or affects the Customer's right to take or retain the gas supplied hereunder.

**2.18 SOLE AND EXCLUSIVE REMEDIES**

(C)

The termination rights, cancellation rights, and interest payments and other remedies outlined in the Company's tariffs for non-performance herein shall be the Company's and the Customer Proxy's respective sole and exclusive remedies for such non-performance. In no event shall either party be liable for special, incidental, exemplary, punitive, indirect or consequential damages, including, but not limited to, loss of profit or revenue, cost of capital, cost of substitute products, downtime costs, or claims for damages by third parties upon Company or the Customer Proxy. This applies whether claims are based upon contract, warranty, tort, (including negligence and strict liability), or other theories of liability.

**2.19 NO WAIVER**

(C)

No waiver by either party of one or more defaults by the other in the performance of any provisions of these Rules Applicable to Distribution Service shall operate or be construed as a waiver of any other or further default or defaults, whether of a like or of a different character.

(C) Indicates Change



- 2.20 STANDARDS OF CONDUCT** (C)
- 2.20.1 General Requirements.** NGDCs and NGSs shall comply with the following requirements: (C)
- 2.20.1.1 An NGDC shall apply its tariffs in a nondiscriminatory manner to its affiliated NGS and any nonaffiliated NGS. (C)
- 2.20.1.2 An NGDC may not apply a tariff provision in a manner that would give its affiliated NGS preference over other NGSs with regard to matters such as scheduling, balancing, transportation, storage, curtailment, capacity release and assignment, non-delivery, and other services provided to its affiliated NGS. (C)
- 2.20.1.3 Mandatory tariff provisions may not be waived by an NGDC for an NGS absent prior approval of the Commission. (C)
- 2.20.1.4 When a tariff provision is not mandatory or provides for waivers, an NGDC shall grant the waivers without preference to its affiliated NGS or non-affiliated NGS. (C)
- 2.20.1.5 An NGDC shall maintain a chronological log of tariff provisions for which it has granted waivers. Entries must include the name of the party receiving the waiver, the date and time of the request, the specific tariff provision waived and the reason for the waiver. The chronological log must be open for public inspection during normal business hours. When the NGDC maintains a website, it shall post the terms set forth in this paragraph on its website for at least 3 months. (C)

(C) Indicates Change

**2.20 STANDARD OF CONDUCT - continued**

- 2.20.1.6 An NGDC shall process requests for distribution services promptly and in a nondiscriminatory fashion with respect to other requests received in the same or a similar period. An NGDC shall maintain a chronological log showing the processing of requests for transportation services. The chronological log must be open for public inspection during normal business hours. (C)
- 2.20.1.7 If an NGDC provides a distribution service discount, fee waiver or rebate to its favored customers, or to the favored customers of its affiliated NGS, the NGDC shall offer the same distribution service discount, fee waiver or rebate to other similarly situated customers. Offers may not be tied to an unrelated service, incentive or offer on behalf of either the NGDC or its affiliated NGS. A chronological log shall be maintained showing the date, party, time and rationale for the action. The chronological log must be open for public inspection during normal business hours. (C)
- 2.20.1.8 Subject to customer privacy or confidentiality constraints, an NGDC may not disclose, directly or indirectly, any customer proprietary information to its affiliated NGS unless authorized by the customer. To the extent that an NGDC does disclose customer information without customer authorization, it shall first seek the permission of the customer consistent with its tariffs, any contractual obligations it may have to the customer or § 62.78 (relating to privacy of customer information) and, if that customer grants permission, contemporaneously provide this same information to other similarly situated NGSs in a similar fashion so as not to selectively disclose, delay disclosure or give itself or its affiliated NGS an advantage related to the disclosure. A chronological log shall be maintained showing the date, party, time and rationale for the disclosure. The chronological log must be open for public inspection during normal business hours. This paragraph does not apply to the disclosure of customer information made under a customer assistance program mandated by State law or regulation. (C)
- 2.20.1.9 An NGDC shall reasonably allocate to its affiliated NGS the costs or expenses for general administration or support services provided to its affiliated NGS. (C)
- 2.20.1.10 NGDCs may not condition or tie the provision of a product, service or price agreement by the NGDC, including release of interstate pipeline capacity to the provision of a product or service by its affiliate (C)

(C) Indicates Change

**2.20 STANDARDS OF CONDUCT - continued**

- 2.20.1.11 An NGDC may not give its affiliated NGS preference over a non-affiliated NGS in the provision of goods and services including processing requests for information, complaints and responses to service interruptions. An NGDC shall provide comparable treatment in its provision of goods and services without regard to a customer's chosen NGS. (C)
- 2.20.1.12 An NGDC and its affiliated NGS shall maintain separate books and records. Transactions between the NGDC and its affiliated NGS may not involve cross-subsidies. Shared facilities must be fully and transparently allocated between the NGDC function and the affiliated NGS function. The NGDC accounts and records must be maintained so that the costs incurred on behalf of an affiliated NGS are clearly identified. (C)
- 2.20.1.13 NGDC employees who have responsibility for operating the distribution system, including natural gas delivery or billing and metering, as well as those responsible for marketing and customer service, may not be shared with an affiliated NGS, and their offices shall be physically separated from the office(s) used by those working for the affiliated NGS. NGDC employees may transfer to an affiliated NGS provided the transfer is not used as a means to circumvent these standards of conduct. (C)
- 2.20.1.14 Neither the NGDC nor its affiliated NGS may directly, or by implication, falsely and unfairly represent to a customer, NGS or third party that an advantage may accrue to a party through use of the NGDC's affiliates or subsidiary, such as: (C)
- (i) The Commission-regulated services provided by the NGDC are of a superior quality when services are purchased from its affiliated NGS.
  - (ii) The merchant services for natural gas are being provided by the NGDC when they are in fact being provided by an affiliated NGS.
  - (iii) The natural gas purchased from a nonaffiliated NGS may not be reliably delivered.
  - (iv) Natural gas shall be purchased from an affiliated NGS to receive Commission-regulated services.

(C) Indicates Change

**2.20 STANDARDS OF CONDUCT – continued**

- 2.20.1.15 When an affiliated NGS markets or communicates to the public using the NGDC name or logo, it shall include a legible disclaimer that states that: (C)
- (i) The affiliated NGS is not the same company as the NGDC.
  - (ii) The prices of the affiliated NGS are not regulated by the Commission.
  - (iii) A customer does not have to buy natural gas or other products from the affiliated NGS to receive the same quality of service from the NGDC.
- 2.20.1.16 When an affiliated NGS advertises or communicates verbally through radio or television to the public using the NGDC name or logo, the affiliated NGS shall include at the conclusion of the communication a legible disclaimer that includes all of the disclaimers in paragraph 2.20.15 (i) – (iii). (C)
- 2.20.1.17 An NGDC may not: (C)
- (i) Jointly market or jointly package its Commission-regulated services with the services of an affiliated NGS.
  - (ii) Offer or provide to its affiliated NGS products or services, including bill inserts in its NGDC bills promoting an affiliated NGS's services or a link from the NGDC's web-site, unless the NGDC offers or provides these products or services to nonaffiliated NGSs on the same terms and conditions.
  - (iii) The restrictions in subparagraphs (i) and (ii) do not apply to competitive bid situations.
- 2.20.1.18 An NGDC may not offer or sell natural gas commodity or capacity to its affiliated NGS without simultaneously posting the offering electronically on a source generally available to the market or by otherwise making a sufficient offer to the market. The NGDC shall maintain a chronological log of these public disseminations. The chronological log must be open for public inspection during normal business hours. (C)

(C) Indicates Change

**2.20 STANDARDS OF CONDUCT - continued**

- 2.20.1.19 An NGDC shall establish and file with the Commission complaint procedures for dealing with alleged violations of the standards of conduct, with the exception of paragraph 2.20.1.9, which is exclusively under the purview of the Commission. These procedures shall be developed in consultation with interested parties during consideration of tariffs guided by 52 Pa. Code § 62.142 and § 69.191 (relating to general). The Commission may grant an exception to these requirements if warranted by the facts or circumstances. (C)
- 2.20.1.20 An NGDC shall keep a chronological log of any complaints filed, excepting those filed to paragraph 2.18.1.9, regarding discriminatory treatment of NGSs. This chronological log must include the date and nature of the complaint and the resolution of the complaint. The chronological log must be open for inspection during normal business hours. (C)
- 2.20.2 Dispute Resolution Procedures.** In addition to the procedures in paragraph 2.18.1.19: (C)
- 2.20.2.1 When a dispute between an NGDC, an affiliated NGS, or a nonaffiliated NGS, alleging a violation of the standards of conduct provisions occurs, the NGS shall provide the NGDC or affiliated NGS, as applicable, a written notice of dispute that includes the names of the parties and customers, if any, involved and a brief description of the matters in dispute. (C)
- 2.20.2.2 Within five (5) days of an NGDC's or affiliated NGS's receipt of a notice of dispute, a designated senior representative of each party shall attempt to resolve the dispute on an informal basis. (C)
- 2.20.2.3 If the representatives are unable to resolve the dispute by mutual agreement within thirty (30) days of receipt, they shall refer the complaint to the Commission's Office of Administrative Law Judge for mediation § 69.392 (relating to availability of mediation process). A party may request mediation prior to that time if informal resolution is not productive. (C)

(C) Indicates Change

**2.20 STANDARDS OF CONDUCT - continued**

2.20.2.4 A party may file a complaint concerning the dispute with the Commission under relevant provisions of 66 Pa. C.S. § § 701-703 (relating to procedure on complaints) and § § 5.21-5.31 (relating to formal complaints). (C)

2.20.2.5 A complainant bears the burden of proof consistent with 66 Pa.C.S. § 332 (relating to procedures in general) in regard to the allegations and may request penalties for violations under to 66 Pa. C.S.§ 3301 (relating to civil penalties for violations). (C)

**2.20.3 Adoption as Company Policy.** An NGDC and its affiliated NGS shall formally adopt and implement these provisions as company policy and take appropriate steps to train and instruct its employees in their content and application. (C)

**2.21 COMPLAINT PROCEDURE**

If the Customer Proxy believes that the Company acted inconsistently with the terms of these Rules Applicable to Distribution Service, it may file a complaint with the Commission. (C)

**2.22 COMPLAINT PROCEDURE – VIOLATIONS OF STANDARDS OF CONDUCT**

Alleged violations of the Standards of Conduct shall be communicated by the NGS to the Company by written Notice of Dispute that includes the names of the Parties and Customer(s), if any, involved and a brief description of the matters in dispute. Within five (5) days of receipt of a Notice of Dispute, the Company's General Counsel shall attempt to resolve the dispute on an informal basis. If the dispute is not resolved within thirty (30) days of the date of receipt of the Notice of Dispute, the dispute shall be referred for mediation through the Commission's Office of Administrative Law Judge. If mediation is not successful, the matter will be converted to a formal proceeding before a Commission Administrative Law Judge. Parties alleging violations of the Standards of Conduct may pursue their allegations through the Commission's established complaint procedures. A complainant bears the burden of proof consistent with 66 Pa. C.S. §322 in regard to the allegations and the Commission may impose penalties for such violations pursuant to 66 Pa. C.S. §3301. PA P.U.C. Docket No. M-00991249F004. (C)

(C) Indicates Change

**2. RULES APPLICABLE TO ALL DISTRIBUTION SERVICE - continued**

2.23 Platts “Gas Daily”, Daily Price Survey - Designation by Pipeline Scheduling Point (C)

The table below will be used to identify the specific price indices for each pipeline scheduling point, the higher of which will be used as the starting point for calculating charges for non-compliance with Operational Flow Orders, Operational Matching Orders and/or failure to deliver the Choice Daily Delivery Requirement. The physical location of the customer’s service address will determine the pipeline scheduling point used in calculating the non-compliance charge(s).

<b>Platts “Gas Daily”, Daily Price Survey</b>				
Pipeline Scheduling Point	Columbia Gas, App.	Dominion North Point	Tennessee Zone 4 – 200 Leg	Texas Eastern M-3
25 - Lancaster	X			X
26 - Bedford	X		X	
29 - Downington	X			X
35 - Pittsburgh	X		X	
36 - Olean	X	X		X
38 - Rimersburg	X		X	
39 - New Castle	X		X	
40 - PA/WV Misc	X		X	

(C) Indicates Change

## **2. RULES APPLICABLE TO ALL DISTRIBUTION SERVICE - continued**

### 2.24 Historical Usage Portal

(C)

In accordance with the Commission approved settlement in Docket No. R-2017-2591326, beginning on September 21, 2018, a Natural Gas Supplier (“NGS”) that has received authorization from a prospective commercial or industrial customer, may access up to the most recent twenty-four (24) months of historical usage data for the prospective commercial or industrial customer’s premises.

2.24.1 Customer Authorizations will be valid for 30 days after the customer has agreed that the NGS may access the historical usage data.

2.24.2 To access the customer’s historical usage data, the NGS will obtain from the customer and shall use the following data points in order to specifically identify the customer’s premises:

1. The customer’s eight-digit account number or “PCID” and three-digit customer sequence number that follows the PCID; and
2. The last four digits of the nine-digit PSID or Service Number for the premises where the customer is located, or the last four digits of the customer’s meter number.

2.24.3 Access to the customer’s historical usage will be provided to NGSs using the password-protected secure area of the Company-maintained website, “ColumbiaSuppliers.com”.

2.24.4 If 24 months of historical usage does not exist for a premises, all available historical usage shall be provided.

(C) Indicates Change



### **3. RULES APPLICABLE ONLY TO GENERAL DISTRIBUTION SERVICE**

**3.1** This Paragraph applies to all General Distribution Service on the Company's system, regardless of whether the Customer is acting as its own Shipper or whether the Customer has contracted with an NGS to provide this service.

#### **3.2 APPLICATION PROCESS**

**3.2.1** All Customers must complete an application in the form prescribed by the Company prior to taking service under these Rules Applicable to Distribution Service ("General Distribution Application and Agreement"). The General Distribution Application and Agreement shall set forth: (1) the point(s) of receipt at which the gas will be delivered to the Company; (2) the point(s) to which the Company will distribute the gas to the Customer's facilities; and (3) the Customer's currently effective Maximum Daily Quantity and annual quantity. The General Distribution Application and Agreement shall also include: the name, address and telephone number to which all notices are to be delivered, an e-mail address, banking and balancing information if applicable, alternate fuel information, the service and levels of said services to be rendered.

The currently effective Maximum Daily Quantity and annual quantity are subject to adjustment by the Company no more than one time each year, to reflect the Customer's currently effective Maximum Daily Quantity based on data ending March 31 and annual quantities experienced in the most recent November to October period, except an adjustment may be made at any time upon agreement of the Customer and the Company. (C)

**3.2.2** In the General Distribution Application and Agreement, the Customer has the option of appointing an NGS to act on its behalf, for the purpose of establishing and administering the Customer's General Distribution Service. This appointment shall authorize the NGS to administer the Customer's purchase of natural gas supplies, including (by way of illustration and not limitation) the following: obtain the Customer's historic and current usage data from the Company; place a Customer in an Aggregation Nomination Group; receive notices on behalf of the Customer; nominate gas on behalf of the Customers; and obtain from the Company any and all pertinent information pertaining to prior or current month gas deliveries to the Customer, including disbursed quantities, tariff quantities, banked quantities and bank tolerances. The Customer has the right to change his appointment of an NGS to act on his behalf by submitting a new General Distribution Application and Agreement containing the new appointment.

**3.2.3** The benefits and obligations of service under these Rules Applicable to Distribution Service shall begin when the Company first receives gas on the Customer's behalf.

**3.2.4** Within sixty (60) days of receipt of all necessary information requested by the Company to evaluate a Customer's application, the Company will respond to the General Distribution Application and Agreement and agree either to supply service or deny service. If the Company refuses to provide service under the requested rate schedule, the Company shall provide detailed support for its decision.

(C) Indicates Change

- 3.2.5 The NGS is not required to complete an application to provide General Distribution Service; provided that the Customer's NGS submitted an Initial NGS Application which was approved by the Company.

### **3.3 CHARACTER OF SERVICE TO BE RENDERED**

- 3.3.1 The Company shall receive the quantities of gas supplied by the Shipper and shall redeliver said gas to Customer's facilities. For Customers who purchase 100% Standby Service, the Company will provide Firm Service up to the Customer's currently effective Maximum Daily Quantity. For Priority One Customers, the Company will provide Firm Service. (C)

- 3.3.2 Special Conditions for Customers with less than 100% Standby Service:

- 3.3.2.1 Customers may request to take General Distribution Service with less than 100% Standby Service provided that the Customer agrees to the following conditions:

3.3.2.1.1 Interruption of gas distribution may occur if the Shipper fails to deliver sufficient quantities of gas to the Company, including sufficient quantities to cover peak day usage, whether or not such failure is due to the fault of Shipper. Interruptions or limitations may be necessary during peak day conditions even if all of the Customer's gas has been delivered to the Company.

3.3.2.1.2 An interruption of gas deliveries may require or result in (1) the temporary closing of the Customer's facilities, (2) lost production, sales, or business, and (3) damage to Customer's physical facilities. The Customer assumes the risk of any such losses or damage. A failure of the Customer to interrupt after notification to the Customer Proxy by the Company may also subject the Customer Proxy to liability for fines or penalties incurred by the Company as a result of such failure.

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3.3.2.1.3 The Company has the right of access to the Customer's premises in order to read the meter(s), and, to the extent permitted by the Company's approved tariffs, the Company may require the installation of daily metering equipment. (C)

3.3.2.1.4 In the General Distribution Application and Agreement, the Customer shall provide the Company with the names of two persons, along with their 24/7 contact numbers and e-mail addresses (if available), who are to be contacted in the event that interruption of gas service is required under this Paragraph.

3.3.3 A General Distribution Service account may be returned to the applicable Sales Service rate if for a period of at least five (5) consecutive days in one billing cycle the Company:

- (1) has not received gas supply for the account;
- (2) the account's bank balance is insufficient to cover the consumption or the customer did not have access to its bank balance due to the issuance of an OFO and/or OMO; and
- (3) the customer consumed gas on one or more days during such five (5) day period.

For a non-daily read account, the account may be returned to the applicable Sales Service rate at the end of a billing cycle if the above three conditions are met unless the customer furnishes proof that they did not consume gas on one or more days during such five (5) day period.

**3.4 ORDER OF GAS THROUGH THE METER.**

3.4.1 Gas through the Customer's meter during each billing cycle shall be considered to have come from the following sources, in order of priority:

1. Gas supplies which have reached the facilities of the Company on behalf of a Customer, including Customer-owned supplies.
2. The cumulative balance, if any, of excess deliveries in prior months.
3. Firm sales, if any, contracted by the Customer from the Company.
4. Imbalance gas provided by the Company as defined in Paragraph 3.11.1 of these Rules Applicable to Distribution Service.

(C) Indicates Change

### **3.5 SYSTEM INTEGRITY MEASURES AND PROCEDURES**

- 3.5.1 Operational Alert (OA). An operational alert (“OA”) may be called during periods of projected increased or decreased consumer demand for, or supply of, natural gas which may cause system stress or threaten applicable storage or other pipeline contract limitations. An OA is a request for specific action on the part of an individual Customer Proxy, or all Customer Proxies. The Customer Proxies are expected to respond to OAs within 4 hours after the Company provided notice, informing the Company of their intended action(s). Where possible, an OA may be used to avoid an OFO or OMO but shall not be required as a condition to the issuance of an OFO or OMO.
- 3.5.2 Emergency Alerts (EAs). If an unforeseen emergency situation arises which could threaten the continuous adequate delivery of natural gas to a Customer, the Company will provide the Customer Proxy with as much notice as is reasonably possible under the emergency situation. Such notice shall be made by the medium most reasonably expected to reach the Customer Proxy in a timely manner, including but not limited to: telephonic, e-mail, facsimile, Nomination EBB, or personal contact. In such notice, the Company will advise the Customer Proxy of the unforeseen emergency situation, and the Customer Proxy is expected to comply with the Company’s requests.
- 3.5.3 Seasonal Flow Orders (SFOs). As detailed below in the Seasonal Flow Order section of this Paragraph, the Company shall have the authority to issue SFOs whenever the Company believes that the seasonal supplies of Sales Service or Choice customers may be jeopardized. The Company may issue an SFO to Customer Proxies in instances including but not limited to the following: in order to prevent an excess of gas supply on the Company’s system, to respond to an operational issue, or to direct Customer Proxies to direct their Shippers to adjust gas quantities being delivered to the Company to match GDS customers’ estimated requirements to prevent shortages of seasonal supplies on the Company’s system.
- 3.5.4 Operational Flow Orders (OFOs) and Operational Matching Orders (OMOs). The Company has the authority to issue OFOs and OMOs whenever the Company believes that the daily safe and/or reliable operation of its distribution system may be jeopardized including, without limitation, the need to protect the daily supply of Sales and Choice customers. The Company will endeavor to take all actions reasonably practicable to avoid issuing an OFO or OMO. In determining whether to issue an OFO or OMO the Company shall not be required to consider the availability of assets paid for by PGC and/or Choice Customers, or to acquire additional capacity or gas supply to serve GDS Customers (with the exception of quantities elected under Rate SS, and existing capacity for Rider EBS-Option 1). If the Company has the necessary information and conditions do not require a system-wide OFO or OMO, the Company may issue an OFO or OMO to an individual Customer Proxy or Customer Proxies, but this action shall not be a precondition for the Company to issue an OFO or OMO applicable to all GDS Customers or Customer Proxies. Where operationally feasible, the Company will endeavor to issue OFOs/OMOs by Pipeline Scheduling Point.
- 3.5.5 Eligible Customer Proxies may meet the requirements of SFOs, OFOs and OMOs by subscribing to the Company’s Flow Order Management Service as described in Paragraph 3 of these RADS.
- 3.5.6 If there is any change to the OFO or OMO status of a customer’s meter, the company will, within thirty (30) days of the status change requested by the customer or the customer’s duly authorized agent, notify the customer and the Customer’s agent of record of such change. (C)

(C) Indicates Change

### **3.6 SEASONAL FLOW ORDERS (SFOs)**

3.6.1 An SFO is a demand for specific actions on the part of Shippers that are serving GDS customers.

3.6.2 An SFO will be issued, to the extent possible, with a minimum of two business days notice to the affected parties.

3.6.3 The Company will have the authority to direct Customer Proxies to direct their Shippers to adjust daily scheduled quantities to a specified level (the SFO Level). The SFO Level may be necessary to restrict under-deliveries or over-deliveries as the Company deems appropriate.

3.6.3.1 For customers without daily measurement equipped meters, customers with daily measurement equipped meters who did not elect Telemetry and for Customers that have elected to be governed as an OFO customer pursuant to the provisions of the Operational Matching Orders section of this Paragraph, the SFO Level will be determined by the Company based upon the Company's projection of usage by GDS customers during the period. Issuance of an SFO shall not prohibit issuance of an OFO/OMO if conditions warrant. To meet the daily SFO level, the Shipper may use gas quantities which are: 1) scheduled and delivered on that day to the Company in the same Pipeline Scheduling Point in which the Shipper's customer(s)'s facilities are located; 2) contracted for under Rate SS – Standby Service; 3) available on that day pursuant to the Rider EBS-Option 1; or 4) additional quantities that may be made available by the Company at its sole discretion including quantities delivered to a Local Market Area other than the Local Market Area where the Customer is located in accordance with Paragraph 2 of the RADS. (C)

3.6.3.2 For Customers with daily measurement equipped meters that have elected Telemetry, the Company shall have the authority to direct Customer Proxies to direct their Shippers to adjust Customer's daily consumption quantities or daily scheduled deliveries in order that daily scheduled deliveries (the SFO Level) match Customer's consumption. In order to determine the SFO Level the Company will include quantities: 1) scheduled and delivered on that day to the Company in the same Pipeline Scheduling Point in which the Shipper's customer(s)'s facilities are located; 2) contracted for under Rate SS – Standby Service; 3) available on that day pursuant to the Rider EBS-Option 1; or 4) additional quantities that may be made available to the Shipper by the Company at its sole discretion including quantities delivered to a Local Market Area other than the Local Market Area where the Customer is located in accordance with Paragraph 2 of the RADS. (C)

3.6.4 At the end of the normal billing cycle, the Company shall calculate the deliveries that the Shipper was required to deliver each day during the SFO as provided in the Seasonal Flow Order section in Paragraph 3 of the RADS. When a difference between the daily SFO Level and actual daily quantities available to meet the SFO Level exists, the following charges will be assessed on the difference:

(1) If a Shipper under-delivers during an SFO that restricts under-deliveries, the charge for under-deliveries shall be calculated using the gas supply index identified in the Consumption in Excess of Deliveries section in Paragraph 3 of the RADS. The "Adjustment to Index Price" shall be the adjustment shown in the following table:

<b>Ratio of Under-Deliveries to Consumption</b>	<b>Adjustment to Index Price</b>
0% - 10.00%	120%
10.01% and over	130%

- (2) If a Shipper over-delivers during an SFO that restricts over-deliveries, the charge for over-deliveries shall be calculated using the gas supply index identified in the Deliveries in Excess of Consumption section in this Paragraph 3 of the RADS; The "Adjustment to Index Price" shall be the adjustment shown in the following table:

<b>Ratio of Over-Deliveries to Consumption</b>	<b>Adjustment to Index Price</b>
0% - 10.00%	80%
10.01% and over	70%

- (3) The Customer Proxy shall also be required to pay all other charges incurred by the Company on the dates of the SFO that result from the Shipper's failure to comply with the SFO, including a proportionate share of any pipeline penalties that are incurred by the Company.

### 3.7 OPERATIONAL FLOW ORDERS (OFOs)

- 3.7.1 An OFO is a demand for specific actions on the part of Shippers. Customers subject to OFOs are those customers: (C)
- a. Who have meters without daily measurement equipment;
  - b. With daily measurement equipped meters who have not elected Telemetry;
  - c. Who have elected Telemetry and are awaiting installation of the new cellular modem device and whose existing meters are read daily using analog telephone lines when the analog line is not providing timely data;
  - d. With meters whose usage is billed under Rate Schedule SGDS.

- 3.7.2 An OFO will be issued, to the extent possible, with a minimum of eight (8) hours notice to the affected parties. Notice shall be made by the medium most reasonably expected to reach the Customer Proxy with as much notice as reasonably expected to reach the Customer Proxy in a timely manner, including but not limited to: e-mail, facsimile, or Nomination EBB. The notice will include the circumstance that warrants the issuance of the OFO or OMO, and it will explain why the actions are necessary. The notice will be provided via e-mail to the Pennsylvania P.U.C.

(C) Indicates Change

**3.7 OPERATIONAL FLOW ORDERS (OFOs) - continued**

3.7.3 The Company will have the authority to direct Customer Proxies to direct their Shippers to adjust daily quantities to a specified level (the Daily OFO Level). Generally, during peak design day conditions, the Daily OFO Level will be equal to the currently effective Maximum Daily Quantity. Should expected conditions be different than peak design day conditions, the Daily OFO Level may be greater or less than the currently effective Maximum Daily Quantity specified in the Customer's General Distribution Application and Agreement. In order to determine compliance with the OFO the Shipper may use gas quantities which are: 1) scheduled and delivered on that day to the Company in the same Pipeline Scheduling Point in which the Shipper's customer(s)'s facilities are located; 2) contracted for under Rate SS – Standby Service if the order is pertaining to an under-delivery situation; 3) available pursuant to the Rider EBS-Option 1; or 4) additional quantities that may be made available to the Shipper by the Company at its sole discretion including quantities delivered in accordance with the Limitation for Failure of Shipper to Provide Gas to the Company in Customer's Local Market Area section in Paragraph 2 of the RADS.

### **3.7 OPERATIONAL FLOW ORDERS (OFOs) - continued**

3.7.4 When a difference between the Daily OFO Level and actual daily OFO compliance quantities delivered to the Company exists, the following charges will be assessed to the Customer Proxy:

- (1) A rate equal to one and one-half (1 ½) times the highest of the midpoint prices reflected in Platts Gas Daily for the day of the OFO non-compliance and based on pipeline scheduling point applicable indices as specified in the Platts “Gas Daily”, Daily Price Survey – Designation by Pipeline Scheduling Point paragraph of Rule 2. Rules Applicable to All Distribution Service in the Rules Applicable to Distribution Service of this tariff.

The charge will be multiplied by the therm difference, except however, the charge will not be assessed if the difference results from the Shipper delivering more than the Daily OFO Level during an OFO that restricts under-deliveries, or from the Shipper delivering less than the Daily OFO Level during an OFO that restricts over-deliveries; and,

- (2) The payment of all other charges incurred by the Company on the date of the OFO that results from the Shipper's failure to comply with the OFO, including a proportionate share of any pipeline penalties that are incurred by the Company.
- (3) In the event midpoint prices referenced in subparagraph (1) above, are not published in Platts Gas Daily for the day of the OFO non-compliance, the highest price paid by the Company on that day shall be used as the index price.
- (4) The Company shall update the applicable indices on 60 days' notice to Customer Proxies in the event of a change in applicable indices. Applicable indices are subject to change based upon changes in market circumstances.

### **3.8 OPERATIONAL MATCHING ORDERS (OMOs)**

3.8.1 An OMO is a demand for specific actions on the part of Shippers. All Rate Schedule SDS, LDS and MLDS customers with daily measurement equipped meters who have elected Telemetry, except as specified in the Operational Matching Order section in Paragraph 3 of the RADs, are subject to the Company's issuance of OMOs. This includes customers who currently have daily read analog telephone lines that are providing timely usage information and who have elected Telemetry and are waiting installation of the new cellular modem device. (C)

3.8.2 Customers with daily measurement using an EFC who have elected Telemetry shall have a semi-annual option of choosing to be governed by OFOs or OMOs. Such option election shall be in writing and received by the Company no later than February 1<sup>st</sup> to be effective for the period of April 1<sup>st</sup> through October 31<sup>st</sup>, and no later than September 1<sup>st</sup> to be effective for the period of November 1<sup>st</sup> through March 31<sup>st</sup>. Once an eligible customer elects to be subject to an OFO, that election will remain in effect until the customer notifies the Company in writing. If no election is made, the default option shall be the OMO option. This includes customers who currently have daily read analog telephone lines that are providing timely usage information and who have elected Telemetry and are waiting for installation of the new cellular modem device. (C)

3.8.3 An OMO will be issued, to the extent possible, with a minimum of eight (8) hours notice to the affected parties. Notice shall be made by the medium most reasonably expected to reach the Customer Proxy with as much notice as reasonably expected to reach the Customer Proxy in a timely manner, including but not limited to: e-mail, facsimile, or Nomination EBB. The notice will include the circumstance that warrant the issuance of the OMO and explain why the actions required are necessary. The notice will be provided via e-mail to the PA PUC.

(C) Indicates Change (D) Indicates Decrease



### **3.8 OPERATIONAL MATCHING ORDERS (OMOs) - continued**

3.8.4 The Company shall have the authority to direct Customer Proxies to adjust Customer's daily consumption or daily scheduled deliveries (Daily OMO Level) in order that daily scheduled deliveries match Customer's consumption. In order to comply with the OMO, the Shipper may use gas quantities which are: 1) scheduled and delivered on that day to the Company in the same Pipeline Scheduling Point in which the Shipper's customer(s)'s facilities are located; 2) contracted for under Rate SS – Standby Service if the order is pertaining to an under delivery situation; 3) available pursuant to the Rider EBS-Option 1; or 4) additional quantities that may be made available to the Shipper by the Company at its sole discretion including quantities delivered in accordance with the Limitation for Failure of Shipper to Provide Gas to the Company in Customer's Local Market Area section in Paragraph 2 of the RADS.

3.8.5 No later than April 1st of each year a customer with a meter subject to an OMO or the Customer Proxy shall select one of two options that the Company shall use to calculate the OMO customer's daily delivery requirement in the event of an equipment failure or network outage when such failure or outage prevents a customer or Customer Proxy from electronically retrieving the daily usage data by 1:00 PM Eastern Time for the gas day that ends at 10:00 AM Eastern Time on the same day. Such option selection shall be in writing and shall be effective for the following November 1<sup>st</sup> through October 31<sup>st</sup> period. The chosen option may only be changed for the subsequent November 1<sup>st</sup> through October 31<sup>st</sup> period by written notification received by the Company no later than the prior April 1st. (C)

#### 3.8.5.1 Maximum Daily Quantity Option (C)

The customer or Customer Proxy shall use the previously issued OFO/OMO NOTICE to identify the daily OFO percentage for the PSP in which the customer's meter is located, and multiply the currently effective MDQ for the customer's meter by the OFO percentage to determine the confirmed delivery quantity required to comply with the OFO; or

#### 3.8.5.2 Usage Option (C)

The customer or Customer Proxy shall estimate actual usage for the following gas day and multiply such estimated usage by the OMO percentage specified in the previously issued OFO/OMO NOTICE for the PSP in which the customer's meter is located to determine the confirmed delivery quantity required to comply with the OMO. The Company will multiply the actual usage by the applicable OMO percentage for that day to determine if the Customer or Customer Proxy complied with the OMO.

If confirmed gas deliveries are out of compliance with the calculations specified in the Maximum Daily Quantity Option or the Usage Option specified above, OMO penalties will be assessed based on the difference between the required confirmed delivery quantity and the actual confirmed delivery quantity for that day. (C)

(C) Indicates Change

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- 3.8.6 When a difference exists between the Daily OMO Level and actual daily OMO compliance quantities delivered, charges will be assessed for non-compliance.
- 3.8.6.1 The non-compliance charges will be equal to one and one-half (1 ½) times the highest of the midpoint prices reflected in Platts Gas Daily for the day of the OMO non-compliance and based on pipeline scheduling point applicable indices as specified in the Platts “Gas Daily”, Daily Price Survey – Designation by Pipeline Scheduling Point paragraph of Rule 2. Rules Applicable to All Distribution Service in the Rules Applicable to Distribution Service of this tariff.
- 3.8.6.2 The charge will be multiplied on the term difference, except however, the charge will not be assessed if the difference results from the Shipper delivering more than the Daily OMO Level during an OMO that restricts under-deliveries, or from the Shipper delivering less than the Daily OMO Level during an OMO that restricts over-deliveries; and
- 3.8.6.3 Payment of all other charges incurred by the Company on the date of the OMO that result from the Shipper's failure to comply with the OMO, including a proportionate share of any pipeline penalties that are incurred by the Company.
- 3.8.6.4 In the event midpoint prices referenced in subparagraph (1) above, are not published in Platt Gas Daily for the day of the OMO non-compliance, the highest price paid by the Company on that day shall be used as the index price.
- 3.8.6.5 The Company shall update the applicable indices on 60 days' notice to Customer Proxies in the event of a change in applicable indices. Applicable indices are subject to change based upon changes in market circumstances.

(C) Indicates Change (D) Indicates Decrease

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**Issued: August 16, 2019**

**M. A. Huwar  
President**

**Effective: October 25, 2019**

**Columbia Gas of Pennsylvania, Inc.**

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**3.9 LIMITATIONS ON NOMINATIONS**

- 3.9.1 A Shipper shall not submit a daily gas supply nomination in excess of one hundred percent (100%) of the Customer's currently effective Maximum Daily Quantity except with the Company's prior permission. The Company may reject a nomination to the extent it exceeds one hundred percent (100%) of a Customer's currently effective Maximum Daily Quantity and confirm it at a level equal to the limit if the Shipper did not receive the Company's prior permission.

**3.10 LIMITATIONS UPON EXCESS DELIVERIES**

- 3.10.1 The Company reserves the right to limit its receipt of deliveries which are in excess of a Customer's consumption of gas for redelivery to a Customer on any given day ("Excess Deliveries") when such Excess Deliveries may cause the Company to incur penalties for exceeding its allowed daily or total Storage injection capacity of its supplying pipeline or other costs incurred to avoid or mitigate pipeline penalties. The level of the limitation shall be specified electronically by the Company to the Customer Proxy. The Company shall bill a proportionate share of the penalties and other costs that were incurred to avoid or mitigate pipeline penalties to all Customer Proxies whose Shipper fails to comply with the Company's limitation under this Paragraph.

**3.11 CONSUMPTION IN EXCESS OF DELIVERIES (UNDER-DELIVERIES)**

- 3.11.1 If, in any billing cycle, the Customer's consumption, plus retainage on the distribution system is greater than the sum of: (a) the quantity of gas delivered to the Company's City Gate by the Shipper for the Customer's account during the billing cycle; plus (b) if the Customer Proxy subscribes to EBS-Option 1, access to banked gas quantities as permitted under EBS-Option 1; plus (c) bank transfers performed for that cycle, then such use shall be considered imbalance gas sold by the Company to the Customer Proxy.
- 3.11.2 For Customer Proxies electing Rider EBS-Option 1 or Rider EBS-Option 2, the price for such imbalance gas shall be sold by the Company at the higher of:
- i. a price equal to 120% of the average of the Daily Index prices for each day of the applicable month as reported in the Platts Gas Daily publication, in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint, plus the 100% load factor TCO FTS costs (including demand, commodity and retainage); or
  - ii. the highest commodity cost of purchases by the Company during the calendar month, including the delivered cost of purchases at the city gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty days before the beginning of the calendar month.

In addition, applicable taxes and Company transportation shall apply. Furthermore, if, in any month, Company incurs other charges, including gas costs, penalty charges or cash-outs caused by excess monthly under deliveries, the customer or NGS shall be charged its pro rata share of such charges.

During an SFO, the foregoing calculation shall be replaced by the table in the Seasonal Flow Order section in Paragraph 3 of the RADS.

- 3.11.3 The Customer Proxy also shall be subject to any applicable penalty under the Operational Flow Order or Operational Matching Order sections of Paragraph 3 of these RADS in the event that such purchases occur during the existence of an OFO or OMO condition.
- 3.11.4 The Customer Proxy has no right to make purchases pursuant to this provision, and all such sales are considered interruptible sales except to the extent that the Customer has contracted for Standby Service.
- 3.11.5 The purchase of imbalance gas pursuant to this Paragraph shall not relieve the Customer Proxy of any applicable penalty resulting from the use of those quantities.

(C) Indicates Change

- 3.12 DELIVERIES IN EXCESS OF CONSUMPTION (OVER-DELIVERIES) (C)**
- 3.12.1 If, in any billing cycle, the Customer's consumption, plus retainage on the distribution system is less than the sum of: (a) the quantity of gas delivered to the Company's City Gate by the Shipper for the Customer's account during the billing cycle, minus (b) if the Customer Proxy subscribes to Rider EBS-Option 1, increases in the Customer Proxy's positive bank as permitted under EBS-Option 1, plus (c) bank transfers performed for the billing cycle, then such deliveries shall be considered imbalance gas purchased by the Company from the Customer Proxy.
- 3.12.2 For Customer Proxies electing Rider EBS-Option 1 or Rider EBS-Option 2, the price of such imbalance gas shall be purchased by the Company at the lower of: (C)
- i. a price equal to 80% of the average of the Daily Index prices for each day of the applicable month as reported in the Platts Gas Daily publication, in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint; or
  - ii. the lowest commodity cost of purchases by the Company during the calendar month, including the delivered cost of purchases at the City Gate, if any, excluding any purchases under fixed price commodity contracts for which the prices was determined more than thirty (30) days before the beginning of the calendar month. (C)
- In addition, if, in any month the Company incurs other charges, including gas costs, penalty charges or cash-outs caused by excess monthly over deliveries, the Customer or NGS shall be charged its pro rata share of such charges. (C)
- During an SFO, the foregoing calculation shall be replaced by the table in the Seasonal Flow Order section in this Paragraph 3 of the RADS. (C)
- 3.12.3 The Customer Proxy also shall be subject to any applicable penalty under the Operational Flow Order and Operational Matching Order sections in this Paragraph 3 of the RADS in the event that such sale occurs during the existence of an OFO or OMO condition. (C)
- 3.12.4 The purchase of imbalance gas pursuant to this Paragraph shall not relieve the Customer Proxy of any applicable penalty resulting from the delivery of those quantities. (C)

(C) Indicates Change

**3.13 LIMITATION WHERE A CUSTOMER PROXY HAS A POSITIVE BANK**

3.13.1 The drawdown of a positive bank is not a firm Distribution service, except as provided in Rider EBS-Option 1. Customer Proxies electing Rider EBS-Option 1 shall have firm access to positive banks as specified in Rider EBS-Option 1. For Customer Proxies electing Rider EBS-Option 2, the existence of a positive intra-cycle bank shall not prevent limitation of service to a Customer Proxy pursuant to the Limitations on Distribution Service section in Paragraph 2 of these Rules Applicable to Distribution Service, and drawdowns of positive banks may be prohibited whenever, in the Company's sole judgment, such prohibition is necessary to ensure that sufficient gas supplies are available to meet the daily or seasonal requirements of firm sales service Customers, or the balancing requirements of Choice Service Customers. (C)

**3.14 FLOW ORDER MANAGEMENT SERVICE**

3.14.1 The Flow Order Management Service shall be available to Customers using more than 540,000 thm per year served under Rate LDS – Large Distribution Service and Rate MLDS – Main Line Distribution Service that are not otherwise in an aggregation group. The service will allow the GDS Customers using more than 540,000 thm per year located in the same Pipeline Scheduling Point either to group together themselves, or to nominate an NGS agent which shall group the customers together. Upon formation of such group, each member's compliance with a flow order shall be determined based upon the sum of the scheduled deliveries and the daily requirements of the group. (C)

3.14.2 During an SFO, OFO or OMO, if the group, as a whole, has scheduled adequate deliveries to comply with the SFO, OFO or OMO, then no penalties shall be assessed to any member of the group, regardless of whether that particular member complied with the SFO, OFO or OMO.

3.14.3 During an SFO, OFO or OMO, if the group, as a whole, has not scheduled adequate deliveries to comply with the SFO, OFO or OMO, then a penalty shall be calculated based upon the group's overall non-compliance with the SFO, OFO or OMO. The total penalty shall be divided by the number of members in the group, and that amount shall be billed to each member.

3.14.4 The Flow Order Management Service shall be made available for a fee of \$.00093 per thm. A signed agreement must be completed prior to August 15th of the year in which the Flow Order Management Service is to commence. Customers must subscribe to the Flow Order Management Service for an entire year, beginning in November.

**3.15 GENERAL DISTRIBUTION AGGREGATION SERVICE**

This service is for any NGS that has been elected to serve as an Aggregation Agent by a General Distribution Customer, to be primarily responsible for delivering natural gas to the Company's City Gate on behalf of the Customer. The Aggregation Agent will be responsible, on an aggregate basis, for scheduling and nominating gas, for banking and balancing, receiving notices on behalf of the Customer, and for all other activities associated with the provision of the Natural Gas Supply Services.

(C) Indicates Change

3.15.1 Conditions:

3.15.1.1 Any NGS electing Aggregation service must sign an Aggregation service agreement.

3.15.1.2 Aggregation Agents will be allowed to establish one or more Aggregation Nomination Groups. Customers in an Aggregation Nomination Group must be located within the same Company Local Market Area and the same Pipeline Scheduling Point. Aggregation Agents must provide written notice to the Company that a Customer has elected to be in an Aggregation Nomination Group. The written notice must include the name of the Customer and the Customer's account number. Aggregation Nomination Groups must be comprised solely of General Distribution Service Customers.

3.15.1.3 The Aggregation Agent shall use its best efforts to achieve a balance between its deliveries and its Aggregation Nomination Group's total usage both on a daily and monthly basis, for each Aggregation Nomination Group. The Company reserves the right: (1) to require an Aggregation Agent to balance deliveries and takes of gas; or (2) to require a reasonably uniform daily delivery rate of gas which, at month's end, will equal the Aggregation Nomination Group's requirements for each Aggregation Nomination Group.

3.15.1.4 Aggregation Nomination Groups may include Customers taking service under any GDS rate schedule. Each Aggregation Nomination Group must contain only Customers that have elected the same option under Rider EBS.

3.15.1.5 An Aggregation Agent shall supply its Aggregation Nomination Group's full service requirements for natural gas. The Aggregation Agent accepts supply co-management responsibility as defined hereinafter.

3.15.1.6 Supply Co-Management Defined. The Aggregation Agent agrees to deliver gas supplies into the Company's designated City Gate receipt points on a daily basis, in accordance with the aggregate usage requirements of all those Customers that comprise the Aggregation Agent's Aggregation Nomination Group.

3.15.1.7 For those General Distribution Service Customers which are members of an Aggregation Agent's Aggregation Nomination Group without daily measurement, the Aggregation Agent agrees to the Company's estimate of takes. (C)

3.15.1.8 The Aggregation Agent agrees to pay all charges assessed to the Aggregation Agent by the Company as provided in the OFO and OMO sections of the Rules Applicable to Distribution Service. (C)

3.15.1.9 The Aggregation Agent shall also be required to balance its gas deliveries into the Company's system with the estimated overall usage levels of each individual Aggregation Nomination Group, in accordance with the provisions of Rider EBS.

(C) Indicates Change

3.15.1.10 The Company will provide the actual usage data for each Customer in that Aggregation Agent's Aggregation Nomination Group. The actual usage data provided will be for the Customer's most recent billing period as Customers are billed by the Company for Rates SGS-DS, SDS, LDS and MLS.

3.15.1.11 The Aggregation Agent's distribution quantities shall be determined from the Company's "Monthly Summary Billing Report." The "Monthly Summary Billing Report" reflects Customer's actual billed distribution quantities as reported to the Aggregation Agent, as generated within the Company's revenue reporting system.

3.15.2 Aggregation Service Under Rider EBS

3.15.2.1 The Aggregation Agent will be allowed to aggregate all participating individual Customer's quantities and any applicable bank tolerances for the purposes of administering Rider EBS.

3.15.2.2 Should a Customer, either by itself or through its Aggregation Agent terminate its General Distribution Aggregation Service, or its General Distribution Service, no portion of the aggregate bank will be assigned to the Customer. Should all the Customers in an Aggregation Nomination Group, either by themselves or through their Aggregation Agent, terminate their General Distribution Aggregation Service or their General Distribution Service, and the Aggregation Agent has no other Aggregation Nomination Group to transfer the bank of gas, then the bank may be purchased by the Company at a price determined in accordance with the Deliveries in Excess of Consumption paragraph of these Rules Applicable to Distribution Service.

3.15.2.3 At the close of each business month, an accounting will be made comparing the total quantities delivered into the Aggregation Nomination Group versus the consumption of the Customers within the Aggregation Nomination Group. For Nomination Aggregation Groups comprised of customers electing Rider EBS-Option 1 or Rider EBS-Option 2, the accounting shall compare the Nomination Aggregation Group's total monthly deliveries to its total monthly consumption.

3.15.2.4 Should the total consumption of the Nomination Aggregation Group exceed its total deliveries, adjusted for unaccounted-for gas and appropriate Customer's Btu adjustments, plus for Nomination Aggregation Groups comprised of customers electing Rider EBS-Option 1, any bank of gas from the previous month, the Aggregation Agent shall be charged an amount for recovery of purchased gas costs as set forth in the Consumption in Excess of Deliveries paragraph of these Rules Applicable to Distribution Service plus the non-gas portion of commodity rates contained in the first block of Rate SGS - Small General Service.

(C) Indicates Change



3.15.2.5 Should the total deliveries for the Nomination Aggregation Group exceed its total consumption, the excess deliveries shall be considered imbalance gas purchased by the Company from the Aggregation Agent as specified in Paragraph 3.12 of these Rules Applicable to Distribution Service.

3.15.3 Customer Accountability

3.15.3.1 Customers in the Aggregation Nomination Group remain ultimately responsible for all imbalance purchases, banking/balancing charges and SFO, OFO or OMO charges, if the Aggregation Agent fails to pay such charges. Failure of an Aggregation Agent to pay charges will be grounds for immediately ending the Aggregation Agent's authority.

3.15.4 Assignment. The Aggregation Agent shall only assign its Aggregation Nomination Groups to another Aggregation Agent with the prior written consent of the Company. The Company shall not unreasonably withhold its consent; however, the Company may condition the assignment upon the fulfillment of reasonable requirements including but not limited to: requiring the assignee to take assignment of any gas bank balance existing at the time of the assignment; requiring the assignee to take assignment of any financial obligation existing at the time of the assignment, or requiring the Aggregation Agent to represent that the Customers in its Aggregation Nomination Group consent to the assignment. (C)

**3.16 NGS's DISCONTINUATION OF ITS PROVISION OF NATURAL GAS SUPPLY SERVICES TO ANY ONE CUSTOMER ON THE COMPANY'S SYSTEM**

3.16.1 In the event the NGS desires to discontinue providing Natural Gas Supply Services to any Customer on the Company's system, the NGS shall provide 30 days written notice to the Company. The written notice must include the NGS's name, the Customer's name and the Customer's account number.

**3.17 NGS's DISCONTINUATION OF ITS PROVISION OF NATURAL GAS SUPPLY SERVICES ON THE COMPANY'S SYSTEM**

3.17.1 In the event the NGS elects, or is forced, to discontinue its provision of Natural Gas Supply Services on the Company's system, it shall provide written notice to the Company at the earliest practical time that it intends to discontinue providing Natural Gas Supply Services. The NGS shall continue any obligation to maintain its financial security instrument until it has satisfied all of its outstanding claims of the Company. Upon the NGS's discontinuation of Natural Gas Supply Services, the Company may offset any and all amounts owed to it by the NGS against any and all amounts owed by the Company to the NGS, including without limitation, charges for imbalance gas sold by the Company, out of period adjustments to the NGS's account, amounts owed to the NGS for bank balances, amounts owed to the NGS for accounts receivable collected by the Company, and amounts owed to the Company for SFO, OFO, or OMO charges, etc.

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**Tariff Gas – Pa. P.U.C. No. 9**

**Columbia Gas of Pennsylvania, Inc.**

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#### **4. RULES APPLICABLE ONLY TO CHOICE SERVICE**

4.1 This Paragraph applies to all Choice Service on the Company's system.

##### **4.2 AVAILABILITY**

Choice Service is available to any Customer or group of Customers served under Rate RDS - Residential Distribution Service and Rate SCD - Small Commercial Distribution when: (C)

4.2.1 An NGS has one or more Choice Aggregation Nomination Group(s) with an aggregate annual demand of at least 53,650 thms or a minimum of 50 Customers, and which is in compliance with the Choice Aggregation Provisions of this Paragraph 4;

4.2.2 The Customer's NGS agrees to take capacity as set forth in the "Capacity Requirements" Paragraph of these Rules Applicable to Distribution Service;

4.2.3 The Company has sufficient Storage to provide daily banking and balancing activity, and if capacity is to be assigned, the Company has sufficient upstream capacity, with appropriate upstream interconnections to the Company's City Gate to provide the NGS's primary firm transportation contract quantities;

4.2.4 The existing capacity of the Company's facilities and other physical conditions are sufficient to deliver the quantities required by all of the NGS's Choice Aggregation Nomination Groups; and

4.2.5 The NGS has acquired, or has agreed to acquire, an adequate supply of natural gas, which must be firm supply for the months of November through March, and which must be of a quality acceptable to the Company, including allowances for any retention required by the applicable upstream transporters and for delivery service lost and unaccounted-for gas to be retained by the Company and other transporters, and has made, or has caused to be made, arrangements by which such gas supply can be transported directly to the Company's system in the Local Market Area in which the Customer is located, unless otherwise permitted by the Company in writing. The NGS is required to acquire the necessary firm supply to serve the Choice Daily Delivery Requirement for each of its Choice Aggregation Nomination Groups for the months of November through March.

4.2.6 An NGSs agrees to refer to the Commission's guidelines on Customer Information Disclosure, Docket No. M-00991249F0005, for requirements related to NGS disclosure of the terms of service, marketing, advertising and sales practices, and privacy of customer information.

(C) Indicates Change

#### **4.3 APPLICATION PROCESS**

- 4.3.1 In addition to the Initial NGS Application, all NGSs must enter into an agreement in the form prescribed by the Company prior to providing Natural Gas Supply Service to Choice Customers under these Rules Applicable to Distribution Service (“NGS Choice Distribution Aggregation Agreement”). The NGS Choice Distribution Aggregation Agreement shall specify: the name, address and telephone number of the NGS, the name, address, telephone and fax numbers to which all notices are to be delivered, an e-mail address (if available), the NGS’s Capacity Assignment election, the source of the gas, the delivery point to the Company, the NGS’s billing option selection, and the NGS’s Rate Statement Information. If any of the information on the NGS Choice Distribution Aggregation Agreement changes, the NGS shall submit an updated NGS Choice Distribution Aggregation Agreement specifying the changes. (C)
- 4.3.2 Within sixty (60) days of receipt of all necessary information requested by the Company to evaluate a NGS Choice Distribution Aggregation Agreement, the Company will respond to the NGS Choice Distribution Aggregation Agreement and either agree to supply service or to deny service. If the Company refuses to provide service under the Rules Applicable Only to Choice Distribution Service section of this these Rules Applicable to Distribution Service, the Company shall provide detailed support for its decision.
- 4.3.3 A Choice NGS may change their Annual Capacity Assignment election by submitting a new NGS Choice Distribution Aggregation Agreement by January 1. If the Company approves the revised Annual Capacity Assignment election, it will become effective April 1 of the year in which the revision was submitted. (C)

#### **4.4 CHARACTER OF SERVICE TO BE RENDERED**

- 4.4.1 The NGS shall be responsible for obtaining the entire gas supply for each of its Choice Aggregation Nomination Groups. The NGS shall obtain interstate pipeline firm capacity either from the Company or if permitted under these Rules Applicable to Distribution Service, from another source to ensure that the Customer receives Firm Service in accordance with the provisions of the tariff, and the NGS shall obtain adequate gas supplies to ensure that the Customer receives Firm Service in accordance with the provisions of the tariff. The Company shall remain responsible for distributing the gas pursuant to the Company’s obligations under its tariffs.
- 4.4.2 Service Obligations of the Supplier of Last Resort. The Supplier of Last Resort (“SOLR”) is the Company. The following services will be provided by the SOLR: Natural Gas Supply Service to those Customers who have not chosen an alternative NGS or who choose to be serviced by their SOLR; Natural Gas Supply Services to those Customers who are refused supply service from an NGS; or Natural Gas Supply Services to those Customers whose NGS has failed to deliver its requirements. PA. P.U.C. Docket No. L-00990144.

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**4.5 CUSTOMER INFORMATION**

- 4.5.1 The NGS List. The Company will maintain a list of the licensed NGSs including appropriate contact information as provided by the NGS, which have also met the Company's requirements. This list will be made available to Customers upon request.
- 4.5.2 Requests for Information. The Company will respond to reasonable requests for efficiency information by providing materials or directing inquiries to the PUC. Customers served under Rate Schedules RSS, RDS, SCD or SGSS, upon request from the Customer, are entitled to receive free of charge once per year, Historical Billing Data and charges which are readily available in the billing system, provided the Company reads the Customer's meter for billing purposes. The Historical Billing Data will be provided in terms of thms. The Company shall notify consumers via bill message that information on energy efficiency and Historical Billing Data is available upon request. PA. P.U.C. Docket No. M-00991249F0005. (C)
- 4.5.3 Choice-Eligible Customer List (ECL). In accordance with the Commission's Final Order Issuing Interim Guidelines for Natural Gas Distribution Company ECLs at Docket No. M-2012-2324075, the Company will make available an electronic ECL of Choice-eligible customers to NGSs that have been licensed by the Commission and approved by the Company to provide Choice service on Columbia's system. The ECL will contain only the information of Choice-eligible customers who have not restricted the release of their private information as detailed in the Privacy of Customer Information paragraph. (C)
- 4.5.3.1 The ECL will include the following data elements:
- a. Customer Account Number
  - b. Customer Name
  - c. Service Address
  - d. Billing Address
  - e. Tariff Rate Class and Schedule
  - f. Rate Subclass/Rate Subcode
  - g. Meter Read Cycle
  - h. SOLR/Shopping Status (Y or N)
  - i. Monthly Consumption (each of 12 months)

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**4.5 CUSTOMER INFORMATION - continued**

- 4.5.3.2 The ECL will be available at the following website: columbiasuppliers.com, and updated monthly. (C)
- 4.5.3.3 Every three years the Company will re-solicit all Choice-eligible customers regarding their option to restrict some or all of their information for the purpose of creating a new and refreshed ECL. Customers who previously restricted their information are required to reaffirm their election at this time.
- 4.5.4 Privacy of Customer Information. The Company may release private Customer information to third parties, such as NGSs participating in the Company's Choice program, only after informing each Customer via bill insert of its intent to release such information. The Company will notify customers of the option to limit or restrict their private information by: (C)
- 4.5.4.1 Bill Insert. At least once each year, the Company will include an insert in every customer bill. In addition, each new customer will receive the bill insert in their initial bill. (C)
- The bill insert notifies customers: 1) how the customer account and usage information will be used; 2) how to opt-out of the ECL; 3) what their opt-out choice means; and 4) that they may change preferences either by first class mail or via electronic or telephonic means. (C)
- 4.5.4.2 Triennial Letter. Every three years the Company will mail a letter to the mailing address of every Choice-eligible customer that provides customers with the information contained in the bill insert above, and notifies customers who have previously limited or restricted their information that they must renew that request in order to retain a restricted status of their account information. (C)
- 4.5.4.3 Customer Request to Restrict Information. Customers may restrict information according to one of the following two restriction options: 1) restrict the release of only the customer's historical usage data; or 2) restrict the release of all private customer information including name, billing address, service address, rate class, rate schedule, account number, meter reading cycle, shopping status, and historical usage. (C)
- Each customer may notify the Company of their desire to restrict the release of private information by one of the following options: 1) fill in the necessary information on the form included on the back of the bill insert or included with the triennial letter, and return the form with the regular monthly payment or separately mail to the Company; 2) send a letter to the Company; 3) call the Customer Satisfaction Center at 1-888-460-4332; 4) use the Company's webpage that explains the ECL and options; or 5) e-mail the request to cpacustserv@nisource.com. (C)
- Customers may request to restrict the release of information at any time and the Company shall then honor that request until the next triennial refresh, when the customer must reaffirm their election.

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- 4.5.5 For Choice Customers enrolled with an NGS, the Company will provide NGSs with each Customer's actual usage data for each Customer's most recent billing period as Customers are billed by the Company.

#### **4.6 ENROLLMENT PROCEDURES**

- 4.6.1 Rolling Enrollment. NGSs shall be able to submit new Customers to Choice Service by 5:00 PM Eastern Standard Time each processing day throughout the year using the Choice EBB. When accurate customer information is submitted to the Choice EBB the customer account will reflect the change in gas supplier effective the day after the customer's next meter reading date or day the waiting period expires, whichever is later. Customers may cancel their request to change gas suppliers within five (5) calendar days after their account is submitted to the Choice EBB. (C)
- 4.6.2 Customer Contacting the Company. If a Customer orally contacts the Company to request a change of NGSs, the Company will notify the Customer that the selected NGS must be contacted directly in order to initiate the change. PA. P.U.C. Docket No. M-00991249F006. The Customer may contact the Company directly at any time and request to be placed on SOLR service. If the Customer contacts the Company requesting to be placed on SOLR service, the Company shall place the Customer on SOLR service by submitting that Customer through the Choice EBB, in the same manner that an NGS would submit a Customer.
- 4.6.3 Enrollment Procedure. The Customer must contact their NGS to initiate the request to initiate, terminate or change their NGS. Enrollment may be performed either telephonically, in writing or through the Internet. Customers may be enrolled in accordance with the following requirements:
- 4.6.3.1 Telephonic Enrollment. A Customer may enroll in the Choice Service using Telephonic Enrollment. The NGS agrees to tape record the "Enrollment Confirmation" (as defined in this sub-paragraph) of each Customer. The Enrollment Confirmation is defined as a recording that includes, at a minimum, the Customer stating: his/her name, his/her twelve (12) digit Company account number, his/her service address, his/her mailing address, his/her intent to be a customer of the NGS, and the date that the enrollment is being performed. The selected NGS will notify the Company that it was selected to serve the customer by the end of the next business day following the enrollment. After the Company is notified that the Customer desires to select a new NGS, the Company shall send written

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notification to the Customer seeking verification of the Customer's intent to select a new NGS. The written notice shall be mailed by the end of the next business day following the receipt of the notification of a selection of an NGS. The written notification will explain the five day waiting period in which the selection of the NGS may be canceled before the change takes place and the date service with the new NGS will begin (unless canceled within the five-day waiting period). The five-day waiting period shall commence on the day the written notice is sent. The Customer shall have five (5) days from the date that the written notification is sent to inform the Company that the Customer does not desire to select a new NGS. Upon such notification, the Company shall ensure that the Customer remains with its current Natural Gas Provider. The NGS agrees to keep a copy of the tape recording of the Enrollment Confirmation for so long as that Customer remains a customer of the NGS. The NGS agrees to provide a copy of all tape recordings of all Enrollment Confirmation(s) with that Customer to the Company upon the request of the Company. Failure to supply a copy of the tape recordings of all Enrollment Confirmation(s), within five (5) days of the Company's request, shall cause the Customer to be returned to its previous Natural Gas Provider, and a \$50.00 fee shall be paid by the NGS to partially offset the Company's cost of the investigation. (C)

4.6.3.2 Written Enrollment. A Customer may enroll in the Choice Service using Written Enrollment. The NGS agrees to maintain written confirmation of the Enrollment Confirmation (as defined in this Paragraph) of each Customer for so long as that person remains a Customer of the NGS. Valid Written Enrollment requires a document signed by the Customer which document's sole purpose is to obtain the Customer's consent to change NGSs. Documents not considered as valid include, but are not limited to, canceled checks, signed entries for contests and documents used to claim prizes won in contests. The written confirmation of the Enrollment Confirmation shall be defined to include, at a minimum, the Customer's name, his/her twelve (12) digit account number, his/her service address, his/her mailing address, his/her signature, an indication of the Customer's intent to enroll in the Choice Service, and the date that the enrollment is being performed. The selected NGS will notify the Company that it was selected to serve the customer by the end of the next business day following the enrollment. After the Company is notified that the Customer desires to select a new NGS, the Company shall send written notification to the Customer seeking verification of the (C)

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Customer's intent to select a new NGS. The written notice shall be mailed by the end of the next business day following the receipt of the notification of a selection of an NGS. The written notification will explain the five day waiting period in which the selection of the NGS may be canceled before the change takes place and the date service with the new NGS will begin (unless canceled within the five-day waiting period). The five-day waiting period shall commence on the day the written notice is sent. The Customer shall have five (5) days from the date that the written notification is sent to inform the Company that the Customer does not desire to select a new NGS. Upon such notification, the Company shall ensure that the Customer remains with its current Natural Gas Provider. PA. P.U.C. Docket No. M-00991249F006The NGS agrees to provide a copy of all written confirmations of all Enrollment Confirmation(s) with that Customer to the Company upon request of the Company. Failure to supply a copy of the written Enrollment Confirmation(s) within five (5) days of the Company's request shall cause the Customer to return to its previous Natural Gas Provider, and a \$50.00 fee shall be paid by the NGS to partially offset the Company's cost of the investigation.

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4.6.3.3 Internet Enrollment. A Customer may enroll in the Choice Service using Internet Enrollment. If an NGS desires to provide for Internet Enrollment, the NGS agrees to maintain a webpage to provide for Internet Enrollment, which webpage clearly identifies the legal name of the NGS, its address, and telephone number. The NGS agrees to maintain a printed or electronic copy of information appearing on the webpage and received through the webpage at the time when the Customer requested to take service from the NGS ("Enrollment Confirmation"). The Enrollment Confirmation is defined to include, at a minimum, the NGS's legal name, a copy of the agreement between the NGS and the Customer as it appeared at the time the Customer requested service from NGS, the Customer's name, his/her twelve (12) digit Company account number, his/her service address, his/her mailing address, an indication of the Customer's intent to be a customer of that particular NGS, and the date that the enrollment is being performed. The selected NGS will notify the Company that it was selected to serve the customer by the end of the next business day following the enrollment. After the Company is notified that the Customer desires to select a new NGS, the Company shall send written notification to the Customer seeking

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verification of the Customer's intent to select a new NGS. The written notice shall be mailed by the end of the next business day following the receipt of the notification of a selection of an NGS. The written notification will explain the five day waiting period in which the selection of the NGS may be canceled before the change takes place and the date service with the new NGS will begin (unless canceled within the five-day waiting period). The five-day waiting period shall commence on the day the written notice is sent. The Customer shall have five (5) days from the date that the notice is sent to inform the Company that the Customer does not desire to select a new NGS. Upon such notification, the Company shall ensure that the Customer remains with its current Natural Gas provider. The NGS agrees to keep a printed or electronic copy of the Enrollment Confirmation for so long as that person remains a customer of the NGS. The NGS agrees to provide a copy of all Enrollment Confirmation(s) to the Company upon request of the Company. Failure to supply a copy of all Enrollment Confirmation(s) within five (5) days of the Company's request shall cause the Customer to be returned to its previous Natural Gas Provider, and a \$50.00 fee shall be paid by the NGS to partially offset the Company's cost of the investigation.

- 4.6.4 Waiting Period Restrictions. If, within the five (5) day waiting period, any Customer informs the Company that the Customer does not desire to select a new NGS, the NGS shall not resubmit that Customer through the Choice EBB unless the NGS obtains a new Enrollment Confirmation from that Customer.
- 4.6.5 NGS Customer Submission Procedure. After the Customer selects an NGS, the NGS shall submit the Customer's account number, Choice Aggregation Nomination Group and NGS rate code to the Company through the Choice EBB. Customer submissions will be processed each processing day throughout the month. As of the fifteenth day of each month, or the prior business day if the fifteenth falls on a non-business day, the Company will determine the Daily Delivery Requirement and capacity assignment levels for the upcoming calendar month based on Choice enrollment data submitted by that date. (C)
- 4.6.6 The Company shall process the request to initiate, terminate or change a Customer's NGS one time per billing cycle in accordance with this Rule and the Commission's Order on Establishing Standards for Changing Natural Gas Suppliers at Docket M-00991249F0006. (C)

(C) Indicates Change

- 4.6.7 Customer Requests to Discontinue Distribution Service. If the Customer orally contacts the Company to request a disconnection of service, the Company will verify whether the Customer wants to discontinue Distribution Service at the present service address, or whether the Customer wants to discontinue receiving Natural Gas Supply services from their current NGS. If the Customer wants to discontinue Distribution Service, the Company shall proceed pursuant to Rule 19 of its tariff, and the Company will notify the Customer's NGS that the Customer has ceased taking Distribution Service, and the Company will inform the Customer that the Company is notifying the NGS. If the Customer informs the Company that the Customer wants only to discontinue taking Natural Gas Supply Services from that NGS, the Company will inform the Customer that it is to contact its NGS.

#### **4.7 CHOICE AGGREGATION SERVICE**

- 4.7.1 Aggregation Service is a service provided by the Company that allows Aggregation Agents to deliver to the Company on an aggregated basis those natural gas supplies that are needed to satisfy the requirements of the customers on Distribution Service and in accordance to the rules that the Company has established regarding Choice Service.

- 4.7.2 All Choice Customers must belong to a Choice Aggregation Nomination Group. The Customer's NGS shall serve as the Aggregation Agent. The Aggregation Agent will be responsible, on an aggregate basis, for scheduling and nominating gas quantities specified by the Company. (C)

- 4.7.3 Conditions:

4.7.3.1 Aggregation Agents will be allowed to establish one or more Choice Aggregation Nomination Groups. Customers in a Choice Aggregation Nomination Group must be located within the Company's system and the same Pipeline Scheduling Point. Aggregation Agents must provide written notice to the Company that they want a Customer to be in a Choice Aggregation Nomination Group, which shall be performed through a submission on the Choice EBB. Choice Aggregation Nomination Groups must be comprised solely of Choice Customers.

4.7.3.2 NGS shall supply its Choice Aggregation Nomination Groups' Choice Daily Delivery Requirement for natural gas on both a daily and monthly basis. NGS accepts supply co-management responsibility as defined hereinafter.

4.7.3.3 Supply Co-Management Defined. NGS agrees to deliver gas supplies into the Company's designated City Gate receipt points on a daily basis, in an amount equal to the Choice Daily Delivery Requirement of each of the NGS's Choice Aggregation Nomination Group. NGS agrees to the Company's estimate of takes and NGS agrees to pay all charges assessed by the Company as provided in Paragraph 4.11.

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4.7.4 Aggregation Imbalances

4.7.4.1 There shall be an annual reconciliation and cash-out of the difference between the actual consumption of each Choice Aggregation Nomination Group and the NGS's deliveries on behalf of each Choice Aggregation Nomination Group. The reconciliation and cash-out amount shall be calculated annually following each July billing cycle.

4.7.4.2 If the actual consumption of the Choice Aggregation Nomination Group is more than the NGS's deliveries on behalf of that group, the NGS must purchase the deficient quantity from the Company at the average price during the reconciliation period as reported in Platt's Inside FERC's Gas Market Report as published for the first of each month under the column heading "Index" for "Columbia Gas, App", adjusted for Columbia Gas Transmission, LLC's FTS retainage and commodity charge.

4.7.4.3 Likewise, if the actual consumption of the Choice Aggregation Nomination Group is less than the NGS's deliveries on behalf of that group, the Company shall purchase the excess quantity from the NGS at the average price during the reconciliation period as reported in Platt's Inside FERC's Gas Market Report as published for the first of each month under the column heading "Index" for "Columbia Gas, App", adjusted for Columbia Gas Transmission, LLC's FTS retainage and commodity charge.

4.7.4.4 In the event that an NGS's Choice Aggregation Nomination Group decreases by 10% or 1,000 Customers, the Company may elect to Cash Out that NGS at such time. If the actual consumption of the Choice Aggregation Nomination Group is more than the NGS's deliveries on behalf of the Company as specified in paragraph 4.7.4.2 above. If the actual consumption of the Choice Aggregation Nomination Group is less than the NGS's deliveries on behalf of that group, the Company shall purchase the excess quantity from the NGs as specified in paragraph 4.7.4.3 above.

(C)

4.7.5 Assignment. The NGS shall only assign the Choice Customer Group to another NGS with the prior written consent of the Company. The Company shall not unreasonably withhold its consent; however, the Company may condition the assignment upon the fulfillment of reasonable requirements including but not limited to: a demonstration that the agreement between the NGS and the Customer allows an assignment or that the customer had otherwise consented to the assignment; requiring the assignee to take assignment of any gas bank balance existing at the time of the assignment; or requiring the assignee to take assignment of any financial obligation existing at the time of the assignment.

(C) Indicates Change

**4.8 CAPACITY REQUIREMENTS**

- 4.8.1 Firm Capacity Requirement. The NGS shall utilize Primary FTS in its provision of services to the Customers. Each NGS shall hold capacity in an amount equal to or greater than the Choice Primary FTS Daily Capacity Requirement for each Choice Aggregation Nomination Group.
- 4.8.2 Primary FTS Capacity Assignment. The NGS must accept the assignment or release of Primary FTS capacity from the Company except as provided in the capacity assignment section below.
- 4.8.3 Capacity Assignment. The NGS must accept the assignment or release on a recallable basis at maximum rates of the Company's Primary FTS capacity in a quantity equal to the Choice Primary FTS Daily Capacity Requirement for each Choice Aggregation Nomination Group unless the Company has Additional Capacity Resource Requirements (ACRR) as described below.

The Company reserves the right to adjust capacity assignments on an as-needed basis as Customers are removed from the Choice Service; however, all capacity shall be assigned or released for one year periods. The Company shall provide written notification to the NGS in advance of such capacity adjustment.

For PSP 25, 26, 35, 38, 39 and 40, the NGS agrees, if required by the Company, to make daily deliveries through the assigned capacity without regard to the loss of Customers. The NGS must accept the assignment or release of either: Columbia Gas Transmission, LLC capacity and Columbia Gulf Transmission, LLC capacity or Columbia Gas Transmission, LLC capacity only. (C)

For PSP 36, the NGS agrees, if required by the Company, to make daily deliveries through the assigned capacity without regard to the loss of customers. The NGS must accept the assignment or release of either: 1) Dominion Energy Transmission, Inc. capacity, Columbia Gas Transmission, LLC capacity and Columbia Gulf Transmission, LLC capacity; or 2) Dominion Energy Transmission, Inc. capacity and Columbia Gas Transmission, LLC capacity. The amount of capacity assigned on each interstate pipeline will be based on the total Choice customer participation percentage in PSP 36 and is subject to change annually. (C)

The assignment or release of Columbia Gas Transmission, LLC FTS capacity and Dominion Energy Transmission, Inc. FT capacity shall be equal to the Choice Primary FTS Daily Capacity Requirement. (C)

The Columbia Gulf Transmission, LLC Rate Schedule FTS-1 capacity to be assigned or released shall be based upon the assigned Rate FTS capacity increased for applicable pipeline fuel. The Company shall release this capacity, on a recallable basis, utilizing the appropriate pipeline company electronic bulletin boards and the NGS shall execute the service agreements so generated by the pipelines prior to the end of the month to enable the NGS to nominate gas supplies under the service agreements for the following month.

Should the Choice Aggregation Nomination Group's quantity increase in subsequent months resulting in the need for additional capacity to be assigned to the NGS, the Company shall utilize the process described above to assign the additional quantities to the NGS with each assignment being for a one-year period.

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4.8.3.1 Other Primary FTS Option. The NGS may have the option to provide some or all Primary FTS capacity from some other source for a period of one year. This capacity option shall be made available to an NGS to the extent that the cumulative Other Primary FTS Daily Capacity Requirements (Other Primary FTS) of all NGSs requesting this option does not exceed the Additional Capacity Resource Requirement (ACRR).

An NGS providing Other Primary FTS is required to obtain and maintain capacity resources sufficient to deliver natural gas equal to its Choice Primary FTS Daily Capacity Requirements each day during the effective period of its capacity option election.

The cumulative Other Primary FTS of NGSs may not exceed the ACRR the Company may require in any year.

The ACRR for any year shall be the additional capacity, if any, which is required to meet design day requirements in excess of the Company's available design day capacity, as set forth in its annual 1307(f) filing, for the immediately following November through October period.

Effective November 2004, the NGSs currently providing Other Primary FTS capacity will be permitted to continue to provide the capacity for the November 2004 through October 2005 contract year, to the extent the Company concludes it needs additional capacity. To establish eligibility under this capacity option beginning in October 2005 and each year thereafter, an NGS must make a timely annual service election. No later than April 1 of each year, the Company will notify all NGSs of the ACRR. Thereafter, an NGS interested in providing firm capacity must notify the Company by June 1, in writing, of its desire to provide capacity, but not to exceed the Choice Primary FTS Daily Capacity Requirement for the NGS Choice Aggregation Nomination Group. Within 45 business days of receiving the timely submitted annual election, the Company will inform the NGS of its eligibility status and the amount of Other Primary FTS to be provided by the NGS. Elections will be accepted on a first come first serve basis, up to the ACRR. Eligibility will be based on the status of the NGS' aggregation agreement and its compliance thereto. An annual election of providing Other Primary FTS shall remain effective for the following one-year period November 1 through October 31.

This capacity option constitutes a limited exception to the otherwise applicable rules under this tariff. An NGS providing capacity under this option shall not be required to take assignment or release of the Company's Primary FTS as otherwise required.

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- 4.8.4 Should the Company decide to terminate its capacity on Dominion Energy Transmission, Inc. or Columbia Gas Transmission, LLC or Columbia Gulf Transmission, LLC, any capacity assignment will terminate no later than the end of the term of the Company's service agreement with the pipeline. It shall be the responsibility of the NGS to acquire primary firm transportation capacity subsequent to such termination. (C)
- 4.8.5 The NGS will at all times be responsible for operating the assigned capacity consistent with the terms and conditions set forth in the tariffs of the Company and the applicable pipeline companies.
- 4.8.6 **Insufficient Capacity.** The Company may require that the NGS verify that the Other Primary FTS contract rights exist. The NGS shall comply with the Company's request for verification. The failure or inability of the Company to verify the existence of such contract rights shall not relieve the NGS from any liability for failing to deliver gas, or subject the Company to any liability resulting from the NGS's failure to deliver. The Company may require the NGS to demonstrate in writing, and the NGS shall have the obligation to demonstrate in writing that: (a) The NGS has under contract sufficient firm capacity; AND (b) the NGS utilized such capacity to schedule sufficient supplies at the delivery points specified in the NGS Choice Distribution Aggregation Agreement to meet the needs of Customers served under these Rules Applicable to Distribution Service, and the pipeline confirmed such schedule to said delivery points. Failure to demonstrate that sufficient Other Primary FTS capacity was held shall subject the NGS to bear its respective share of any and all costs incurred by the Company as a result of the NGS's failure. Should an NGS fail to demonstrate that it held adequate capacity on a day when an OFO was in effect, the NGS shall be subject to the penalty provision described in Paragraph 4.11 of these Rules Applicable to Distribution Service, and the fees set forth in Paragraph 4.12. On any and all days in which the NGS's delivery of gas does not match the total requirements of all of the NGS's Choice Aggregation Nomination Groups, the NGS shall pay the Company the fees set forth in Paragraph 4.12 of these Rules Applicable to Distribution Service.

(C) Indicates Change



- 4.8.7 In recognition that the capacity provided by an NGS pursuant to the Other Primary FTS option may be needed by the Company to serve Customers in the event that the NGS discontinues providing Natural Gas Supply Services on the Company's system, and subject to the Company's obligations concerning its Acquisition Process for New and Renewed Capacity under the Joint Petition for Settlement of Restructuring Filing in Docket No. R-00994781, any Other Primary FTS capacity must be assignable to the Company or another NGS and available for the Company's use or assignment to another NGS. The capacity must also have terms and conditions that permit the contract term to be extended under the interstate pipeline's tariff and under FERC rules and regulations. At the request of the party assigning new, replacement and/or alternate capacity to the Company hereunder, the Company shall use its best efforts to obtain operationally and economically equivalent capacity to that assigned to it. Upon the Company's obtaining such equivalent capacity and the Commission's approval, the Company shall reassign the capacity back to the requesting party. Any capacity so returned or assigned to the Company and/or any replacement capacity provided by the Company shall qualify for assignment and/or full cost recovery by the Company under the Act. Licensed NGSs taking assignment or providing new or replacement capacity will be able to use supplies delivered through this capacity to satisfy the needs of all their Customers, subject to the operational requirements and limitations of the Company's system.

#### **4.9 GAS SUPPLY REQUIREMENTS**

- 4.9.1 Delivery Obligations. Every day the NGS shall deliver the Choice Daily Delivery Requirement for each of the NGS's Choice Aggregation Nomination Groups, unless directed otherwise by the Company through an Operational Flow Order.
- 4.9.2 Firm Contracts. The NGS agrees that it shall enter into firm supply contracts for the months of November through March for a daily gas supply quantity equal to the sum of the Choice Daily Delivery Requirement of all of its Choice Aggregation Nomination Groups plus any applicable pipeline fuel retention requirements.
- 4.9.3 Calculation of Choice Daily Delivery Requirement. The Company shall calculate the Choice Daily Delivery Requirement for each Choice Aggregation Nomination Group between the 15<sup>th</sup> and the 20<sup>th</sup> of each month and provide the NGS with its Choice Daily Delivery Requirements for each Choice Aggregation Nomination Group. The Choice Daily Delivery Requirement shall be calculated by the Company as follows: the Company shall add the estimated normalized annual consumptions of all Customers presently in the NGS's Choice Aggregation Nomination Group to arrive at an aggregate sum for the Choice Aggregation Nomination Group; the Company shall divide that aggregate sum by 365; and adjust it for Company use and Retainage. The resultant quantity shall be the Choice Daily Delivery Requirement for that Choice Aggregation Nomination Group. (C)

**Supplement No. 275 to  
Tariff Gas – Pa. P.U.C. No. 9  
Seventh Revised Page No. 239  
Canceling Sixth Revised Page No. 239**

**Columbia Gas of Pennsylvania, Inc.**

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- 4.9.4 Commencement of Natural Gas Supply Service. For Customers which were submitted to the Choice EBB by the 15<sup>th</sup> of the current month, the NGS is obligated to begin flowing gas in the amount of its Choice Daily Delivery Requirement on the first day of the following month. For Customers which were submitted to the Choice EBB after the 15<sup>th</sup> of the current month, the NGS is obligation to begin flowing gas on the first day of the second following month. During the interim period, the Customer shall be served by his existing Natural Gas Provider.
- 4.9.5 Delivery Requirements. NGSs must make firm deliveries to the Company on any and all days which shall meet the Choice Daily Delivery Requirements of each of the NGS's Choice Aggregation Nomination Groups. In PSP 36, the firm daily deliveries to the Company shall be made on both Columbia Gas Transmission, LLC and Dominion Energy Transmission, Inc. as specified in the Choice Daily Delivery Requirement. The NGS must deliver the Choice Daily Delivery Requirement, which must be firm supply for the months of November through March, and which must be of a quality acceptable to the Company, and the NGS must have made, or cause to be made, arrangements by which such gas supply can be transported directly to the Company's system in the Local Market Area in which the Customer is located on a firm basis, unless otherwise permitted by the Company in writing. (C)

In order to facilitate compliance with upstream pipeline restrictions, and to maintain operational integrity, it may be necessary from time to time for the Company to require Choice Natural Gas Suppliers to schedule natural gas supplies to the Company from multiple transmission pipeline delivery points or to such other delivery points as designated by the Company.

(C) Indicates Change

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Issued: May 2, 2018

M. A. Huwar  
President

Effective: July 1, 2018

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- 4.9.6 Insufficient Supplies. In the event that the NGS fails to deliver its Choice Daily Delivery Requirement to the Company, the Company shall have the right to require the NGS to demonstrate, and the NGS shall have the obligation to demonstrate that the NGS scheduled sufficient supplies at the delivery points specified in the NGS Choice Distribution Aggregation Agreement to meet its Choice Daily Delivery Requirements for each of its Choice Aggregation Nomination Groups, and that the pipeline confirmed such schedule to said delivery points. Failure to demonstrate that the Choice Daily Delivery Requirement was made to any market or interstate pipeline interconnection shall subject the NGS to bear its respective share of any and all costs incurred by the Company as a result of the NGS's failure. Should an NGS fail to demonstrate that it delivered its Choice Daily Delivery Requirement for each of its Choice Aggregation Nomination Groups on a day when an OFO was in effect, the NGS shall be subject to the penalty provision described in these Rules Applicable to Distribution Service Paragraph 4.11, and the fees set forth in Paragraph 4.12. On any and all days in which the NGS's delivery of gas does not match the Choice Daily Delivery Requirement of each of the NGS's Choice Aggregation Nomination Group, the NGS shall pay the Company the fees set forth in Paragraph 4.12 herein.
- 4.9.7 Adjustment to Choice Daily Delivery Requirements. The Company, at its discretion, may compare actual and weather normalized consumption immediately following the winter period. The Company may require any NGS to adjust the NGS's Choice Daily Delivery Requirements during the months of May, and June for the difference between the Choice Aggregation Nomination Group's actual consumption and weather normalized consumption.

#### **4.10 OPERATIONAL REQUIREMENTS**

- 4.10.1 In order to provide those customers who are located in Local Market Areas served by an interstate pipeline other than Columbia Gas Transmission, LLC a fair opportunity to obtain choice of an NGS, the Company may implement one of the following procedures: (C)
- 4.10.1.1 The Company may require all NGSs under this Schedule to accept assignment of capacity on interstate pipelines other than Columbia Gas Transmission, LLC in an amount which is proportional to the number of customers served by the NGS divided by all customers eligible for Choice Service. (C)

(C) Indicates Change

- 4.10.1.2 The Company may retain, renew or replace the interstate pipeline capacity on the interstate pipeline other than Columbia Gas Transmission, LLC and require NGSs under this Schedule, if authorized by FERC rules or orders, to deliver a portion of supplies required by this Schedule into such capacity with such proportion determined as in Paragraph 4.10.1.1, or (C)
- 4.10.1.3 The Company may make a payment to one or more NGSs to accept assignment of such capacity and use such capacity to meet the requirements of customers. Such payment shall be recoverable by the Company from customers. To the extent that such payment does not increase sales rates over levels which would be charged if the Company retained such capacity, it shall be recovered under the Purchased Gas Cost Rider from sales customers and customers subject to this Schedule. Any excess over such amount shall be recoverable under Rider CC. (C)
- 4.10.2 The “Calculation of Demand Cost for Customers Electing Choice Service” provisions of the Purchased Gas Cost Rider shall be deemed modified to the extent necessary consistent with the Company’s implementation of one of the foregoing procedures.
- 4.10.3 In the event an OFO limits deliveries to the Company via FTS capacity below the level of any capacity assigned, the unused FTS capacity may be reassigned by the assignee for the duration of the OFO event. The NGS shall be required, prior to the end of the year for which the capacity was assigned, to deliver additional quantities via ITS equal to the quantities not delivered via FTS capacity during the OFO event.

#### **4.11 OPERATIONAL FLOW ORDERS (OFOs)**

- 4.11.1 All Choice NGSs are subject to the Company's issuance of OFOs. The Company will have the authority to direct NGSs to adjust daily scheduled quantities to a specified level. Generally, during peak design day conditions, this specified level will be equal to the Choice Daily Delivery Requirement. Should conditions be greater or less than peak design day conditions, the specified level of the OFO may be greater or less than the Choice Daily Delivery Requirement.
- 4.11.2 When a difference between the daily OFO quantity and actual daily scheduled deliveries to the Company exist, the following charges will be assessed:
- (1) The therm difference will be multiplied by a rate equal to three times the highest of the midpoint prices reflected in Platts Gas Daily for the day of the OFO non-compliance and based on pipeline scheduling point applicable indices as specified in the Platts “Gas Daily”, Daily Price Survey – Designation by Pipeline Scheduling Point paragraph of Rule 2. Rules Applicable to All Distribution Service in the Rules Applicable to Distribution Service of this tariff; and, (C)
  - (2) The payment of all other charges incurred by the Company on the date of the OFO that results from the NGS's failure to comply with the OFO including a proportionate share of any pipeline penalties that are incurred by the Company.
  - (3) In the event midpoint prices referenced in subparagraph (1) above, are not published in Platts Gas Daily for the day of the OFO non-compliance, the highest price paid by the Company on that day shall be used as the index price. (C)

(C) Indicates Change

**4.12 RATES**

4.12.1 Customers served under Rate Schedules RDS and SCD will be billed all applicable charges under the rate schedule. The Customer, or Customer's NGS, shall pay directly to the interstate pipelines the charges for any assigned pipeline capacity.

4.12.2 For NGSs providing service under these Rules Applicable to Distribution Service, the following fees shall be assessed to the NGS:

NGS One-time Application Fee: \$390.00

4.12.3 In addition the following billing fees will apply:

Billed Account Adjustments: \$ 1,000.00 processing fee per adjustment plus;  
\$ 1.00 per adjusted account

4.12.4 Delivered Quantities. All quantities billed to Customers under these Rules Applicable to Distribution Service shall be considered actual quantities delivered, whether the meter reading is an actual or a calculated reading.

4.12.5 Failure to deliver the Choice Daily Delivery Requirement for any Choice Aggregation Nomination Group shall subject the NGS to a charge on the difference between the Choice Daily Delivery Requirement and the actual daily deliveries. The charge will be equal to the therm difference multiplied by a rate per therm that is three times the highest of the midpoint prices reflected in Platts Gas Daily for each day the NGS did not meet its Choice Daily Delivery Requirement and based on pipeline scheduling point applicable indices as specified in the Platts "Gas Daily", Daily Price Survey – Designation by Pipeline Scheduling Point paragraph of Rule 2. Rules Applicable to All Distribution Service in the Rules Applicable to Distribution Service of this tariff. (C)

In the event midpoint prices referenced in the above paragraph are not published in Platts Gas Daily for the day when the Choice Daily Delivery Requirement has not been met, the highest price paid by the Company on that day shall be used as the index price. (C)

In addition the NGS will be responsible for the payment of all other charges or costs incurred by the Company that result from the NGS's failure to deliver as required, including a proportionate share of any pipeline penalties incurred by the Company.

The NGS will also be required to deliver the remaining portion of its Choice Aggregation Nomination Group's estimated normalized usage via ITS in the summer months defined as April through October, unless the Company authorizes a lower or higher level of deliveries via ITS. (C)

(C) Indicates Change

- 4.13 COMPANY BILLING OF NGS NATURAL GAS SUPPLY SERVICES (C)**
- 4.13.1 Commodity Billing Services. The NGS may choose to bill the Customer directly for the Natural Gas Supply Services (Billing Option 1 below), or the NGS may choose to have the Company bill the Customer for Natural Gas Supply Services in which case the NGS shall sell its receivables to the Company (Billing Option 2 below). (C)
- 4.13.2 Adjustment of Accounts. If the NGS discontinues participation under this Schedule for any reason, the Company reserves the right to adjust the NGS's accounts to correct any prior errors for a period of twelve (12) months after the NGS discontinues participation. If the Customer discontinues participation under this Schedule for any reason, or if the Customer discontinues the NGS's service, the Company reserves the right to adjust the NGS's accounts to correct any prior errors for a period of twelve (12) months after the Customer has discontinued service.
- 4.13.3 Billing Option Selection. The NGS shall specify its initial Billing Option Selection as part of the NGS Choice Distribution Aggregation Agreement process. Effective eighteen (18) months after the Public Utility Commission issues a final order in Docket No P-2009-2099333, an NGS may choose Billing Option 1 or Billing Option 2 for all or a portion of its customers eligible for Rate SCD. Thereafter, if the NGS desires to change its Billing Option Selection, it may do so one time each calendar year by resubmitting a copy of the NGS Choice Distribution Aggregation Agreement with the desired Billing Option Selection specified. In the NGS Choice Distribution Aggregation Agreement, the NGS must select one of the following options: (C)
- 4.13.3.1 Billing Option 1: NGS Billing Service. The NGS shall bill the Customers for the Natural Gas Supply Services. The Company will not purchase the NGS receivables of any customer for which the NGS has chosen Billing Option 1. The NGS assumes full responsibility for nonpayment of the NGS's Natural Gas Supply Services charges under Billing Option 1. The NGS shall not bill the Customer for any services provided by the Company under its tariffs and the NGS agrees not to request its Customers to list the NGS's address as the address for Distribution billings. The Company shall provide the NGS with meter reading information and other reports in the Company's standard printed or electronic format on a monthly basis corresponding to the Company's Billing Cycle. The Company shall provide the NGS with said meter reading information no later than ten (10) days after the last day of each Billing Cycle. NGSs who are providing billing services shall comply with the billing and payment provisions set forth in 52 Pa. Code §§ 56.11-56.12, except § 56.15(12) and (13), and § 56.16(b)-(d). This obligation includes the obligation to offer residential customers equal monthly payment arrangements or "budget billing," as set forth in 52 Pa. Code § 56.12(7). NGSs shall abide by the credit determination and cash deposit standards set forth in 52 Pa. Code §§ 56.31-56.38, not including the obligation to serve as supplier of last resort. (C)

(C) Indicates Change

**4.13 COMPANY BILLING OF NGS NATURAL GAS SUPPLY SERVICES – continued**

4.13.3.2 Billing Option 2: Company Billing Service. The NGS elects to have the Company bill the Customers for the NGS's Natural Gas Supply Services charges. The NGS understands that the Company shall provide billing services pursuant to the requirements of its tariffs. The Company shall purchase the accounts receivable of any NGS that elects this billing option pursuant to the Voluntary Purchase of Receivables Program paragraph in these Rules Applicable to Distribution Service.

4.13.3.2.1 The Company shall provide the NGS with meter reading information and other reports in the Company's standard printed or electronic format on a monthly basis corresponding to the Company's Billing Cycle. The NGS shall provide the Company with all required billing determinants as indicated on the Company's "NGS Rate Statement" and other information that may be necessary for Customer billing as determined by the Company. The NGS shall provide said billing determinants in the standard printed or electronic format specified by the Company. The NGS shall provide the Company with said billing determinants no later than the 20<sup>th</sup> of the month prior to the effective Billing Cycle, by supplying a new NGS Rate Statement. If the 20<sup>th</sup> of the month falls on a weekend or holiday, the billing determinates shall be due on the last business day prior to the 20<sup>th</sup> of the month.

(C)

(C) Indicates Change



**4.13 COMPANY BILLING OF NGS NATURAL GAS SUPPLY SERVICES - continued**

- 4.13.3.2.2 The Customer will receive a consolidated bill from the Company which contains the NGS Natural Gas Supply Services charges in a format that complies with the Commission's Customer Information and Disclosure Guidelines. (C)
- 4.13.3.2.3 Late payment charges shall be applied to all charges when the Customer has selected an NGS who has chosen Billing Option 2. The late payment charges for the NGS's Natural Gas Supply Services charges are part of the Terms of Service between the NGS and the Customer. (C)
- 4.13.3.2.4 In the event the NGS or the Company declares bankruptcy, the non-bankrupt party may elect to terminate its agreement for Billing Option 2. Such election shall be in writing and shall become effective with the billing cycle beginning ninety (90) days after written notification is received by the Company or the NGS. If the NGS elects to terminate its agreement specifying Billing Option 2, the NGS may not return to Billing Option 2 for one (1) year following the effective date of such election. If the Company elects to terminate its agreement to provide Billing Option 2 for a bankrupt NGS, the NGS may not return to Billing Option 2 until it emerges from bankruptcy. (C)

**4.13 COMPANY BILLING OF NGS NATURAL GAS SUPPLY SERVICES - continued**

4.13.4 Voluntary Purchase of Receivables Program

- 4.13.4.1 An NGS that elects Billing Option 2 for its customer accounts shall be required to sell all its accounts receivable to the Company as specified in this Purchase of Receivables (POR) program paragraph. The NGS shall be required to execute an Accounts Receivable Purchase Agreement with the Company to implement the POR program.
- 4.13.4.2 An NGS must elect Billing Option 2 for their residential customer accounts and shall sell all of its residential customer accounts receivable to the Company.
- 4.13.4.3 An NGS participating in the POR program by electing Billing Option 2 is required to accept a new customer for enrollment without regard to the credit-related issues or payment history.
- 4.13.4.4 An NGS participating in the POR program by electing Billing Option 2 shall not request a security deposit from a customer.
- 4.13.4.5 The Company will purchase the NGS receivables at a fixed reduced base discount rate which is based on the Company's experienced uncollectible accounts expense ratio established in the Company's then most recent base rate proceeding.
- 4.13.4.6 The Company will purchase only receivables associated with the NGS's Natural Gas Supply Services charges and no other products or services that may be provided by NGSs. The Natural Gas Supply Services charges eligible under the POR program shall not include any charges associated with the following: termination fees, energy efficiency service or equipment, a non-recurring charge billed by an NGS for calling the NGS call center or negotiating a payment arrangement, security deposits charged by an NGS, other equipment or services provided by an NGS such as heating equipment repairs or maintenance policies or any charges associated with carbon based attributes, including value added green products like carbon attributes. (C)
- 4.13.4.7 The Company will have the right to terminate a customer's service for failure to pay the NGS's Natural Gas Supply Services charges portion of the bill. Such termination of service will comply with all applicable laws and regulations regarding termination of service.
- 4.13.4.8 The Company may require full payment of any balance outstanding for the NGS's Natural Gas Supply Services charges before reconnecting service that has been terminated for nonpayment. When requiring full payment, the Company will comply with all applicable laws and regulations regarding reconnection of service.
- 4.13.4.9 The Company, at its discretion, may decide to terminate the Purchase of Receivables program. The Company will provide at least three (3) months advance notice to any NGS participating in the POR program and all parties to Docket No. P-2009-2099333.

(C) Indicates Change

#### **4.13 COMPANY BILLING OF NGS NATURAL GAS SUPPLY SERVICES – continued**

##### 4.13.5 Distribution Billing Services.

4.13.5.1 The Company shall bill all Customers for its Distribution service regardless of whether the NGS or the Company provides Commodity Billing Services. The Company shall provide NGSs with individual Customer's usage data for the Customer's most recent billing cycle as Customers are billed by the Company.

4.13.5.2 The NGS's Natural Gas Supply Service quantities shall be determined from the Company's "Monthly Summary Billing Report." The "Monthly Summary Billing Report" reflects Customer's billed transport quantities as reported to the NGS, as generated within the Company's revenue reporting system. (C)

#### **4.14 COMPLAINT HANDLING PROCESS**

4.14.1 General Complaints. Choice Customers shall directly contact the party (NGS or the Company) responsible for the service in question as an initial step for complaint and problem resolution. If the Customer mistakenly contacted the wrong entity, the Customer shall be promptly referred to the appropriate contact. In the event of an unexpected loss of firm Natural Gas Distribution Service, the Customer shall be directed to the NGDC. If the Complaint involves the service of both the NGS and the Company, the Company will coordinate with the NGS so that a proper investigation to a customer dispute is conducted and completed within the time period prescribed by 52 Pa. Code §56.151(5). In such a complaint, the NGS shall provide all information needed by the Company relating to the Customer's dispute and must provide that information within five (5) business days after the Company requests the information. Complaints that pertain to 52 PA Code Chapter 56 (relating to standards and billing practices for residential utility service) matters shall be handled and resolved in accordance with the applicable standards in Chapter 56. The Company will give the PUC access to disclosure statements, billing and other Customer information resources for compliance reviews as deemed necessary by the PUC. PA. P.U.C. Docket No. M-00991249F0005. If a Customer informs the Company that the problem has not been resolved, the Company will inform the Customer of their right to file an informal appeal with the Bureau of Consumer Services at the Commission and provide the Customer with the toll-free telephone number and mailing address of the Commission.

(C) Indicates Change

4.14.2 Slamming Complaints. When a Customer contacts the Company after the 10 day waiting period and alleges that their NGS has been changed without their consent, the Company shall consider the matter a Customer-registered dispute and investigate and respond to the dispute consistent with the requirements found in §§56.151 and 56.152. A Customer who has had an NGS changed without having consented to the change shall be switched back to the previous Natural Gas Provider. Any charges involved in the switch back to the previous Natural Gas Provider shall be the responsibility of the NGS that initiated the change without the Customer's consent. PA. P.U.C. Docket No. M-00991249F006.

#### **4.15 INDEMNIFICATION**

4.15.1 The NGS shall indemnify, save harmless and at Company's option, defend Company from and against any and all losses, claims, demands, damages, costs (including, without limitation, reasonable attorney's fees), expenses, liabilities, proceedings, suits, actions, restrictions, injunctions, fines, judgments, penalties and assessments which Company may suffer for, on account of, by reason of or in connection with service provided under these Rules Applicable to Distribution Service, and in connection with any bodily injury, including death to any person or persons (including, without limitation, the NGS's employees) or any damage to or destruction of any property, including without limitation, loss of use thereof, arising out of, in any manner connected with or resulting from the gas or services furnished by the NGS under these Rules Applicable to Distribution Service.

#### **4.16 TERMINATION OF AN NGS's PARTICIPATION UNDER THIS SCHEDULE**

4.16.1 Should any NGS elect or be required to discontinue serving Customers on the Company's distribution system under Customer Choice, the NGS shall: a) provide all notices required under 66 Pa. C.S. Section 2207(i); b) reassign any capacity originally assigned to it by the Company back to the Company or assign to the Company any new, replacement and/or alternate capacity it acquired; or c) assign the capacity identified in "b)" to another NGS that has accepted assignment of the first "NGS's" Customers; and d) the NGS shall continue its obligation to maintain its financial security instrument until it has satisfied all of its outstanding claims of the Company. Upon an NGS's discontinuation of Natural Gas Supply Services, the Company may offset any and all amounts owed to it by the NGS against any and all amounts owed by the Company to the NGS, including without limitation, charges for imbalance gas sold by the Company, out of period adjustments to the NGS's account, amounts owed to the NGS for bank balances, amounts owed to the NGS for accounts receivable collected by the Company, and amounts owed to the Company for OFO charges, etc.

(C)

(C) Indicates Change

# **COLUMBIA GAS OF PENNSYLVANIA, INC.**

121 Champion Way, Suite 100

Canonsburg, Pennsylvania

## **RATES AND RULES**

**FOR**

**FURNISHING GAS SERVICE**

**IN**

**THE TERRITORY AS DESCRIBED HEREIN**

ISSUED: March 18, 2022

EFFECTIVE: May 17, 2022

ISSUED BY: MARK KEMPIC, PRESIDENT  
121 CHAMPION WAY, SUITE 100  
CANONSBURG, PENNSYLVANIA 15317

## **NOTICE**

This Tariff Supplement Makes Changes to the Existing Tariff - See List of Changes Made by This Tariff Supplement on Pages No. 2 and 2a.

**LIST OF CHANGES MADE BY THIS TARIFF SUPPLEMENT**

<b>Page</b>	<b>Page Description</b>	<b>Revision Description</b>
Cover	Tariff Cover Page	Supplement No., Issue and Effective Date.
2-2a	List of Changes	List of Changes.
4	Table of Contents	Added Rider RNA – Revenue Normalization Adjustment Added Rider EE Rider – Energy Efficiency Rider
16	Rate Summary	The Customer Charges, Distribution Charges and Pass-through Charges increased. The “Gas Supply Charge” decreased. The “Distribution System Improvement Charge (DSIC)” has been set to zero. Added a column labeled “Revenue Normalization Adjustment”.
17	Rate Summary	The Customer Charges, Distribution Charges and Pass-through Charges increased. The “Gas Supply Charge” increased. The “Distribution System Improvement Charge (DSIC)” has been set to zero.
18	Rate Summary	The Customer Charges, Distribution Charges and Pass-through Charges increased. The “Distribution System Improvement Charge (DSIC)” has been set to zero.
19	Rate Summary	The “Pass-through Charge” increased. The “Distribution System Improvement Charge (DSIC)” has been set to zero.
20	Rate Summary	The “Price-to-Compare for Residential Gas Supply” decreased and the “Price-to-Compare for Commercial Gas Supply” increased.
21	Rider Summary	The “Universal Service Plan – Rider USP” increased. The “Distribution System Improvement Charge – Rider DSIC” percentage has been set to zero. The “Merchant Function Charge – Rider MFC” decreased for RSS and increased for SGSS. Added a line labeled “Revenue Normalization Adjustment – Rider RNA”. The “Energy Efficiency Rider” increased.
21a	Gas Supply Charge Summary	The “Merchant Function Charge – Rider MFC” decreased for RSS and increased for SGSS.

**LIST OF CHANGES MADE BY THIS TARIFF SUPPLEMENT**

<b>Page</b>	<b>Page Description</b>	<b>Revision Description</b>
21b	Pass-through Charge Summary	The "Rider USP" increased. The "Energy Efficiency Rider" increased.
21c	Price-to-Compare (PTC) Summary	The "Rider MFC" decreased for RSS and increased for SGSS.
144	Rider RNA – Revenue Normalization Adjustment	All new text.
145	Rider RNA – Revenue Normalization Adjustment	All new text.
161	Rider MFC – Merchant Function Charge	Revised percentages.
164	Rider EE – Energy Efficiency Rider	All new text.
164a	Rider EE – Energy Efficiency Rider	All new text.
177	Rider DSIC – Distribution System Improvement Charge	Removed text.

**Supplement No. 337 to  
Tariff Gas – Pa. P.U.C. No. 9  
Seventy-fifth Revised Page No. 4**

**Columbia Gas of Pennsylvania, Inc. Canceling Seventy-fourth Revised Page No. 4**

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## **RIDER RNA – REVENUE NORMALIZATION ADJUSTMENT**

(C)

### **APPLICABILITY**

Throughout the territory served under this tariff.

### **AVAILABILITY**

The RNA shall apply to non-CAP residential customers under Rate Schedules RSS and RDS.

### **DEFINITIONS**

**Peak Period (“p”)** is October through March.

**Off-Peak Period (“o”)** is April through September.

**RNA** is the Revenue Normalization Adjustment for non-CAP residential customers for the applicable period.

**BDRB** is the Benchmark Distribution Revenue per Bill for non-CAP residential customers for the applicable period.

**ADRB** is the Actual Distribution Revenue per Bill for non-CAP residential customers for the applicable period. ADRB includes Rider WNA adjustments in the applicable months.

**ANB** is the Actual Number of non-CAP residential Bills for the applicable period. ANB will be computed using a six month average.

**FT** is the Forecast Therms for residential non-CAP customers for the six-month period that the RNA will be applied.

### **REVENUE NORMALIZATION ADJUSTMENT CALCULATION**

The RNA is computed for two separate periods. At the conclusion of the Peak Period, the RNA to be applied to customers’ bills beginning with the next Peak Period will be calculated. At the end of the Off-Peak Period, the RNA to be applied to customers’ bills beginning with the next Off-Peak Period will be calculated.

$$\text{Peak Period: } \text{RNA}_p = \frac{[\text{ANB}_p \times (\text{BDRB}_p - \text{ADRB}_p)]}{\text{FT}_p}$$

$$\text{Off-Peak Period: } \text{RNA}_o = \frac{[\text{ANB}_o \times (\text{BDRB}_o - \text{ADRB}_o)]}{\text{FT}_o}$$

The initial Peak Period RNA to be billed to customers will begin with the October 2023 cycle billing and will be calculated based upon the three-month period beginning with the January 2023 cycle billing. The initial Peak RNA will only include three months due to the timing of implementing new rates. The first Off-Peak RNA to be billed to customers will begin with the April 2024 cycle billing and will be calculated based upon the six-month period beginning with the April 2023 cycle billing.

### **BENCHMARK DISTRIBUTION REVENUE PER BILL FOR NON-CAP RESIDENTIAL CUSTOMERS**

Benchmark Distribution Revenue per Non-CAP Residential Bill shall be computed as the Fully Projected Future Test Year Base Revenue divided by the number of residential bills for the applicable six-month period. New BDRB levels for the Peak and Off-Peak Periods will be established with each rate case filing.

(C) Indicates Change

**Issued: March 18, 2022**

**Mark Kempic  
President**

**Effective: May 17, 2022**

**Columbia Gas of Pennsylvania, Inc.**

**RIDER RNA – REVENUE NORMALIZATION ADJUSTMENT (Continued)**

(C)

**CURRENTLY EFFECTIVE BENCHMARK DISTRIBUTION REVENUE PER BILL**

The currently effective BDRBp and BDRBo are below:

<u>Customer Class Group</u>	<u>BDRB Peak Period</u>	<u>BDRB Off-Peak Period</u>
Non-CAP Residential	\$715.62	\$314.92

**INTEREST ON OVER/UNDER COLLECTIONS**

Refunds to customers shall be made with and recoveries from customers shall include interest at the prime rate for commercial borrowing in effect 60 days prior to the tariff filing and as reported in a publicly available source identified by the Commission or at an interest rate which may be established by the Commission by regulation.

**FILING REQUIREMENTS**

The Company will provide the calculation of the RNA along with the revised RNA Rate one (1) day prior to the effective date of the RNA.

**CURRENTLY EFFECTIVE RIDER RNA**

The Rider RNA rate information is detailed in the Rider Summary page of this Tariff.

(C) Indicates Change

**Issued: March 18, 2022**

**Mark Kempic  
President**

**Effective: May 17, 2022**

**RIDER MFC – MERCHANT FUNCTION CHARGE**

**APPLICABILITY**

This Rider shall be applicable to residential customers taking service under Rate Schedules RSS, or CAP (unless an NGS is serving the CAP aggregation) and commercial or industrial customers taking service under Rate Schedule SGSS.

**CHARACTER OF RATE**

This Rider was established in compliance with the Pennsylvania Public Utility Commission’s Revised Final Rulemaking Order dated June 23, 2011 in Docket No. L-2008-2069114 and is addressed in the PA Code Title 52, § 62.223.

The Merchant Function Charge reflects the cost of uncollectibles associated with natural gas costs billed to applicable customers by the Company.

**RATE**

The MFC is a component of the Price-to-Compare calculation as described in the Definitions section of this tariff.

The uncollectible expense ratios as specified below and determined in the most recent base rate case are used in the calculation of the MFC rate:

Residential uncollectible expense ratio	1.44397%	(D)
Non-residential uncollectible expense ratio	0.42117%	(I)

The current MFC rates may be found in the Rate Summary pages of this Tariff.

**CALCULATION OF RATE**

The Rider MFC rate is calculated as follows:

$$\text{MFC} = \text{PGCC} \times \text{the uncollectible expense ratio}$$

where:

PGCC is the current Purchased Gas Commodity Cost as detailed in the Purchased Gas Cost Rider of this tariff.

(C) Indicates Change (D) Indicates Decrease (I) Indicates Increase

## **RIDER EE - ENERGY EFFICIENCY RIDER**

(C)

### **APPLICABILITY**

Throughout the territory served under this Tariff.

### **AVAILABILITY**

The Energy Efficiency Rider ("EE Rider") shall recover costs related to the Company's Energy Efficiency Plan ("EE Plan"). The EE Rider shall be applicable to all residential customers except customers in the Company's Customer Assistance Plan ("CAP").

### **CHARACTER OF RATE**

The EE Rider has been established to recover costs related to the Company's EE Plan.

### **RATE**

The monthly charges for service to customers for which this Rider is applicable shall be a separate line item on the bill calculated by multiplying the customer's usage by the rate set forth below.

The rate information is detailed on Pages 21 and 21b of this Tariff.

### **CALCULATION OF RATE**

The EE Rider is calculated as follows:

Costs to be recovered shall include Company incurred costs to implement its Commission approved EE Plan during each plan year, January-December ("Plan Year"), including all costs incurred to develop and administer the Company's EE Plan.

The EE Rider shall be calculated in accordance with the formula below and shall be rounded to the fourth decimal:

$$\text{EE Rider} = (\text{Cr} / \text{Sr}) - (\text{Er} - \text{Sr}) \text{ where}$$

Cr = Projected Residential EE Plan Costs

Sr = Projected Residential Class Sales

Er = Net over or under collection of the residential EE Rider resulting from the difference between the EEC Rider revenues received and the EE Plan costs incurred.

(C) Indicates Change

**RIDER EE - ENERGY EFFICIENCY RIDER (Continued)**

(C)

**ANNUAL RECONCILIATION**

Any over or under collection at the end of the plan period shall be recovered or refunded either through a subsequent EE Plan approved by the Commission or through continuation of the EE Rider until full recovery or refunding has occurred.

On or before April 1 each year, the Company shall file with the Commission data showing the reconciliation of actual revenues received under this Rider and actual recoverable costs incurred for the preceding twelve months ended December. The resulting over/undercollection (plus interest calculated at 6% annually) will be reflected in the annual rate adjustment to be effective April 1.

**ANNUAL UPDATES**

The EE Rider will be updated annually and will be filed with the Commission on one day's notice to be effective January 1 of each year. The Company reserves the right to make an interim reconciliation filing to adjust the EE Rider.

(C) Indicates Change

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## **RIDER DSIC - DISTRIBUTION SYSTEM IMPROVEMENT CHARGE**

In addition to the net charges provided for in this Tariff, a charge of 0.00% will apply consistent with the Commission Order dated March 14, 2013 at Docket No. P-2012-2338282, approving the DSIC.

### **GENERAL DESCRIPTION**

#### **Purpose**

To recover the reasonable and prudent costs incurred to repair, improve, or replace eligible property which is completed and placed in service and recorded in the individual accounts, as noted below, between base rate cases and to provide the Utility with the resources to accelerate the replacement of aging infrastructure, to comply with evolving regulatory requirements and to develop and implement solutions to regional supply problems.

The costs of extending facilities to serve new customers are not recoverable through the DSIC.

#### **Eligible Property**

The DSIC-eligible property will consist of the following:

- Piping (account 376);
- Couplings (account 376);
- Gas services lines (account 380) and insulated and non-insulated fittings (account 378);
- Valves (account 376);
- Excess flow valves (account 376);
- Risers (account 376);
- Meter bars (account 382);
- Meters (account 381);
- Unreimbursed costs related to highway relocation projects where a natural gas distribution company or city natural gas distribution operation must relocate its facilities; and
- Other related capitalized costs.

(D) Indicates Decrease (C) Indicates Change

Columbia Gas of Pennsylvania, Inc.

<b>Rate Summary</b>								
Rate per thm								
Residential Rate Schedules	Distribution Charge	Revenue Normalization Adjustment	Gas Supply Charge <small>1/</small>	Gas Cost Adjustment	Pass-Through Charge <small>2/</small>	State Tax Adjustment Surcharge <small>3/</small>	Distribution System Improvement Charge (DSIC) <small>4/</small>	Total Effective Rate
<b><u>Rate RSS - Residential Sales Service</u></b>								
Customer Charge	\$ 25.47					0.00	0.00	25.47
Usage Charge	\$ 0.87254	-	0.33402	0.01277	0.35491	0.00000	0.00000	1.57424
<b><u>Rate RDS - Residential Distribution Service</u></b>								
Customer Charge	\$ 25.47					0.00	0.00	25.47
Usage Charge:								
Customers Electing CHOICE	\$ 0.87254	-	-	-	0.32663	0.00000	0.00000	1.19917
<small>1/ Please see Page No. 21a for rate components.                  2/ Please see Page No. 21b for rate components.                  3/ The STAS percentage is reflected on Page No. 20 and is applied to the Customer Charge and the Distribution Charge.                  4/ The DSIC percentage is reflected on Page No. 21 and is applied to the Customer Charge and the Distribution Charge.</small>								

Issued: March 18, 2022

Mark Kempic - President

Effective: May 17, 2022

Columbia Gas of Pennsylvania, Inc.

<b>Rate Summary</b>							
Rate per thm							
Commercial / Industrial Rate Schedules ≤ 64,400 therms - 12 Months Ending October	Distribution Charge	Gas Supply Charge	Gas Cost Adjustment	Pass-through Charge	State Tax Adjustment Surcharge	Distribution System Improvement Charge (DSIC)	Total Effective Rate
		1/		2/	3/	4/	
<b><u>Rate SGSS - Small General Sales Service</u></b>							
Customer Charge:							
Annual Throughput ≤ 6,440 thm	\$	34.23			0.00	0.00	34.23
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$	65.36			0.00	0.00	65.36
Usage Charge							
Annual Throughput ≤ 6,440 thm	\$	0.70989	0.33066	0.01277	0.20857	0.00000	1.26189
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$	0.60374	0.33066	0.01277	0.20857	0.00000	1.15574
<b><u>Rate SCD - Small Commercial Distribution</u></b>							
Customer Charge:							
Annual Throughput ≤ 6,440 thm	\$	34.23			0.00	0.00	34.23
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$	65.36			0.00	0.00	65.36
Usage Charge: Customers Electing CHOICE							
Annual Throughput ≤ 6,440 thm	\$	0.70989	-	-	0.18029	0.00000	0.89018
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$	0.60374	-	-	0.18029	0.00000	0.78403
<b><u>Rate SGDS - Small General Distribution Service</u></b>							
Customer Charge:							
Annual Throughput ≤ 6,440 thm	\$	34.23			0.00	0.00	34.23
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$	65.36			0.00	0.00	65.36
Usage Charge - Priority One							
Annual Throughput ≤ 6,440 thm	\$	0.69998	-	-	0.20857	0.00000	0.90855 5/
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$	0.59382	-	-	0.20857	0.00000	0.80239 5/
Usage Charge - Non-Priority One							
Annual Throughput ≤ 6,440 thm	\$	0.69998	-	-	0.00010	0.00000	0.70008 5/
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$	0.59382	-	-	0.00010	0.00000	0.59392 5/
1/ Please see Page No. 21a for rate components.							
2/ Please see Page No. 21b for rate components.							
3/ The STAS percentage is reflected on Page No. 20 and is applied to the Customer Charge and the Distribution Charge.							
4/ The DSIC percentage is reflected on Page No. 21 and is applied to the Customer Charge and the Distribution Charge.							
5/ Plus Rider EBS Option 1 or 2 - See Page 21.							

Issued: March 18, 2022

Effective: May 17, 2022

Mark Kempic - President



Columbia Gas of Pennsylvania, Inc.

**Rate Summary**

Rate per thm

Commercial / Industrial Rate Schedules > 64,400 therms - 12 Months Ending October	Distribution Charge	Gas Supply Charge 1/	Gas Cost Adjustment	Pass-through Charge 2/	State Tax Adjustment Surcharge 3/	Distribution System Improvement Charge (DSIC) 4/	Total Effective Rate
<b>Rate LGSS - Large General Sales Service</b>							
Customer Charge:							
Annual Throughput > 64,400 thm and <= 110,000 thm	\$ 319.30				0.00	0.00	319.30
Annual Throughput > 110,000 thm and <= 540,000 thm	\$ 1,265.29				0.00	0.00	1,265.29
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 3,261.28				0.00	0.00	3,261.28
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 5,072.62				0.00	0.00	5,072.62
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 9,782.40				0.00	0.00	9,782.40
Annual Throughput > 7,500,000 thm	\$ 14,492.16				0.00	0.00	14,492.16
Usage Charge:							
Annual Throughput > 64,400 thm and <= 110,000 thm	\$ 0.47545	0.32928	0.01277	0.20847	0.00000	0.00000	1.02597
Annual Throughput > 110,000 thm and <= 540,000 thm	\$ 0.44453	0.32928	0.01277	0.20847	0.00000	0.00000	0.99505
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 0.25587	0.32928	0.01277	0.20847	0.00000	0.00000	0.80639
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 0.22695	0.32928	0.01277	0.20847	0.00000	0.00000	0.77747
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 0.20367	0.32928	0.01277	0.20847	0.00000	0.00000	0.75419
Annual Throughput > 7,500,000 thm	\$ 0.12118	0.32928	0.01277	0.20847	0.00000	0.00000	0.67170
<b>Rate SDS - Small Distribution Service</b>							
Customer Charge:							
Annual Throughput > 64,400 thm and <= 110,000 thm	\$ 319.30				0.00	0.00	319.30
Annual Throughput > 110,000 thm and <= 540,000 thm	\$ 1,265.29				0.00	0.00	1,265.29
Usage Charge:							
Annual Throughput > 64,400 thm and <= 110,000 thm	\$ 0.47545	-	-	-	0.00000	0.00000	0.47545 5/
Annual Throughput > 110,000 thm and <= 540,000 thm	\$ 0.44453	-	-	-	0.00000	0.00000	0.44453 5/
<b>Rate LDS - Large Distribution Service</b>							
Customer Charge:							
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 3,261.28				0.00	0.00	3,261.28
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 5,072.62				0.00	0.00	5,072.62
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 9,782.40				0.00	0.00	9,782.40
Annual Throughput > 7,500,000 thm	\$ 14,492.16				0.00	0.00	14,492.16
Usage Charge:							
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 0.25587	-	-	-	0.00000	0.00000	0.25587 5/
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 0.22695	-	-	-	0.00000	0.00000	0.22695 5/
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 0.20367	-	-	-	0.00000	0.00000	0.20367 5/
Annual Throughput > 7,500,000 thm	\$ 0.12118	-	-	-	0.00000	0.00000	0.12118 5/

1/ Please see Page No. 21a for rate components.

2/ Please see Page No. 21b for rate components.

3/ The STAS percentage is reflected on Page No. 20 and is applied to the Customer Charge and the Distribution Charge.

4/ The DSIC percentage is reflected on Page No. 21 and is applied to the Customer Charge and the Distribution Charge.

5/ Plus Rider EBS Option 1 or 2 - See Page 21.

Columbia Gas of Pennsylvania, Inc.

<b>Rate Summary</b>							
Rate per thm							
Main Line Service Rate Schedules Commercial / Industrial	Distribution Charge	Gas Supply Charge 1/	Gas Cost Adjustment	Pass-through Charge 2/	State Tax Adjustment Surcharge 3/	Distribution System Improvement Charge (DSIC) 4/	Total Effective Rate
<b><u>Rate MLSS - Main Line Sales Service</u></b>							
Customer Charge:							
Annual Throughput > 274,000 thm and <= 540,000 thm	\$ 469.34				0.00	0.00	469.34
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 1,149.00				0.00	0.00	1,149.00
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 2,050.00				0.00	0.00	2,050.00
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 4,096.00				0.00	0.00	4,096.00
Annual Throughput > 7,500,000 thm	\$ 7,322.00				0.00	0.00	7,322.00
Usage Charge:							
MLS Class I Annual Throughput > 274,000 thm	\$ 0.00937	0.32928	0.01277	0.20847	0.00000	0.00000	0.55989
MLS Class II:							
Annual Throughput > 2,146,000 thm and <= 3,400,000 thm	\$ 0.04481	0.32928	0.01277	0.20847	0.00000	0.00000	0.59533
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 0.03876	0.32928	0.01277	0.20847	0.00000	0.00000	0.58928
Annual Throughput > 7,500,000 thm	\$ 0.03355	0.32928	0.01277	0.20847	0.00000	0.00000	0.58407
<b><u>Rate MLDS - Main Line Distribution Service</u></b>							
Customer Charge:							
Annual Throughput > 274,000 thm and <= 540,000 thm	\$ 469.34				0.00	0.00	469.34
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 1,149.00				0.00	0.00	1,149.00
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 2,050.00				0.00	0.00	2,050.00
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 4,096.00				0.00	0.00	4,096.00
Annual Throughput > 7,500,000 thm	\$ 7,322.00				0.00	0.00	7,322.00
Usage Charge:							
MLS Class I Annual Throughput > 274,000 thm	\$ 0.00937	-	-	-	0.00000	0.00000	0.00937 5/
MLS Class II:							
Annual Throughput > 2,146,000 thm and <= 3,400,000 thm	\$ 0.04481	-	-	-	0.00000	0.00000	0.04481 5/
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 0.03876	-	-	-	0.00000	0.00000	0.03876 5/
Annual Throughput > 7,500,000 thm	\$ 0.03355	-	-	-	0.00000	0.00000	0.03355 5/
1/ Please see Page No. 21a for rate components.							
2/ Please see Page No. 21b for rate components.							
3/ The STAS percentage is reflected on Page No. 20 and is applied to the Customer Charge and the Distribution Charge.							
4/ The DSIC percentage is reflected on Page No. 21 and is applied to the Customer Charge and the Distribution Charge.							
5/ Plus Rider EBS Option 1 or 2 - See Page 21.							

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Mark Kempic - President

Effective: May 17, 2022

**Columbia Gas of Pennsylvania, Inc.**

<b>Other Rates Summary</b>		
Rate per thm		
Description	Rate \$/ thm	Applicable Rate Schedules
<b>Penalty Credit/Pipeline Refund Passback - Non-Residential</b>	\$ (0.00004) <sup>1/</sup>	SGSS/SGDS-P1/SCD/LGSS/MLSS
<b>Price to Compare for Residential Gas Supply</b>	\$ 0.37507 <sup>2/</sup>	RSS
<b>Price to Compare for Commercial Gas Supply</b>	\$ 0.37171 <sup>2/</sup>	SGSS (< = 64,400 thms)
<b>State Tax Adjustment Surcharge Percentage</b>	0.000%	Customer and Distribution Charges on all rates
<b>Rate SS - Standby Service</b>	\$ 1.17101	Per therm based on a customer's Maximum Daily Firm Requirement. See Pages 134 - 136 herein for detail.

<sup>1/</sup> Includes Penalty Credit and Pipeline Refund passback rate of (\$0.00004) effective October 2021-September 2022  
<sup>2/</sup> Please see Page No. 21c for rate components.

Issued: March 18, 2022

Mark Kempic - President

Effective: May 17, 2022

Columbia Gas of Pennsylvania, Inc.

<b>Rider Summary</b>		
<u>Riders</u>	<u>Rate</u>	<u>Applicable Rate Schedules</u>
<b>Customer Choice - Rider CC</b>	\$ 0.00010 /thm	RSS/RDS/SGSS/SGDS/SCD/DGDS
<b>Universal Service Plan - Rider USP</b>	\$ 0.14189 /thm	RSS/RDS
<b>Distribution System Improvement Charge - Rider DSIC</b>	0.00%	This percentage is applied to the Distribution Charge and the Customer Charge. See Pages 177-180 for Rider DSIC details.
<b>Elective Balancing Service - Rider EBS:</b>		
Option 1 - Small Customer	\$ 0.01267 /thm	SGDS/SDS
Option 1 - Large Customer	\$ 0.00662 /thm	LDS/MLDS
Option 2 - Small Customer	\$ 0.00697 /thm	SGDS/SDS
Option 2 - Large Customer	\$ 0.00226 /thm	LDS/MLDS
<b>Gas Procurement Charge - Rider GPC</b>	\$ 0.00113 /thm	RSS/SGSS/LGSS/MLSS
<b>Merchant Function Charge - Rider MFC</b>	\$ 0.00474 /thm	RSS
<b>Merchant Function Charge - Rider MFC</b>	\$ 0.00138 /thm	SGSS
<b>Purchased Gas Cost - Rider PGC</b>	Pg. 21a & 21b	Rate Schedules specified on Page 21a & 21b
<b>Revenue Normalization Adjustment - Rider RNA</b>	\$ - /thm	RSS/RDS
<b>Energy Efficiency Rider</b>	\$ 0.00441 /thm	RSS/RDS

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Mark Kempic - President

Effective: May 17, 2022

**Supplement No. 337 to  
 Tariff Gas - Pa. P.U.C. No. 9  
 Fiftieth Revised Page No. 21a  
 Canceling Forty-ninth Revised Page No. 21a**

Columbia Gas of Pennsylvania, Inc.

<b>Gas Supply Charge Summary</b>				
Rate per thm				
Rate Schedule	PGCC	Rider GPC	Rider MFC	Total Gas Supply Charge
<b>Rate CAP - Customer Assistance Plan</b>	\$ 0.32815	0.00113	0.00474	0.33402
<b>Rate RSS - Residential Sales Service</b>	\$ 0.32815	0.00113	0.00474	0.33402
<b>Rate SGSS - Small General Sales Service</b>	\$ 0.32815	0.00113	0.00138	0.33066
<b>Rate LGSS - Large General Sales Service</b>	\$ 0.32815	0.00113	-	0.32928
<b>Rate MLSS - Main Line Sales Service</b>	\$ 0.32815	0.00113	-	0.32928

Issued: March 18, 2022

Effective: May 17, 2022

Mark Kempic - President

Columbia Gas of Pennsylvania, Inc.

<b>Pass-through Charge Summary</b>								
Rate per thm								
Rate Schedule	PGDC	PGDC "E" Factor	Capacity Assignment Factor	Pipeline Refund/ Penalty Credits	Rider CC	Rider USP	Energy Efficiency Rider	Total Pass- through
<b>Rate CAP - Customer Assistance Plan</b>	\$ 0.19200	0.01651	-	-	-	-	-	0.20851
<b>Rate RSS - Residential Sales Service</b>	\$ 0.19200	0.01651	-	-	0.00010	0.14189	0.00441	0.35491
<b>Rate SGSS - Small General Sales Service</b>	\$ 0.19200	0.01651	-	(0.00004)	0.00010	-	-	0.20857
<b>Rate LGSS - Large General Sales Service</b>	\$ 0.19200	0.01651	-	(0.00004)	-	-	-	0.20847
<b>Rate MLSS - Main Line Sales Service</b>	\$ 0.19200	0.01651	-	(0.00004)	-	-	-	0.20847
<b>Rate RDS - Residential Distribution Service</b>	\$ 0.19200	0.01651	(0.02828)	-	0.00010	0.14189	0.00441	0.32663
<b>Rate SCD - Small Commercial Distribution (Choice)</b>	\$ 0.19200	0.01651	(0.02828)	(0.00004)	0.00010	-	-	0.18029
<b>Rate SGDS - Small General Distribution Service</b>								
Priority One (P1)	\$ 0.19200	0.01651	-	(0.00004)	0.00010	-	-	0.20857
Non-Priority One (NP1)	-	-	-	-	0.00010	-	-	0.00010
<b>Rate SDS - Small Distribution Service</b>	\$ -	-	-	-	-	-	-	-
<b>Rate LDS - Large Distribution Service</b>	\$ -	-	-	-	-	-	-	-
<b>Rate MLDS - Main Line Distribution Service</b>	\$ -	-	-	-	-	-	-	-

Issued: March 18, 2022

Mark Kempic - President

Effective: May 17, 2022

**Supplement No. 337 to  
 Tariff Gas - Pa. P.U.C. No. 9  
 Fiftieth Revised Page No. 21c  
 Canceling Forty-ninth Revised Page No. 21c**

Columbia Gas of Pennsylvania, Inc.

<b>Price-to-Compare (PTC) Summary</b>						
<b>Rate per thm</b>						
<u>Customer Class</u>	<u>PGCC</u>	<u>Gas Cost Adjustment</u>	<u>Capacity Assignment Factor</u>	<u>Rider GPC</u>	<u>Rider MFC</u>	<u>Total Price-to-Compare</u>
<b>Residential</b>	\$ 0.32815	0.01277	0.02828	0.00113	0.00474	0.37507
<b>Commercial &lt; = 64,400 thm/year</b>	\$ 0.32815	0.01277	0.02828	0.00113	0.00138	0.37171

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Mark Kempic - President

Effective: May 17, 2022

Supplement No. ~~336337~~ to  
Tariff Gas – Pa. P.U.C. No. 9

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# COLUMBIA GAS OF PENNSYLVANIA, INC.

121 Champion Way, Suite 100

Canonsburg, Pennsylvania

## RATES AND RULES

FOR

FURNISHING GAS SERVICE

IN

THE TERRITORY AS DESCRIBED HEREIN

ISSUED: ~~December 22, 2024~~ March 18, 2022

EFFECTIVE: ~~January 1, 2022~~ May 17, 2022

ISSUED BY: MARK KEMPIC, PRESIDENT  
121 CHAMPION WAY, SUITE 100  
CANONSBURG, PENNSYLVANIA 15317

## NOTICE

This Tariff Supplement Makes Changes to the Existing Tariff - See List of Changes Made by This Tariff Supplement on Pages No. 2 and 2a.



**Supplement No. 337 to  
Tariff Gas – Pa. P.U.C. No. 9  
Three Hundred First Revised Page No. 2**

**Columbia Gas of Pennsylvania, Inc.**

**Canceling Three Hundredth Revised Page No. 2**

**LIST OF CHANGES MADE BY THIS TARIFF SUPPLEMENT**

<b>Page</b>	<b>Page Description</b>	<b>Revision Description</b>
Cover	Tariff Cover Page	Supplement No., Issue and Effective Date.
2-2a	List of Changes	List of Changes.
4	Table of Contents	Added Rider RNA – Revenue Normalization Adjustment Added Rider EE Rider – Energy Efficiency Rider
16	Rate Summary	The Customer Charges, Distribution Charges and Pass-through Charges increased. The “Gas Supply Charge” decreased. The “Distribution System Improvement Charge (DSIC)” has been set to zero. Added a column labeled “Revenue Normalization Adjustment”.
17	Rate Summary	The Customer Charges, Distribution Charges and Pass-through Charges increased. The “Gas Supply Charge” increased. The “Distribution System Improvement Charge (DSIC)” has been set to zero.
18	Rate Summary	The Customer Charges, Distribution Charges and Pass-through Charges increased. The “Distribution System Improvement Charge (DSIC)” has been set to zero.
19	Rate Summary	The “Pass-through Charge” increased. The “Distribution System Improvement Charge (DSIC)” has been set to zero.
20	Rate Summary	The “Price-to-Compare for Residential Gas Supply” decreased and the “Price-to-Compare for Commercial Gas Supply” increased.
21	Rider Summary	The “Universal Service Plan – Rider USP” increased. The “Distribution System Improvement Charge – Rider DSIC” percentage has been set to zero. The “Merchant Function Charge – Rider MFC” decreased for RSS and increased for SGSS. Added a line labeled “Revenue Normalization Adjustment – Rider RNA”. The “Energy Efficiency Rider” increased.
21a	Gas Supply Charge Summary	The “Merchant Function Charge – Rider MFC” decreased for RSS and increased for SGSS.

**LIST OF CHANGES MADE BY THIS TARIFF SUPPLEMENT**

<b>Page</b>	<b>Page Description</b>	<b>Revision Description</b>
21b	Pass-through Charge Summary	The "Rider USP" increased. The "Energy Efficiency Rider" increased.
21c	Price-to-Compare (PTC) Summary	The "Rider MFC" decreased for RSS and increased for SGSS.
144	Rider RNA – Revenue Normalization Adjustment	All new text.
145	Rider RNA – Revenue Normalization Adjustment	All new text.
161	Rider MFC – Merchant Function Charge	Revised percentages.
164	Rider EE – Energy Efficiency Rider	All new text.
164a	Rider EE – Energy Efficiency Rider	All new text.
177	Rider DSIC – Distribution System Improvement Charge	Removed text.

**Columbia Gas of Pennsylvania, Inc.**

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(C)

(C)

(C) Indicates Change

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**President**

Columbia Gas of Pennsylvania, Inc.

Canceling ~~Original-First Revised~~ Page No. 144

## RIDER RNA – REVENUE NORMALIZATION ADJUSTMENT

(C)

### APPLICABILITY

Throughout the territory served under this tariff.

### AVAILABILITY

The RNA shall apply to non-CAP residential customers under Rate Schedules RSS and RDS.

### DEFINITIONS

Peak Period (“p”) is October through March.

Off-Peak Period (“o”) is April through September.

RNA is the Revenue Normalization Adjustment for non-CAP residential customers for the applicable period.

BDRB is the Benchmark Distribution Revenue per Bill for non-CAP residential customers for the applicable period.

ADRB is the Actual Distribution Revenue per Bill for non-CAP residential customers for the applicable period. ADRB includes Rider WNA adjustments in the applicable months.

ANB is the Actual Number of non-CAP residential Bills for the applicable period. ANB will be computed using a six month average.

FT is the Forecast Therms for residential non-CAP customers for the six-month period that the RNA will be applied.

### REVENUE NORMALIZATION ADJUSTMENT CALCULATION

The RNA is computed for two separate periods. At the conclusion of the Peak Period, the RNA to be applied to customers’ bills beginning with the next Peak Period will be calculated. At the end of the Off-Peak Period, the RNA to be applied to customers’ bills beginning with the next Off-Peak Period will be calculated.

$$\text{Peak Period: } \frac{\text{RNA}_p = [\text{ANB}_p \times (\text{BDRB}_p - \text{ADRB}_p)]}{\text{FT}_p}$$

$$\text{Off-Peak Period: } \frac{\text{RNA}_o = [\text{ANB}_o \times (\text{BDRB}_o - \text{ADRB}_o)]}{\text{FT}_o}$$

The initial Peak Period RNA to be billed to customers will begin with the October 2023 cycle billing and will be calculated based upon the three-month period beginning with the January 2023 cycle billing. The initial Peak RNA will only include three months due to the timing of implementing new rates. The first Off-Peak RNA to be billed to customers will begin with the April 2024 cycle billing and will be calculated based upon the six-month period beginning with the April 2023 cycle billing.

### BENCHMARK DISTRIBUTION REVENUE PER BILL FOR NON-CAP RESIDENTIAL CUSTOMERS

Benchmark Distribution Revenue per Non-CAP Residential Bill shall be computed as the Fully Projected Future Test Year Base Revenue divided by the number of residential bills for the applicable six-month period. New BDRB levels for the Peak and Off-Peak Periods will be established with each rate case filing.

(C) Indicates Change

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~~2005~~ May 17, 2022

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Tariff Gas – Pa. P.U.C. No. 9  
~~First-Second~~ Revised Page No. 144  
Canceling ~~Original-First Revised~~ Page No. 144

Columbia Gas of Pennsylvania, Inc.

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President

Columbia Gas of Pennsylvania, Inc.

Canceling ~~Original-First Revised~~ Page No. 145

**RIDER RNA – REVENUE NORMALIZATION ADJUSTMENT (Continued)**

(C)

**CURRENTLY EFFECTIVE BENCHMARK DISTRIBUTION REVENUE PER BILL**

The currently effective BDRBp and BDRBo are below:

<u>Customer Class Group</u>	<u>BDRB Peak Period</u>	<u>BDRB Off-Peak Period</u>
Non-CAP Residential	\$715.62	\$314.92

**INTEREST ON OVER/UNDER COLLECTIONS**

Refunds to customers shall be made with and recoveries from customers shall include interest at the prime rate for commercial borrowing in effect 60 days prior to the tariff filing and as reported in a publicly available source identified by the Commission or at an interest rate which may be established by the Commission by regulation.

**FILING REQUIREMENTS**

The Company will provide the calculation of the RNA along with the revised RNA Rate one (1) day prior to the effective date of the RNA.

**CURRENTLY EFFECTIVE RIDER RNA**

The Rider RNA rate information is detailed in the Rider Summary page of this Tariff.

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Effective: ~~November 23,~~

2005 May 17, 2022

President

## RIDER MFC – MERCHANT FUNCTION CHARGE

### APPLICABILITY

This Rider shall be applicable to residential customers taking service under Rate Schedules RSS, or CAP (unless an NGS is serving the CAP aggregation) and commercial or industrial customers taking service under Rate Schedule SGSS.

### CHARACTER OF RATE

This Rider was established in compliance with the Pennsylvania Public Utility Commission's Revised Final Rulemaking Order dated June 23, 2011 in Docket No. L-2008-2069114 and is addressed in the PA Code Title 52, § 62.223.

The Merchant Function Charge reflects the cost of uncollectibles associated with natural gas costs billed to applicable customers by the Company.

### RATE

The MFC is a component of the Price-to-Compare calculation as described in the Definitions section of this tariff.

The uncollectible expense ratios as specified below and determined in the most recent base rate case are used in the calculation of the MFC rate:

Residential uncollectible expense ratio	<del>1.520771</del> <u>1.44397</u> %	(D)
Non-residential uncollectible expense ratio	<del>0.308750</del> <u>0.42117</u> %	(I)

The current MFC rates may be found in the Rate Summary pages of this Tariff.

### CALCULATION OF RATE

The Rider MFC rate is calculated as follows:

MFC = PGCC x the uncollectible expense ratio

where:

PGCC is the current Purchased Gas Commodity Cost as detailed in the Purchased Gas Cost Rider of this tariff.

(C) Indicates Change (D) Indicates Decrease (I) Indicates Increase

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Issued: ~~December 17, 2021~~March 18, 2022 Mark Kempic Effective: ~~December 29, 2021~~May 17, 2022  
President

## RIDER EE - ENERGY EFFICIENCY RIDER

(C)

### APPLICABILITY

Throughout the territory served under this Tariff.

### AVAILABILITY

The Energy Efficiency Rider (“EE Rider”) shall recover costs related to the Company’s Energy Efficiency Plan (“EE Plan”). The EE Rider shall be applicable to all residential customers except customers in the Company’s Customer Assistance Plan (“CAP”).

### CHARACTER OF RATE

The EE Rider has been established to recover costs related to the Company’s EE Plan.

### RATE

The monthly charges for service to customers for which this Rider is applicable shall be a separate line item on the bill calculated by multiplying the customer’s usage by the rate set forth below.

The rate information is detailed on Pages 21 and 21b of this Tariff.

### CALCULATION OF RATE

The EE Rider is calculated as follows:

Costs to be recovered shall include Company incurred costs to implement its Commission approved EE Plan during each plan year, January-December (“Plan Year”), including all costs incurred to develop and administer the Company’s EE Plan.

The EE Rider shall be calculated in accordance with the formula below and shall be rounded to the fourth decimal:

$$\underline{\hspace{2cm}} \text{ EE Rider} = (Cr / Sr) - (Er - Sr) \text{ where}$$

Cr = Projected Residential EE Plan Costs

Sr = Projected Residential Class Sales

Er = Net over or under collection of the residential EE Rider resulting from the difference between the EEC Rider revenues received and the EE Plan costs incurred.

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**Columbia Gas of Pennsylvania, Inc.**

**RIDER EE - ENERGY EFFICIENCY RIDER (Continued)**

(C)

**ANNUAL RECONCILIATION**

Any over or under collection at the end of the plan period shall be recovered or refunded either through a subsequent EE Plan approved by the Commission or through continuation of the EE Rider until full recovery or refunding has occurred.

On or before April 1 each year, the Company shall file with the Commission data showing the reconciliation of actual revenues received under this Rider and actual recoverable costs incurred for the preceding twelve months ended December. The resulting over/undercollection (plus interest calculated at 6% annually) will be reflected in the annual rate adjustment to be effective April 1.

**ANNUAL UPDATES**

The EE Rider will be updated annually and will be filed with the Commission on one day's notice to be effective January 1 of each year. The Company reserves the right to make an interim reconciliation filing to adjust the EE Rider.

(C) Indicates Change

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## RIDER DSIC - DISTRIBUTION SYSTEM IMPROVEMENT CHARGE

In addition to the net charges provided for in this Tariff, a charge of 0.00% will apply consistent with the Commission Order dated March 14, 2013 at Docket No. P-2012-2338282, approving the DSIC.

### GENERAL DESCRIPTION

#### Purpose

To recover the reasonable and prudent costs incurred to repair, improve, or replace eligible property which is completed and placed in service and recorded in the individual accounts, as noted below, between base rate cases and to provide the Utility with the resources to accelerate the replacement of aging infrastructure, to comply with evolving regulatory requirements and to develop and implement solutions to regional supply problems.

The costs of extending facilities to serve new customers are not recoverable through the DSIC.

#### Eligible Property

The DSIC-eligible property will consist of the following:

- Piping (account 376);
- Couplings (account 376);
- Gas services lines (account 380) and insulated and non-insulated fittings (account 378);
- Valves (account 376);
- Excess flow valves (account 376);
- Risers (account 376);
- Meter bars (account 382);
- Meters (account 381);
- Unreimbursed costs related to highway relocation projects where a natural gas distribution company or city natural gas distribution operation must relocate its facilities; and
- Other related capitalized costs.

#### ~~Effective Date~~

~~The DSIC will become effective for bills rendered on and after October 1, 2021.~~

(D) Indicates Decrease (C) Indicates Change

Columbia Gas of Pennsylvania, Inc.

<b>Rate Summary</b>								
Rate per thm								
Residential Rate Schedules	Distribution Charge	Revenue Normalization Adjustment	Gas Supply Charge <small>1/</small>	Gas Cost Adjustment	Pass-Through Charge <small>2/</small>	State Tax Adjustment Surcharge <small>3/</small>	Distribution System Improvement Charge (DSIC) <small>4/</small>	Total Effective Rate
<b><u>Rate RSS - Residential Sales Service</u></b>								
Customer Charge	\$ 25.47					0.00	0.00	25.47
Usage Charge	\$ 0.87254	-	0.33402	0.01277	0.35491	0.00000	0.00000	1.57424
<b><u>Rate RDS - Residential Distribution Service</u></b>								
Customer Charge	\$ 25.47					0.00	0.00	25.47
Usage Charge:								
Customers Electing CHOICE	\$ 0.87254	-	-	-	0.32663	0.00000	0.00000	1.19917

1/ Please see Page No. 21a for rate components.

2/ Please see Page No. 21b for rate components.

3/ The STAS percentage is reflected on Page No. 20 and is applied to the Customer Charge and the Distribution Charge.

4/ The DSIC percentage is reflected on Page No. 21 and is applied to the Customer Charge and the Distribution Charge.

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Mark Kempic - President

Columbia Gas of Pennsylvania, Inc.

Rate Summary							
Rate per thm							
Commercial / Industrial Rate Schedules ≤ 64,400 therms - 12 Months Ending October	Distribution Charge	Gas Supply Charge	Gas Cost Adjustment	Pass-through Charge	State Tax Adjustment Surcharge	Distribution System Improvement Charge (DSIC)	Total Effective Rate
		1/		2/	3/	4/	
<b><u>Rate SGSS - Small General Sales Service</u></b>							
Customer Charge:							
Annual Throughput ≤ 6,440 thm	\$	34.23			0.00	0.00	34.23
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$	65.36			0.00	0.00	65.36
Usage Charge							
Annual Throughput ≤ 6,440 thm	\$	0.70989	0.33066	0.01277	0.20857	0.00000	1.26189
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$	0.60374	0.33066	0.01277	0.20857	0.00000	1.15574
<b><u>Rate SCD - Small Commercial Distribution</u></b>							
Customer Charge:							
Annual Throughput ≤ 6,440 thm	\$	34.23			0.00	0.00	34.23
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$	65.36			0.00	0.00	65.36
Usage Charge: Customers Electing CHOICE							
Annual Throughput ≤ 6,440 thm	\$	0.70989	-	-	0.18029	0.00000	0.89018
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$	0.60374	-	-	0.18029	0.00000	0.78403
<b><u>Rate SGDS - Small General Distribution Service</u></b>							
Customer Charge:							
Annual Throughput ≤ 6,440 thm	\$	34.23			0.00	0.00	34.23
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$	65.36			0.00	0.00	65.36
Usage Charge - Priority One							
Annual Throughput ≤ 6,440 thm	\$	0.69998	-	-	0.20857	0.00000	0.90855 5/
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$	0.59382	-	-	0.20857	0.00000	0.80239 5/
Usage Charge - Non-Priority One							
Annual Throughput ≤ 6,440 thm	\$	0.69998	-	-	0.00010	0.00000	0.70008 5/
Annual Throughput > 6,440 thm and ≤ 64,400 thm	\$	0.59382	-	-	0.00010	0.00000	0.59392 5/
1/ Please see Page No. 21a for rate components.							
2/ Please see Page No. 21b for rate components.							
3/ The STAS percentage is reflected on Page No. 20 and is applied to the Customer Charge and the Distribution Charge.							
4/ The DSIC percentage is reflected on Page No. 21 and is applied to the Customer Charge and the Distribution Charge.							
5/ Plus Rider EBS Option 1 or 2 - See Page 21.							

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Columbia Gas of Pennsylvania, Inc.

<b>Rate Summary</b>							
Rate per thm							
Commercial / Industrial Rate Schedules > 64,400 therms - 12 Months Ending October	Distribution Charge	Gas Supply Charge 1/	Gas Cost Adjustment	Pass-through Charge 2/	State Tax Adjustment Surcharge 3/	Distribution System Improvement Charge (DSIC) 4/	Total Effective Rate
<b><u>Rate LGSS - Large General Sales Service</u></b>							
Customer Charge:							
Annual Throughput > 64,400 thm and <= 110,000 thm	\$ 319.30				0.00	0.00	319.30
Annual Throughput > 110,000 thm and <= 540,000 thm	\$ 1,265.29				0.00	0.00	1,265.29
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 3,261.28				0.00	0.00	3,261.28
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 5,072.62				0.00	0.00	5,072.62
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 9,782.40				0.00	0.00	9,782.40
Annual Throughput > 7,500,000 thm	\$ 14,492.16				0.00	0.00	14,492.16
Usage Charge:							
Annual Throughput > 64,400 thm and <= 110,000 thm	\$ 0.47545	0.32928	0.01277	0.20847	0.00000	0.00000	1.02597
Annual Throughput > 110,000 thm and <= 540,000 thm	\$ 0.44453	0.32928	0.01277	0.20847	0.00000	0.00000	0.99505
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 0.25587	0.32928	0.01277	0.20847	0.00000	0.00000	0.80639
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 0.22695	0.32928	0.01277	0.20847	0.00000	0.00000	0.77747
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 0.20367	0.32928	0.01277	0.20847	0.00000	0.00000	0.75419
Annual Throughput > 7,500,000 thm	\$ 0.12118	0.32928	0.01277	0.20847	0.00000	0.00000	0.67170
<b><u>Rate SDS - Small Distribution Service</u></b>							
Customer Charge:							
Annual Throughput > 64,400 thm and <= 110,000 thm	\$ 319.30				0.00	0.00	319.30
Annual Throughput > 110,000 thm and <= 540,000 thm	\$ 1,265.29				0.00	0.00	1,265.29
Usage Charge:							
Annual Throughput > 64,400 thm and <= 110,000 thm	\$ 0.47545	-	-	-	0.00000	0.00000	0.47545 5/
Annual Throughput > 110,000 thm and <= 540,000 thm	\$ 0.44453	-	-	-	0.00000	0.00000	0.44453 5/
<b><u>Rate LDS - Large Distribution Service</u></b>							
Customer Charge:							
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 3,261.28				0.00	0.00	3,261.28
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 5,072.62				0.00	0.00	5,072.62
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 9,782.40				0.00	0.00	9,782.40
Annual Throughput > 7,500,000 thm	\$ 14,492.16				0.00	0.00	14,492.16
Usage Charge:							
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 0.25587	-	-	-	0.00000	0.00000	0.25587 5/
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 0.22695	-	-	-	0.00000	0.00000	0.22695 5/
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 0.20367	-	-	-	0.00000	0.00000	0.20367 5/
Annual Throughput > 7,500,000 thm	\$ 0.12118	-	-	-	0.00000	0.00000	0.12118 5/

1/ Please see Page No. 21a for rate components.

2/ Please see Page No. 21b for rate components.

3/ The STAS percentage is reflected on Page No. 20 and is applied to the Customer Charge and the Distribution Charge.

4/ The DSIC percentage is reflected on Page No. 21 and is applied to the Customer Charge and the Distribution Charge.

5/ Plus Rider EBS Option 1 or 2 - See Page 21.

Columbia Gas of Pennsylvania, Inc.

<b>Rate Summary</b>							
Rate per thm							
Main Line Service Rate Schedules Commercial / Industrial	Distribution Charge	Gas Supply Charge 1/	Gas Cost Adjustment	Pass-through Charge 2/	State Tax Adjustment Surcharge 3/	Distribution System Improvement Charge (DSIC) 4/	Total Effective Rate
<b><u>Rate MLSS - Main Line Sales Service</u></b>							
Customer Charge:							
Annual Throughput > 274,000 thm and <= 540,000 thm	\$ 469.34				0.00	0.00	469.34
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 1,149.00				0.00	0.00	1,149.00
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 2,050.00				0.00	0.00	2,050.00
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 4,096.00				0.00	0.00	4,096.00
Annual Throughput > 7,500,000 thm	\$ 7,322.00				0.00	0.00	7,322.00
Usage Charge:							
MLS Class I Annual Throughput > 274,000 thm	\$ 0.00937	0.32928	0.01277	0.20847	0.00000	0.00000	0.55989
MLS Class II:							
Annual Throughput > 2,146,000 thm and <= 3,400,000 thm	\$ 0.04481	0.32928	0.01277	0.20847	0.00000	0.00000	0.59533
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 0.03876	0.32928	0.01277	0.20847	0.00000	0.00000	0.58928
Annual Throughput > 7,500,000 thm	\$ 0.03355	0.32928	0.01277	0.20847	0.00000	0.00000	0.58407
<b><u>Rate MLDS - Main Line Distribution Service</u></b>							
Customer Charge:							
Annual Throughput > 274,000 thm and <= 540,000 thm	\$ 469.34				0.00	0.00	469.34
Annual Throughput > 540,000 thm and <= 1,074,000 thm	\$ 1,149.00				0.00	0.00	1,149.00
Annual Throughput > 1,074,000 thm and <= 3,400,000 thm	\$ 2,050.00				0.00	0.00	2,050.00
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 4,096.00				0.00	0.00	4,096.00
Annual Throughput > 7,500,000 thm	\$ 7,322.00				0.00	0.00	7,322.00
Usage Charge:							
MLS Class I Annual Throughput > 274,000 thm	\$ 0.00937	-	-	-	0.00000	0.00000	0.00937 5/
MLS Class II:							
Annual Throughput > 2,146,000 thm and <= 3,400,000 thm	\$ 0.04481	-	-	-	0.00000	0.00000	0.04481 5/
Annual Throughput > 3,400,000 thm and <= 7,500,000 thm	\$ 0.03876	-	-	-	0.00000	0.00000	0.03876 5/
Annual Throughput > 7,500,000 thm	\$ 0.03355	-	-	-	0.00000	0.00000	0.03355 5/
1/ Please see Page No. 21a for rate components.							
2/ Please see Page No. 21b for rate components.							
3/ The STAS percentage is reflected on Page No. 20 and is applied to the Customer Charge and the Distribution Charge.							
4/ The DSIC percentage is reflected on Page No. 21 and is applied to the Customer Charge and the Distribution Charge.							
5/ Plus Rider EBS Option 1 or 2 - See Page 21.							

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Mark Kempic - President

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**Columbia Gas of Pennsylvania, Inc.**

<b>Other Rates Summary</b>		
Rate per thm		
Description	Rate \$/ thm	Applicable Rate Schedules
<b>Penalty Credit/Pipeline Refund Passback - Non-Residential</b>	\$ (0.00004) <sup>1/</sup>	SGSS/SGDS-P1/SCD/LGSS/MLSS
<b>Price to Compare for Residential Gas Supply</b>	\$ 0.37507 <sup>2/</sup>	RSS
<b>Price to Compare for Commercial Gas Supply</b>	\$ 0.37171 <sup>2/</sup>	SGSS (< = 64,400 thms)
<b>State Tax Adjustment Surcharge Percentage</b>	0.000%	Customer and Distribution Charges on all rates
<b>Rate SS - Standby Service</b>	\$ 1.17101	Per therm based on a customer's Maximum Daily Firm Requirement. See Pages 134 - 136 herein for detail.

<sup>1/</sup> Includes Penalty Credit and Pipeline Refund passback rate of (\$0.00004) effective October 2021-September 2022  
<sup>2/</sup> Please see Page No. 21c for rate components.

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Mark Kempic - President

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Columbia Gas of Pennsylvania, Inc.

<b>Rider Summary</b>		
<u>Riders</u>	<u>Rate</u>	<u>Applicable Rate Schedules</u>
<b>Customer Choice - Rider CC</b>	\$ 0.00010 /thm	RSS/RDS/SGSS/SGDS/SCD/DGDS
<b>Universal Service Plan - Rider USP</b>	\$ 0.14189 /thm	RSS/RDS
<b>Distribution System Improvement Charge - Rider DSIC</b>	0.00%	This percentage is applied to the Distribution Charge and the Customer Charge. See Pages 177-180 for Rider DSIC details.
<b>Elective Balancing Service - Rider EBS:</b>		
Option 1 - Small Customer	\$ 0.01267 /thm	SGDS/SDS
Option 1 - Large Customer	\$ 0.00662 /thm	LDS/MLDS
Option 2 - Small Customer	\$ 0.00697 /thm	SGDS/SDS
Option 2 - Large Customer	\$ 0.00226 /thm	LDS/MLDS
<b>Gas Procurement Charge - Rider GPC</b>	\$ 0.00113 /thm	RSS/SGSS/LGSS/MLSS
<b>Merchant Function Charge - Rider MFC</b>	\$ 0.00474 /thm	RSS
<b>Merchant Function Charge - Rider MFC</b>	\$ 0.00138 /thm	SGSS
<b>Purchased Gas Cost - Rider PGC</b>	Pg. 21a & 21b	Rate Schedules specified on Page 21a & 21b
<b>Revenue Normalization Adjustment - Rider RNA</b>	\$ - /thm	RSS/RDS
<b>Energy Efficiency Rider</b>	\$ 0.00441 /thm	RSS/RDS

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**Supplement No. 337 to  
 Tariff Gas - Pa. P.U.C. No. 9  
 Fiftieth Revised Page No. 21a  
 Canceling Forty-ninth Revised Page No. 21a**

Columbia Gas of Pennsylvania, Inc.

<b>Gas Supply Charge Summary</b>				
Rate per thm				
<u>Rate Schedule</u>	<u>PGCC</u>	<u>Rider GPC</u>	<u>Rider MFC</u>	<u>Total Gas Supply Charge</u>
<b>Rate CAP - Customer Assistance Plan</b>	\$ 0.32815	0.00113	0.00474	0.33402
<b>Rate RSS - Residential Sales Service</b>	\$ 0.32815	0.00113	0.00474	0.33402
<b>Rate SGSS - Small General Sales Service</b>	\$ 0.32815	0.00113	0.00138	0.33066
<b>Rate LGSS - Large General Sales Service</b>	\$ 0.32815	0.00113	-	0.32928
<b>Rate MLSS - Main Line Sales Service</b>	\$ 0.32815	0.00113	-	0.32928

Issued: March 18, 2022

Effective: May 17, 2022

Mark Kempic - President

Columbia Gas of Pennsylvania, Inc.

<b>Pass-through Charge Summary</b>								
Rate per thm								
Rate Schedule	PGDC	PGDC "E" Factor	Capacity Assignment Factor	Pipeline Refund/ Penalty Credits	Rider CC	Rider USP	Energy Efficiency Rider	Total Pass- through
<b>Rate CAP - Customer Assistance Plan</b>	\$ 0.19200	0.01651	-	-	-	-	-	0.20851
<b>Rate RSS - Residential Sales Service</b>	\$ 0.19200	0.01651	-	-	0.00010	0.14189	0.00441	0.35491
<b>Rate SGSS - Small General Sales Service</b>	\$ 0.19200	0.01651	-	(0.00004)	0.00010	-	-	0.20857
<b>Rate LGSS - Large General Sales Service</b>	\$ 0.19200	0.01651	-	(0.00004)	-	-	-	0.20847
<b>Rate MLSS - Main Line Sales Service</b>	\$ 0.19200	0.01651	-	(0.00004)	-	-	-	0.20847
<b>Rate RDS - Residential Distribution Service</b>	\$ 0.19200	0.01651	(0.02828)	-	0.00010	0.14189	0.00441	0.32663
<b>Rate SCD - Small Commercial Distribution (Choice)</b>	\$ 0.19200	0.01651	(0.02828)	(0.00004)	0.00010	-	-	0.18029
<b>Rate SGDS - Small General Distribution Service</b>								
Priority One (P1)	\$ 0.19200	0.01651	-	(0.00004)	0.00010	-	-	0.20857
Non-Priority One (NP1)	-	-	-	-	0.00010	-	-	0.00010
<b>Rate SDS - Small Distribution Service</b>	\$ -	-	-	-	-	-	-	-
<b>Rate LDS - Large Distribution Service</b>	\$ -	-	-	-	-	-	-	-
<b>Rate MLDS - Main Line Distribution Service</b>	\$ -	-	-	-	-	-	-	-

Issued: March 18, 2022

Mark Kempic - President

Effective: May 17, 2022

**Supplement No. 337 to  
 Tariff Gas - Pa. P.U.C. No. 9  
 Fiftieth Revised Page No. 21c  
 Canceling Forty-ninth Revised Page No. 21c**

Columbia Gas of Pennsylvania, Inc.

<b>Price-to-Compare (PTC) Summary</b>						
<b>Rate per thm</b>						
<u>Customer Class</u>	<u>PGCC</u>	<u>Gas Cost Adjustment</u>	<u>Capacity Assignment Factor</u>	<u>Rider GPC</u>	<u>Rider MFC</u>	<u>Total Price-to-Compare</u>
<b>Residential</b>	\$ 0.32815	0.01277	0.02828	0.00113	0.00474	0.37507
<b>Commercial &lt; = 64,400 thm/year</b>	\$ 0.32815	0.01277	0.02828	0.00113	0.00138	0.37171

Issued: March 18, 2022

Mark Kempic - President

Effective: May 17, 2022

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

1. Provide a corporate history (include the dates of original incorporation, subsequent mergers and/or acquisitions). Indicate all counties and cities and other governmental subdivisions to which service is provided (including service areas outside the state), and the total population in the area served.

Response:

Columbia Gas of Pennsylvania, Inc. is a wholly-owned subsidiary of NiSource Gas Distribution Group, Inc., which is a subsidiary of NiSource Inc. Until the merger with NiSource in 2000, Columbia Gas of Pennsylvania, Inc. was a wholly-owned subsidiary of Columbia Gas System, Inc., a Public Utility Holding Company, organized under the laws of the state of Delaware on September 30, 1926. In 1998, the Columbia Gas System became the Columbia Energy Group, with Columbia Gas of Pennsylvania remaining as a wholly-owned subsidiary.

NiSource, organized as an Indiana holding company in 1987 under the name of NIPSCO Industries, Inc., changed its name to NiSource Inc. on April 14, 1999. On November 1, 2000, NiSource acquired the Columbia Energy Group and its subsidiaries. In connection with the acquisition, NiSource became a Delaware corporation registered under the Public Utility Holding Company Act of 1935. Effective February 8, 2006, the Public Utility Holding Company Act of 1935 was repealed. NiSource is now a holding company under the Public Utility Holding Company Act of 2005.

Columbia Gas of Pennsylvania, Inc. was incorporated under the laws of Pennsylvania on June 23, 1960 and presently serves approximately 440,000 customers in the Commonwealth of Pennsylvania.

On May 31, 1967, as a result of Commission approval at Docket No. A-92870, Columbia acquired all the property and rights of Central Pennsylvania Gas Company which provided service in the Boroughs of Bellefonte and State College, and Townships of Spring, Potter, Benner, College, Burnside, Snow Shoe, Boggs, Ferguson, Patton, Harris and Union all in Centre County.

On August 29, 1967, as a result of Commission approval at Docket No. A-95038, Columbia acquired all the property and rights of York County

Gas Company, which provided service in the Borough of McSherrystown and in the township of Conewago, both situated in Adams County, and in the boroughs, cities and townships situated in York County.

For all counties, cities and other governmental subdivisions to which service is provided see Exhibit No. 15, Schedule No. 1, pages 3 through 6, which are the current Description of Territory tariff pages 7 through 10. Columbia does not provide service outside the Commonwealth of Pennsylvania.

Please refer to Exhibit No. 15, Schedule No. 1, pages 7 through 21 for the total population by county subdivision for the area served based on U.S. Census Bureau estimates for 2020. The following municipalities that appear in the Description of Territory tariff pages but were not available in the census.gov website are:

<b>Adam's County</b>	<b>Armstrong County</b>	<b>Bedford County</b>	<b>Butler County</b>	<b>Clarion County</b>	<b>Franklin County</b>	<b>Jefferson County</b>
Aspers	Distant	State Line	Annandale	Climax	Caledonia	Iowa
Caledonia	McWilliams		Annisville	Dutch Hill	Nunnery	
Cashtown	New Salem		Criders Corners	Elk City	Quincy	
Fayetteville	Oakland		Deegan	Fairmont City	Shady Grove	
Hemptom	Oak Ridge		Forestville	Huey		
Table Rock			North Washington	Lamartine		
Two Taverns			Valencia Township	Leatherwood		
			Wick	Mayport		
				Perryville		
				Turkey City		
				Turnip Hole		
				Wentlings		
				West Freedom		
				West Monterey		
<b>Lawrence County</b>	<b>Mkean County</b>	<b>Mercer County</b>	<b>Venango County</b>	<b>Warren County</b>	<b>Westmoreland County</b>	<b>York County</b>
Big Beaver Twp	Custer City	North Liberty	Freedom	Russell	Alverton	Hallam Township
Chewton	Dallas City		Mariasville	Starbrick	Ardara	Yorkana
Energy	Degolia		Nickleville		Buzzardtown	
Harlansburg	Derrick City		Pittsville		Cereal	
Joyce	Foster Brook				Circleville	
Mt. Jackson	Mt. Alton				Coal Hollow	
Princeton	Tune				Collinsburg	
					Cowansburg	
					Eldora	
					Fellsburg	
					Fells Chapel	
					Foxtone	
					Grapeville	
					Gratztown	
					Hahntown	
					Herminie	
					Lowber	
					Marchland	
					Penglun	
					Rilton	
					Ruffsdale	
					Rural (Scottdale)	
					Shafton	
					Stewartsville	
					Straw Pump	
					Tarr	

**Supplement No. 282 to  
Tariff Gas – Pa. P.U.C. No. 9  
Tenth Revised Page No. 7**

**Columbia Gas of Pennsylvania, Inc.**

**Canceling Eighth and Ninth Revised Page No. 7**

**DESCRIPTION OF TERRITORY**

**ADAMS COUNTY**

Abbottstown  
Arendtsville  
Aspers  
Bendersville  
Berwick Township  
Biglerville  
Butler Township  
Caledonia  
Cashtown  
Conewago Township\*  
Cumberland Township  
East Berlin  
Fairfield  
Fayetteville  
Franklin Township  
Freedom Township  
Germany Township  
Gettysburg  
Hamilton Township  
Hamiltonban Township  
Hemptom  
Littlestown  
McSherrystown\*  
Menallen Township  
Mt. Joy Township  
Mt. Pleasant Township  
New Oxford  
Oxford Township  
Reading Township  
Strabane Township  
Table Rock  
Two Taverns  
Tyrone Township  
Union Township

**ALLEGHENY COUNTY**

The Company is certified to serve in all cities, boroughs and townships in Allegheny County.

**ARMSTRONG COUNTY**

Distant  
Hovey Township  
Madison Township  
Mahoning Township  
McWilliams  
New Salem  
Oakland  
Oak Ridge  
Parker City  
Perry Township  
Red Bank Township  
South Bethlehem

**BEAVER COUNTY**

The Company is certified in serve in all cities, boroughs and townships in Beaver County.

**BEDFORD COUNTY**

Cumberland Valley Township  
Londonderry Township  
Mann Township  
Southampton Township  
State Line

**BUTLER COUNTY**

Adams Township  
Allegheny Township  
Annandale  
Annisville  
Brady Township  
Bruin  
Center Township  
Cherry Township  
Clay Township  
Concord Township  
Cranberry Township

**BUTLER COUNTY  
(continued)**

Criders Corners  
Deegan  
Eau Claire  
Fairview  
Fairview Township  
Fallowfield Township  
Forestville  
Franklin Township  
Harrisville  
Karns City \*\*  
Marion Township  
Mercer Township  
Muddy Creek Township  
North Washington  
Parker Township  
Slippery Rock Township  
Valencia  
Valencia Township  
Venango Township  
Washington Township  
West Liberty  
Wick  
Worth Township

(C)

**CENTRE COUNTY \*\*\***

Bellefonte  
Benner Township  
Boggs Township  
Burnside Township  
College Township  
Ferguson Township  
Harris Township  
Patton Township  
Potter Township  
Snow Shoe Township  
Spring Township  
State College  
Union Township

\* Territory formerly served under Tariff Gas-Pa. P.U.C. No. 7.

\*\* Limited to industrial service to Permanent Service Identification (PSID) 400473084.

\*\*\* Territory formerly served under Tariff Gas-Pa. P.U.C. No. 6.

(C) Indicates Change

**Issued: December 11, 2018**

**M. A. Huwar  
President**

**Effective: December 16, 2018**

**Supplement No. 221 to  
Tariff Gas – Pa. P.U.C. No. 9  
Third Revised Page No. 8**

**Columbia Gas of Pennsylvania, Inc.**

**Canceling First and Second Revised Page No. 8**

**DESCRIPTION OF TERRITORY (Continued)**

**CHESTER COUNTY**

Coatesville\*

**CLARION COUNTY**

Ashland Township  
Beaver Township  
Callensburg  
Climax  
Dutch Hill  
Elk City  
Elk Township  
Fairmont City  
Foxburg  
Hawthorne  
Huey  
Knox  
Lamartine  
Lawsonham  
Leatherwood  
Licking Township  
Madison Township  
Mayport  
Monroe  
New Bethlehem  
Perry township  
Perryville  
Porter Township  
Red Bank Township  
Richland Township  
Rimersburg  
Salem  
Salem Township  
Shippenville  
St. Petersburg  
Toby Township  
Turkey City  
Turnip Hole  
Wentlings  
West Freedom  
West Monterey

**CLEARFIELD COUNTY**

Burnside Township  
Jordon Township\*\*  
Union Township

**ELK COUNTY**

Highland Township  
Nansen  
Russell city

**FAYETTE COUNTY**

The Company is certified to serve in all cities, boroughs and townships in Fayette County.

**FRANKLIN COUNTY**

Antrim Township  
Caledonia  
Greencastle  
Greene Township  
Guilford Township  
Mercersburg  
Mont Alto  
Montgomery Township  
Nunnery  
Peters Township  
Quincy  
Quincy Township  
Shady Grove  
Washington Township  
Waynesboro

**FULTON COUNTY**

Bethel Township  
Thompson Township  
Union Township

**GREENE COUNTY**

The Company is certified to serve in all cities, boroughs and townships in Greene County.

**INDIANA COUNTY**

Center Township\*\*\*  
Cherryhill Township\*\*  
Clymer  
White Township\*\*\*

**JEFFERSON COUNTY**

Beaver Township  
Clover Township  
Heath Township  
Iowa  
Knox Township  
Pine Creek Township  
Polk Township  
Ringgold Township  
Rose Township  
Summerville  
Union Township  
Warsaw Township  
Winslow Township

(C)

\* Limited to industrial service to Permanent Service Identification (PSID) 400495160.

\*\* Limited to industrial service to Permanent Service Identification (PSID) 500254711 and 500254712.

\*\*\* Limited to service to customers located within the industrial park owned by Indiana County Industrial Development Authority and Indiana County Development Corporation.

(C)

(C)

(C) Indicates Change

**Supplement No. 238 to  
Tariff Gas – Pa. P.U.C. No. 9  
Third Revised Page No. 9**

**Columbia Gas of Pennsylvania, Inc.**

**Canceling First and Second Revised Page No. 9**

**DESCRIPTION OF TERRITORY (Continued)**

**LAWRENCE COUNTY**

Bessemer  
Big Beaver Township  
Chewton  
Ellport  
Ellwood City  
Energy  
Harlansburg  
Hickory Township  
Joyce  
Little Beaver Township  
Mt. Jackson  
(C) Neshannock Township  
New Castle  
North Beaver Township  
Perry Township  
Princeton  
Scott Township  
Shenango Township  
Slippery Rock Township  
South New Castle  
Taylor Township  
Union Township  
Wampum  
Wayne Township  
Wurtemberg

**McKEAN COUNTY**

Bradford  
Bradford Township  
Custer City  
Dallas City  
Degolia  
Derrick City  
Foster Brook  
Foster Township  
Lafayette Township  
Lewis Run  
Mt. Alton  
Tune

**MERCER COUNTY**

Liberty Township  
North Liberty

**SOMERSET COUNTY**

Addison Township  
Berlin  
Brothers Valley Township  
Elk Lick Township  
Greenville Township  
Meyersdale  
Salisbury  
Somerset  
Somerset Township  
Southampton Township  
Summit Township

**VENANGO COUNTY**

Clintonville  
Clinton Township  
Dotter  
Emlenton  
Freedom  
Irwin Township  
Mariasville  
Nickleville  
Pittsville  
Richland Township  
Rockland Township  
Scrubgrass Township

**WARREN COUNTY**

Conewango Township  
Glade Township  
Mead Township  
Pleasant Township  
Russell  
Sheffield Township  
Starbrick  
Warren

**WASHINGTON COUNTY**

The Company is certified to serve in all cities, boroughs and townships in Washington County.

**WESTMORELAND COUNTY**

Alverton  
Ardara  
Buzsardtown  
Cereal  
Circleville  
Coal Hollow  
Collinsburg  
Cowansburg  
East Huntingdon Township  
Eldora  
Fellsburg  
Fells Chapel  
Foxtone  
Grapeville  
Gratztown  
Hahntown  
Hempfield Township  
Herminie  
Irwin  
Jeannette  
Lowber  
Madison  
Marchland  
Monessen  
Mt. Pleasant  
Mt. Pleasant Township  
North Huntingdon Township  
Penglyn  
Penn  
Penn Township  
Rilton  
Rostrover Township  
Ruffsdale  
Rural (Scottdale)  
Scottdale  
Sewickley Township  
Shafton  
Smithton  
South Huntingdon Township  
Stewartsville  
Straw Pump  
Sutersville  
Tarr  
Unity Township  
West Newton  
Youngwood

(C) Indicates Change

**Issued: December 15, 2015**

**Mark Kempic  
President**

**Effective: December 18, 2015**



**Supplement No. 221 to  
Tariff Gas – Pa. P.U.C. No. 9  
Third Revised Page No. 10**

**Columbia Gas of Pennsylvania, Inc.**

**Canceling First and Second Revised Page No. 10**

**DESCRIPTION OF TERRITORY (Continued)**

**YORK COUNTY \***

Carroll Township  
Codorus Township\*\*  
Conewago Township  
Dallastown  
Dillsburg  
Dover  
Dover Township  
East Hopewell Township  
East Manchester Township  
East Prospect  
Fawn Township  
Glen Rock  
Hallam  
Hallam Township  
Hanover  
Hopewell Township  
Jackson Township  
Jacobus  
Jefferson  
Loganville  
Lower Chancefore Township  
Lower Windsor Township  
Manchester  
Manchester Township  
Manheim Township  
Mount Wolf  
Newberry Township  
New Freedom  
North Codorus Township  
North York  
Paradise Township  
Penn Township  
Railroad  
Red Lion  
Seven Valleys  
Shrewsburg  
Shrewsburg Township  
Springettsbury Township  
Springfield Township  
Spring Garden Township  
Spring Grove  
Stewartstown

**YORK COUNTY (continued)**

Warrington Township  
Washington Township  
Wellsville  
West Manchester Township  
West Manheim Township  
West York  
Windsor  
Windsor Township  
Wrightsville  
Yoe  
York  
Yorkana  
York Haven  
York New Salem  
York Township

\* Territory formerly served under Tariff Gas – Pa. P.U.C. No. 7 with the exception of Codorus and Manheim Townships and portions of East Manchester, Hallam, Manchester and Penn Townships.

\*\* Limited to industrial service to Permanent Service Identification (PSID) 400472432.

(C)

(C) Indicates Change

**Issued: December 19, 2014**

**M. R. Kempic  
President**

**Effective: December 20, 2014**

<b>Columbia Gas of Pennsylvania, Inc.</b> <b>Total Population - Areas Served</b> <b>U.S. Census Bureau: 2020 Estimate</b>		
<b>County/County #</b>	<b>Municipality</b>	<b>2020 Estimate</b>
Adams - 001	Abbottstown Borough	1,024
Adams - 001	Arendtsville Borough	956
Adams - 001	Bendersville Borough	646
Adams - 001	Berwick Township	2,391
Adams - 001	Biglerville Borough	1,214
Adams - 001	Butler Township	2,617
Adams - 001	Conewago Township	7,214
Adams - 001	Cumberland Township	6,239
Adams - 001	East Berlin Borough	1,542
Adams - 001	Fairfield Borough	516
Adams - 001	Franklin Township	4,953
Adams - 001	Freedom Township	840
Adams - 001	Germany Township	2,737
Adams - 001	Gettysburg Borough	7,708
Adams - 001	Hamilton Township	2,566
Adams - 001	Hamiltonban Township	2,398
Adams - 001	Littlestown Borough	4,498
Adams - 001	McSherrystown Borough	3,080
Adams - 001	Menallen Township	3,573
Adams - 001	Mount Joy Township	3,729
Adams - 001	Mount Pleasant Township	4,691
Adams - 001	New Oxford Borough	1,808
Adams - 001	Oxford Township	5,583
Adams - 001	Reading Township	5,886
Adams - 001	Straban Township	4,958
Adams - 001	Tyrone Township	2,334
Adams - 001	Union Township	3,189
Allegheny - 003	Aleppo Township	1,848
Allegheny - 003	Aspinwall Borough	2,653
Allegheny - 003	Avalon Borough	4,506
Allegheny - 003	Baldwin Borough	19,419
Allegheny - 003	Baldwin Township	1,924
Allegheny - 003	Bell Acres Borough	1,373
Allegheny - 003	Bellevue Borough	7,980
Allegheny - 003	Ben Avon Borough	1,716
Allegheny - 003	Ben Avon Heights Borough	361
Allegheny - 003	Bethel Park	32,212
Allegheny - 003	Blawnox Borough	1,379
Allegheny - 003	Brackenridge Borough	3,113

<b>Columbia Gas of Pennsylvania, Inc.</b> <b>Total Population - Areas Served</b> <b>U.S. Census Bureau: 2020 Estimate</b>		
<b>County/County #</b>	<b>Municipality</b>	<b>2020 Estimate</b>
Allegheny - 003	Braddock Borough	2,103
Allegheny - 003	Braddock Hills Borough	1,772
Allegheny - 003	Bradford Woods Borough	1,135
Allegheny - 003	Brentwood Borough	9,203
Allegheny - 003	Bridgeville Borough	4,870
Allegheny - 003	Carnegie Borough	7,752
Allegheny - 003	Castle Shannon Borough	8,371
Allegheny - 003	Chalfant Borough	765
Allegheny - 003	Cheswick Borough	1,662
Allegheny - 003	Churchill Borough	2,902
Allegheny - 003	Clairton City	6,497
Allegheny - 003	Collier Township	8,247
Allegheny - 003	Coraopolis Borough	5,385
Allegheny - 003	Crafton Borough	5,731
Allegheny - 003	Crescent Township	2,533
Allegheny - 003	Dormont Borough	8,224
Allegheny - 003	Dravosburg Borough	1,710
Allegheny - 003	Duquesne City	5,531
Allegheny - 003	East Deer Township	1,427
Allegheny - 003	East McKeesport Borough	2,027
Allegheny - 003	East Pittsburgh Borough	1,746
Allegheny - 003	Edgewood Borough	2,983
Allegheny - 003	Edgeworth Borough	1,646
Allegheny - 003	Elizabeth Borough	1,480
Allegheny - 003	Elizabeth Township	12,868
Allegheny - 003	Emsworth Borough	2,333
Allegheny - 003	Etna Borough	3,284
Allegheny - 003	Fawn Township	2,256
Allegheny - 003	Findlay Township	6,157
Allegheny - 003	Forest Hills Borough	6,256
Allegheny - 003	Forward Township	3,251
Allegheny - 003	Fox Chapel Borough	5,056
Allegheny - 003	Franklin Park Borough	14,883
Allegheny - 003	Frazer Township	1,111
Allegheny - 003	Glassport Borough	4,285
Allegheny - 003	Glen Osborne Borough	535
Allegheny - 003	Glenfield Borough	200
Allegheny - 003	Green Tree Borough	4,749
Allegheny - 003	Hampton Township	18,119

<b>Columbia Gas of Pennsylvania, Inc.</b> <b>Total Population - Areas Served</b> <b>U.S. Census Bureau: 2020 Estimate</b>		
<b>County/County #</b>	<b>Municipality</b>	<b>2020 Estimate</b>
Allegheny - 003	Harmar Township	2,983
Allegheny - 003	Harrison Township	10,194
Allegheny - 003	Haysville Borough	74
Allegheny - 003	Heidelberg Borough	1,199
Allegheny - 003	Homestead Borough	3,133
Allegheny - 003	Indiana Township	7,097
Allegheny - 003	Ingram Borough	3,175
Allegheny - 003	Jefferson Hills Borough	11,136
Allegheny - 003	Kennedy Township	8,080
Allegheny - 003	Kilbuck Township	720
Allegheny - 003	Leet Township	1,576
Allegheny - 003	Leetsdale Borough	1,149
Allegheny - 003	Liberty Borough	2,438
Allegheny - 003	Lincoln Borough	1,013
Allegheny - 003	Marshall Township	9,869
Allegheny - 003	McCandless Township	27,992
Allegheny - 003	McDonald Borough	362
Allegheny - 003	McKees Rocks Borough	5,815
Allegheny - 003	McKeesport City	18,927
Allegheny - 003	Millvale Borough	3,636
Allegheny - 003	Monroeville municipality	27,393
Allegheny - 003	Moon Township	25,204
Allegheny - 003	Mount Lebanon Township	31,418
Allegheny - 003	Mount Oliver Borough	3,257
Allegheny - 003	Munhall Borough	10,930
Allegheny - 003	Neville Township	1,037
Allegheny - 003	North Braddock Borough	4,635
Allegheny - 003	North Fayette Township	14,917
Allegheny - 003	North Versailles Township	9,869
Allegheny - 003	Oakdale Borough	1,423
Allegheny - 003	Oakmont Borough	6,563
Allegheny - 003	O'Hara Township	8,744
Allegheny - 003	Ohio Township	6,917
Allegheny - 003	Penn Hills Township	40,517
Allegheny - 003	Pennsbury Village Borough	649
Allegheny - 003	Pine Township	13,941
Allegheny - 003	Pitcairn Borough	3,136
Allegheny - 003	Pittsburgh City	299,226
Allegheny - 003	Pleasant Hills Borough	7,968

<b>Columbia Gas of Pennsylvania, Inc.</b> <b>Total Population - Areas Served</b> <b>U.S. Census Bureau: 2020 Estimate</b>		
<b>County/County #</b>	<b>Municipality</b>	<b>2020 Estimate</b>
Allegheny - 003	Plum Borough	26,993
Allegheny - 003	Port Vue Borough	3,623
Allegheny - 003	Rankin Borough	2,012
Allegheny - 003	Reserve Township	3,204
Allegheny - 003	Richland Township	11,297
Allegheny - 003	Robinson Township	13,876
Allegheny - 003	Ross Township	30,362
Allegheny - 003	Rosslyn Farms Borough	417
Allegheny - 003	Scott Township	16,314
Allegheny - 003	Sewickley Borough	3,768
Allegheny - 003	Sewickley Heights Borough	802
Allegheny - 003	Sewickley Hills Borough	693
Allegheny - 003	Shaler Township	27,527
Allegheny - 003	Sharpsburg Borough	3,315
Allegheny - 003	South Fayette Township	15,937
Allegheny - 003	South Park Township	13,561
Allegheny - 003	South Versailles Township	331
Allegheny - 003	Springdale Borough	3,265
Allegheny - 003	Springdale Township	1,565
Allegheny - 003	Stowe Township	6,078
Allegheny - 003	Swissvale Borough	8,590
Allegheny - 003	Tarentum Borough	4,338
Allegheny - 003	Thornburg Borough	411
Allegheny - 003	Trafford Borough (pt.)	107
Allegheny - 003	Turtle Creek Borough	5,104
Allegheny - 003	Upper St. Clair Township	19,896
Allegheny - 003	Verona Borough	2,395
Allegheny - 003	Versailles Borough	1,452
Allegheny - 003	Wall Borough	553
Allegheny - 003	West Deer Township	12,021
Allegheny - 003	West Elizabeth Borough	489
Allegheny - 003	West Homestead Borough	1,854
Allegheny - 003	West Mifflin Borough	19,588
Allegheny - 003	West View Borough	6,470
Allegheny - 003	Whitaker Borough	1,225
Allegheny - 003	White Oak Borough	7,396
Allegheny - 003	Whitehall Borough	13,313
Allegheny - 003	Wilkins Township	6,092
Allegheny - 003	Wilkinsburg Borough	15,186

<b>Columbia Gas of Pennsylvania, Inc.</b> <b>Total Population - Areas Served</b> <b>U.S. Census Bureau: 2020 Estimate</b>		
<b>County/County #</b>	<b>Municipality</b>	<b>2020 Estimate</b>
Allegheny - 003	Wilmerding Borough	2,097
Armstrong - 005	Hovey Township	87
Armstrong - 005	Madison Township	754
Armstrong - 005	Mahoning Township	1,303
Armstrong - 005	Parker City	793
Armstrong - 005	Perry Township	324
Armstrong - 005	Redbank Township	982
Armstrong - 005	South Bethlehem Borough	443
Beaver - 007	Aliquippa City	8,743
Beaver - 007	Ambridge Borough	6,535
Beaver - 007	Baden Borough	3,839
Beaver - 007	Beaver Borough	4,222
Beaver - 007	Beaver Falls City	8,255
Beaver - 007	Big Beaver Borough	1,827
Beaver - 007	Bridgewater Borough	817
Beaver - 007	Brighton Township	8,236
Beaver - 007	Center Township	11,436
Beaver - 007	Chippewa Township	7,506
Beaver - 007	Conway Borough	2,047
Beaver - 007	Darlington Borough	234
Beaver - 007	Darlington Township	1,847
Beaver - 007	Daugherty Township	2,980
Beaver - 007	East Rochester Borough	526
Beaver - 007	Eastvale Borough	203
Beaver - 007	Economy Borough	9,022
Beaver - 007	Ellwood City Borough (pt.)	577
Beaver - 007	Fallston Borough	241
Beaver - 007	Frankfort Springs Borough	121
Beaver - 007	Franklin Township	3,808
Beaver - 007	Freedom Borough	1,458
Beaver - 007	Georgetown Borough	160
Beaver - 007	Glasgow Borough	58
Beaver - 007	Greene Township	2,330
Beaver - 007	Hanover Township	3,578
Beaver - 007	Harmony Township	2,963
Beaver - 007	Homewood Borough	121
Beaver - 007	Hookstown Borough	137
Beaver - 007	Hopewell Township	12,548
Beaver - 007	Independence Township	2,309

<b>Columbia Gas of Pennsylvania, Inc.</b> <b>Total Population - Areas Served</b> <b>U.S. Census Bureau: 2020 Estimate</b>		
<b>County/County #</b>	<b>Municipality</b>	<b>2020 Estimate</b>
Beaver - 007	Industry Borough	1,696
Beaver - 007	Koppel Borough	714
Beaver - 007	Marion Township	862
Beaver - 007	Midland Borough	2,440
Beaver - 007	Monaca Borough	5,364
Beaver - 007	New Brighton Borough	5,622
Beaver - 007	New Galilee Borough	349
Beaver - 007	New Sewickley Township	7,092
Beaver - 007	North Sewickley Township	5,315
Beaver - 007	Ohioville Borough	3,262
Beaver - 007	Patterson Heights Borough	590
Beaver - 007	Patterson Township	2,824
Beaver - 007	Potter Township	560
Beaver - 007	Pulaski Township	1,391
Beaver - 007	Raccoon Township	2,867
Beaver - 007	Rochester Borough	3,406
Beaver - 007	Rochester Township	2,608
Beaver - 007	Shippingport Borough	187
Beaver - 007	South Beaver Township	2,626
Beaver - 007	South Heights Borough	437
Beaver - 007	Vanport Township	1,237
Beaver - 007	West Mayfield Borough	1,152
Beaver - 007	White Township	1,290
Bedford - 009	Cumberland Valley Township	1,537
Bedford - 009	Londonderry Township	1,761
Bedford - 009	Mann Township	477
Bedford - 009	Southampton Township	933
Butler - 019	Adams Township	13,980
Butler - 019	Allegheny Township	619
Butler - 019	Brady Township	1,230
Butler - 019	Bruin Borough	489
Butler - 019	Center Township	7,596
Butler - 019	Cherry Township	1,070
Butler - 019	Clay Township	2,557
Butler - 019	Concord Township	1,437
Butler - 019	Cranberry Township	32,134
Butler - 019	Eau Claire Borough	294
Butler - 019	Evans City Borough	1,711
Butler - 019	Fairview Township	2,018

<b>Columbia Gas of Pennsylvania, Inc.</b> <b>Total Population - Areas Served</b> <b>U.S. Census Bureau: 2020 Estimate</b>		
<b>County/County #</b>	<b>Municipality</b>	<b>2020 Estimate</b>
Butler - 019	Franklin Township	2,766
Butler - 019	Harrisville Borough	857
Butler - 019	Karns City Borough	203
Butler - 019	Marion Township	1,204
Butler - 019	Mercer Township	1,060
Butler - 019	Muddy Creek Township	2,154
Butler - 019	Parker Township	616
Butler - 019	Slippery Rock Township	6,304
Butler - 019	Summit Township	4,609
Butler - 019	Valencia Borough	1,360
Butler - 019	Venango Township	822
Butler - 019	Washington Township	1,231
Butler - 019	West Liberty Borough	328
Butler - 019	Worth Township	1,450
Centre - 027	Bellefonte Borough	6,188
Centre - 027	Benner Township	9,184
Centre - 027	Boggs Township	2,898
Centre - 027	Burnside Township	439
Centre - 027	College Township	10,239
Centre - 027	Ferguson Township	19,634
Centre - 027	Harris Township	6,088
Centre - 027	Patton Township	15,713
Centre - 027	Potter Township	3,574
Centre - 027	Snow Shoe Township	1,725
Centre - 027	Spring Township	8,128
Centre - 027	State College Borough	41,366
Centre - 027	Union Township	1,410
Chester - 029	Coatesville City	13,006
Clarion - 031	Ashland Township	1,048
Clarion - 031	Beaver Township	1,671
Clarion - 031	Callensburg Borough	191
Clarion - 031	Elk Township	1,706
Clarion - 031	Foxburg Borough	173
Clarion - 031	Hawthorn Borough	456
Clarion - 031	Knox Borough	1,067
Clarion - 031	Knox Township	981
Clarion - 031	Licking Township	536
Clarion - 031	Madison Township	1,124
Clarion - 031	Monroe Township	1,309



<b>Columbia Gas of Pennsylvania, Inc.</b> <b>Total Population - Areas Served</b> <b>U.S. Census Bureau: 2020 Estimate</b>		
<b>County/County #</b>	<b>Municipality</b>	<b>2020 Estimate</b>
Clarion - 031	New Bethlehem Borough	912
Clarion - 031	Perry Township	887
Clarion - 031	Porter Township	1,241
Clarion - 031	Redbank Township	1,278
Clarion - 031	Richland Township	453
Clarion - 031	Rimersburg Borough	878
Clarion - 031	Salem Township	829
Clarion - 031	Shipperville Borough	443
Clarion - 031	St. Petersburg Borough	367
Clarion - 031	Toby Township	933
Clearfield - 033	Burnside Township	1,037
Clearfield - 033	Jordan Township	441
Clearfield - 033	Union Township	868
Elk - 047	Highland Township	456
Fayette - 051	Belle Vernon Borough	1,024
Fayette - 051	Brownsville Borough	2,203
Fayette - 051	Brownsville Township	635
Fayette - 051	Bullskin Township	6,530
Fayette - 051	Connellsville City	7,288
Fayette - 051	Connellsville Township	2,048
Fayette - 051	Dawson Borough	343
Fayette - 051	Dunbar Borough	966
Fayette - 051	Dunbar Township	6,681
Fayette - 051	Everson Borough	744
Fayette - 051	Fairchance Borough	1,888
Fayette - 051	Fayette City Borough	569
Fayette - 051	Franklin Township	2,366
Fayette - 051	Georges Township	6,156
Fayette - 051	German Township	4,732
Fayette - 051	Henry Clay Township	1,924
Fayette - 051	Jefferson Township	1,881
Fayette - 051	Lower Tyrone Township	1,055
Fayette - 051	Luzerne Township	5,765
Fayette - 051	Markleysburg Borough	280
Fayette - 051	Masontown Borough	3,260
Fayette - 051	Menallen Township	3,959
Fayette - 051	Newell Borough	492
Fayette - 051	Nicholson Township	1,696
Fayette - 051	North Union Township	11,906

<b>Columbia Gas of Pennsylvania, Inc.</b> <b>Total Population - Areas Served</b> <b>U.S. Census Bureau: 2020 Estimate</b>		
<b>County/County #</b>	<b>Municipality</b>	<b>2020 Estimate</b>
Fayette - 051	Ohiopyle Borough	59
Fayette - 051	Perry Township	2,404
Fayette - 051	Perryopolis Borough	1,635
Fayette - 051	Point Marion Borough	1,097
Fayette - 051	Redstone Township	5,241
Fayette - 051	Saltlick Township	3,232
Fayette - 051	Seven Springs Borough	12
Fayette - 051	Smithfield Borough	807
Fayette - 051	South Connellsville Borough	1,896
Fayette - 051	South Union Township	10,106
Fayette - 051	Springfield Township	2,861
Fayette - 051	Springhill Township	2,733
Fayette - 051	Stewart Township	680
Fayette - 051	Uniontown City	9,632
Fayette - 051	Upper Tyrone Township	1,930
Fayette - 051	Vanderbilt Borough	454
Fayette - 051	Washington Township	3,570
Fayette - 051	Wharton Township	3,386
Franklin - 055	Antrim Township	15,871
Franklin - 055	Greencastle Borough	3,989
Franklin - 055	Greene Township	18,016
Franklin - 055	Guilford Township	14,914
Franklin - 055	Mercersburg Borough	1,527
Franklin - 055	Mont Alto Borough	1,729
Franklin - 055	Montgomery Township	6,240
Franklin - 055	Peters Township	4,422
Franklin - 055	Quincy Township	5,451
Franklin - 055	Washington Township	14,944
Franklin - 055	Waynesboro Borough	10,906
Fulton - 057	Bethel Township	1,500
Fulton - 057	Thompson Township	1,084
Fulton - 057	Union Township	739
Greene - 059	Aleppo Township	471
Greene - 059	Carmichaels Borough	435
Greene - 059	Center Township	1,142
Greene - 059	Clarksville Borough	213
Greene - 059	Cumberland Township	6,091
Greene - 059	Dunkard Township	2,210
Greene - 059	Franklin Township	6,746

<b>Columbia Gas of Pennsylvania, Inc.</b> <b>Total Population - Areas Served</b> <b>U.S. Census Bureau: 2020 Estimate</b>		
<b>County/County #</b>	<b>Municipality</b>	<b>2020 Estimate</b>
Greene - 059	Freeport Township	275
Greene - 059	Gilmore Township	241
Greene - 059	Gray Township	198
Greene - 059	Greene Township	399
Greene - 059	Greensboro Borough	238
Greene - 059	Jackson Township	459
Greene - 059	Jefferson Borough	249
Greene - 059	Jefferson Township	2,158
Greene - 059	Monongahela Township	1,482
Greene - 059	Morgan Township	2,319
Greene - 059	Morris Township	753
Greene - 059	Perry Township	1,389
Greene - 059	Rices Landing Borough	417
Greene - 059	Richhill Township	811
Greene - 059	Springhill Township	315
Greene - 059	Washington Township	985
Greene - 059	Wayne Township	1,174
Greene - 059	Waynesburg Borough	3,857
Indiana - 063	Center Township	4,435
Indiana - 063	Cherryhill Township	2,587
Indiana - 063	Clymer Borough	1,262
Indiana - 063	White Township	15,495
Jefferson - 065	Beaver Township	477
Jefferson - 065	Clover Township	430
Jefferson - 065	Heath Township	117
Jefferson - 065	Knox Township	998
Jefferson - 065	Pine Creek Township	1,307
Jefferson - 065	Polk Township	252
Jefferson - 065	Ringgold Township	708
Jefferson - 065	Rose Township	1,180
Jefferson - 065	Summerville Borough	501
Jefferson - 065	Union Township	810
Jefferson - 065	Warsaw Township	1,358
Jefferson - 065	Winslow Township	2,486
Lawrence - 073	Bessemer Borough	1,045
Lawrence - 073	Ellport Borough	1,102
Lawrence - 073	Ellwood City Borough	6,649
Lawrence - 073	Hickory Township	2,373
Lawrence - 073	Little Beaver Township	1,326

<b>Columbia Gas of Pennsylvania, Inc.</b> <b>Total Population - Areas Served</b> <b>U.S. Census Bureau: 2020 Estimate</b>		
<b>County/County #</b>	<b>Municipality</b>	<b>2020 Estimate</b>
Lawrence - 073	Neshannock Township	9,166
Lawrence - 073	New Castle City	21,472
Lawrence - 073	North Beaver Township	3,932
Lawrence - 073	Perry Township	1,839
Lawrence - 073	Scott Township	2,191
Lawrence - 073	Shenango Township	7,080
Lawrence - 073	Slippery Rock Township	3,070
Lawrence - 073	South New Castle Borough	659
Lawrence - 073	Taylor Township	963
Lawrence - 073	Union Township	4,812
Lawrence - 073	Wampum Borough	654
Lawrence - 073	Wayne Township	2,533
McKean - 083	Bradford City	8,146
McKean - 083	Bradford Township	4,564
McKean - 083	Foster Township	4,007
McKean - 083	Lafayette Township	2,023
McKean - 083	Lewis Run Borough	564
Mercer - 085	Liberty Township	1,268
Somerset - 111	Addison Township	919
Somerset - 111	Berlin Borough	1,931
Somerset - 111	Brothersvalley Township	2,268
Somerset - 111	Elk Lick Township	2,080
Somerset - 111	Greenville Township	637
Somerset - 111	Meyersdale Borough	2,087
Somerset - 111	Salisbury Borough	667
Somerset - 111	Somerset Borough	5,817
Somerset - 111	Somerset Township	11,961
Somerset - 111	Southampton Township	598
Somerset - 111	Summit Township	2,032
Venago - 121	Clinton Township	781
Venago - 121	Clintonville Borough	462
Venago - 121	Emlenton Borough	560
Venago - 121	Irwin Township	1,241
Venago - 121	Richland Township	715
Venago - 121	Rockland Township	1,318
Venago - 121	Scrubgrass Township	686
Warren - 123	Conewango Township	3,319
Warren - 123	Glade Township	2,143
Warren - 123	Mead Township	1,293

<b>Columbia Gas of Pennsylvania, Inc.</b> <b>Total Population - Areas Served</b> <b>U.S. Census Bureau: 2020 Estimate</b>		
<b>County/County #</b>	<b>Municipality</b>	<b>2020 Estimate</b>
Warren - 123	Pleasant Township	2,283
Warren - 123	Sheffield Township	1,963
Warren - 123	Warren City	8,974
Washington - 125	Allenport Borough	494
Washington - 125	Amwell Township	3,635
Washington - 125	Beallsville Borough	460
Washington - 125	Bentleyville Borough	2,479
Washington - 125	Blaine Township	668
Washington - 125	Buffalo Township	2,011
Washington - 125	Burgettstown Borough	1,310
Washington - 125	California Borough	6,261
Washington - 125	Canonsburg Borough	8,751
Washington - 125	Canton Township	8,027
Washington - 125	Carroll Township	5,404
Washington - 125	Cecil Township	13,220
Washington - 125	Centerville Borough	3,133
Washington - 125	Charleroi Borough	3,887
Washington - 125	Chartiers Township	8,299
Washington - 125	Claysville Borough	816
Washington - 125	Coal Center Borough	131
Washington - 125	Cokeburg Borough	603
Washington - 125	Cross Creek Township	1,487
Washington - 125	Deemston Borough	696
Washington - 125	Donegal Township	2,435
Washington - 125	Donora Borough	4,546
Washington - 125	Dunlevy Borough	408
Washington - 125	East Bethlehem Township	2,270
Washington - 125	East Finley Township	1,344
Washington - 125	East Washington Borough	1,801
Washington - 125	Elco Borough	305
Washington - 125	Ellsworth Borough	960
Washington - 125	Fallowfield Township	4,145
Washington - 125	Finleyville Borough	392
Washington - 125	Green Hills Borough	21
Washington - 125	Hanover Township	2,590
Washington - 125	Hopewell Township	941
Washington - 125	Houston Borough	1,233
Washington - 125	Independence Township	1,503
Washington - 125	Jefferson Township	1,138

<b>Columbia Gas of Pennsylvania, Inc.</b> <b>Total Population - Areas Served</b> <b>U.S. Census Bureau: 2020 Estimate</b>		
<b>County/County #</b>	<b>Municipality</b>	<b>2020 Estimate</b>
Washington - 125	Long Branch Borough	431
Washington - 125	Marianna Borough	469
Washington - 125	McDonald Borough	1,678
Washington - 125	Midway Borough	869
Washington - 125	Monongahela City	4,090
Washington - 125	Morris Township	1,096
Washington - 125	Mount Pleasant Township	3,532
Washington - 125	New Eagle borough	2,079
Washington - 125	North Bethlehem township	1,570
Washington - 125	North Charleroi borough	1,258
Washington - 125	North Franklin township	4,513
Washington - 125	North Strabane township	14,429
Washington - 125	Nottingham Township	2,991
Washington - 125	Peters Township	22,118
Washington - 125	Robinson Township	1,887
Washington - 125	Roscoe Borough	791
Washington - 125	Smith Township	4,347
Washington - 125	Somerset Township	11,961
Washington - 125	South Franklin township	3,181
Washington - 125	South Strabane township	9,449
Washington - 125	Speers Borough	1,061
Washington - 125	Stockdale Borough	500
Washington - 125	Twilight Borough	224
Washington - 125	Union Township	5,661
Washington - 125	Washington City	13,249
Washington - 125	West Bethlehem Township	1,405
Washington - 125	West Brownsville Borough	960
Washington - 125	West Finley township	865
Washington - 125	West Middletown borough	133
Washington - 125	West Pike Run township	1,528
Westmoreland - 129	East Huntingdon Township	7,567
Westmoreland - 129	Hempfield Township	40,558
Westmoreland - 129	Irwin Borough	3,716
Westmoreland - 129	Jeannette City	9,000
Westmoreland - 129	Madison Borough	363
Westmoreland - 129	Monessen City	7,176
Westmoreland - 129	Mount Pleasant Borough	4,186
Westmoreland - 129	Mount Pleasant Township	10,364
Westmoreland - 129	North Huntingdon Township	30,287

<b>Columbia Gas of Pennsylvania, Inc.</b> <b>Total Population - Areas Served</b> <b>U.S. Census Bureau: 2020 Estimate</b>		
<b>County/County #</b>	<b>Municipality</b>	<b>2020 Estimate</b>
Westmoreland - 129	Penn Borough	461
Westmoreland - 129	Penn Township	19,473
Westmoreland - 129	Rostraver Township	10,954
Westmoreland - 129	Scottdale Borough	4,060
Westmoreland - 129	Sewickley Township	5,677
Westmoreland - 129	Smithton Borough	369
Westmoreland - 129	South Huntingdon Township	5,436
Westmoreland - 129	Sutersville Borough	565
Westmoreland - 129	Unity Township	21,600
Westmoreland - 129	West Newton Borough	2,464
Westmoreland - 129	Youngwood Borough	2,828
York - 133	Carroll Township	6,549
York - 133	Codorus Township	3,907
York - 133	Conewago Township	8,536
York - 133	Dallastown Borough	3,869
York - 133	Dillsburg Borough	2,579
York - 133	Dover Borough	1,981
York - 133	Dover Township	22,323
York - 133	East Hopewell Township	2,484
York - 133	East Manchester Township	7,853
York - 133	East Prospect Borough	912
York - 133	Fawn Township	3,139
York - 133	Glen Rock Borough	2,057
York - 133	Hallam Borough	2,634
York - 133	Hanover Borough	15,783
York - 133	Hopewell Township	5,507
York - 133	Jackson Township	8,379
York - 133	Jacobus Borough	1,826
York - 133	Jefferson Borough	729
York - 133	Loganville Borough	1,332
York - 133	Lower Chanceford Township	3,131
York - 133	Lower Windsor Township	7,567
York - 133	Manchester Borough	2766
York - 133	Manchester Township	18626
York - 133	Manheim Township	3,509
York - 133	Mount Wolf Borough	1,380
York - 133	New Freedom Borough	4,810
York - 133	Newberry Township	15,982
York - 133	North Codorus Township	9,040

<b>Columbia Gas of Pennsylvania, Inc.</b> <b>Total Population - Areas Served</b> <b>U.S. Census Bureau: 2020 Estimate</b>		
<b>County/County #</b>	<b>Municipality</b>	<b>2020 Estimate</b>
York - 133	North York Borough	2,254
York - 133	Paradise Township	4,151
York - 133	Penn Township	16,809
York - 133	Railroad Borough	279
York - 133	Red Lion Borough	6,309
York - 133	Seven Valleys Borough	507
York - 133	Shrewsbury Borough	3,847
York - 133	Shrewsbury Township	6,733
York - 133	Spring Garden Township	13,293
York - 133	Spring Grove Borough	2,179
York - 133	Springettsbury Township	26,820
York - 133	Springfield Township	5,765
York - 133	Stewartstown Borough	2,284
York - 133	Warrington Township	4,678
York - 133	Washington Township	2,703
York - 133	Wellsville Borough	253
York - 133	West Manchester Township	18,699
York - 133	West Manheim Township	9,063
York - 133	West York Borough	4,602
York - 133	Windsor Borough	1,480
York - 133	Windsor Township	18,157
York - 133	Wrightsville Borough	2,282
York - 133	Yoe Borough	1,011
York - 133	York City	43,907
York - 133	York Haven Borough	691
York - 133	York Township	28,768



COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

C. GAS UTILITIES

2. Provide an overall system map, including and labeling all measuring and regulating stations, storage facilities, production facilities, transmission and distribution mains, by size, and all interconnections with other utilities and pipelines.

Response:

See Exhibit No. 15, Schedule No. 2, p. 2 for the overall system map of Columbia Gas of Pennsylvania, Inc. The gas system facilities are shown in further detail in the Company's Geographic Information System (GIS) application/database. Any party to the proceeding who requires access to detailed facility records will be provided copies of this database, subject to an appropriate protective order or confidentiality agreement.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 IV. RATE STRUCTURE

B. GAS UTILITIES

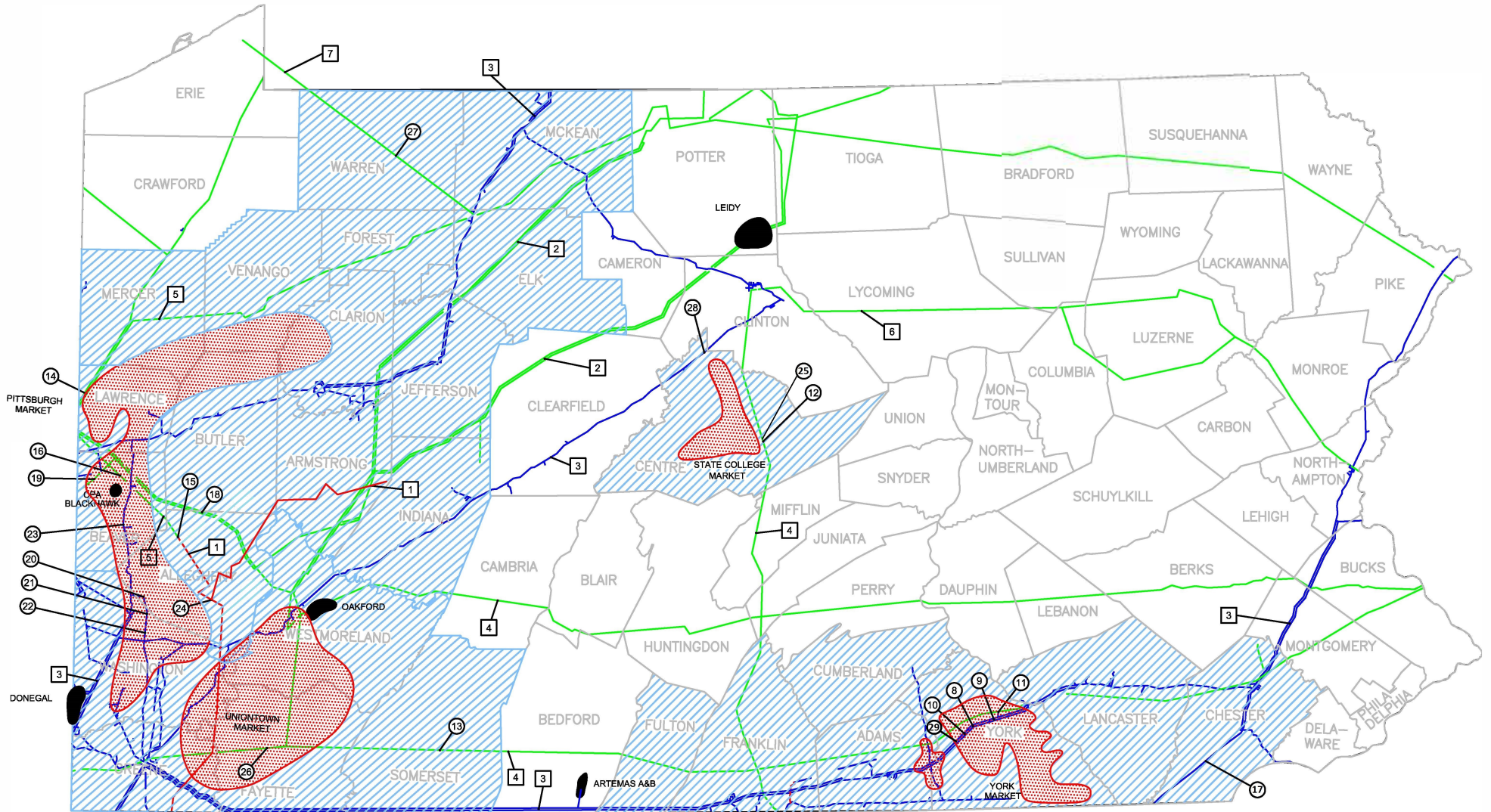
8. Supply a map showing the Gas System Facilities and Gas Service Areas. The map should include transmission lines, distribution lines, other companies' lines interconnecting with the interconnecting points clearly designated, major compressor stations, gas storage areas and gas storage lines. The normal direction of gas flow within the transmission system should be indicated by arrows. Separate service areas within the system should be clearly designated.

Response:

For an overall system map, see Exhibit No. 15, Schedule No. 2, p. 2.

# COLUMBIA GAS OF PENNSYLVANIA, INC.

## PIPELINE INTERCONNECTS, SUPPLY POINTS AND STORAGE LOCATIONS



**TRANSMISSION PIPELINES**

- 1 Equitrans Gas Transmission (EQ)
- 2 Dominion Energy Transmission (DETI)
- 3 Columbia Gas Transmission (TCO)
- 4 Texas Eastern Transmission (TET)
- 5 Tennessee Gas Pipeline (TGP)
- 6 Transcontinental Gas Pipeline (TRANSCO)
- 7 National Fuel Gas Supply (NFG)

**MAJOR INTERCONNECTS SERVING PA**

- |                         |                          |                                     |
|-------------------------|--------------------------|-------------------------------------|
| 8 (TCO) North York      | 16 (TGP) Koppel          | 24 (EQ) Groveton                    |
| 9 (TCO) Emigsville      | 17 Arcelor Mittal        | 25 (DETI) Pleasant Gap              |
| 10 (TCO) Admire         | 18 (DETI) Warrendale     | 26 (TET) Uniontown                  |
| 11 (TET) Emigsville     | 19 (DETI) Darlington     | 27 (NFG) Warren                     |
| 12 (TET) Pleasant Gap   | 20 (TCO) McCandless      | 28 (TCO) Snowshoe                   |
| 13 (TET) Rockwood       | 21 (TCO) Cecil Greentree | 29 Pixelle Specialties (Glatfelter) |
| 14 (TGP) New Castle     | 22 (TCO) Tannehill       |                                     |
| 15 (TGP) Bradford Woods | 23 (TCO) Ambridge        |                                     |

**LEGEND**

- CPA Service Areas
- CPA Major Markets
- Storage Fields

COLUMBIA GAS OF PENNSYLVANIA, INC.

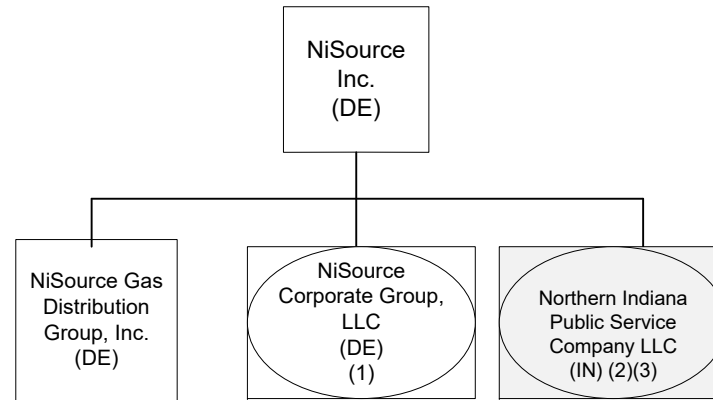
53.53 II. RATE OF RETURN

A. ALL UTILITIES

24. Attach chart explaining Company's corporate relationship to its affiliates (System Structure).

Response: See pages 2 through 5.

## NiSource Inc. Corporate Structure and Direct Subsidiaries as of December 31, 2021



Shaded boxes represent Marketing and Energy Affiliates, as those terms are defined by the Federal Energy Regulatory Commission.

A square with inner oval represents a disregarded entity; a triangle represents a partnership; and a square represents a corporation, as defined under the Internal Revenue Code of 1986, as amended.

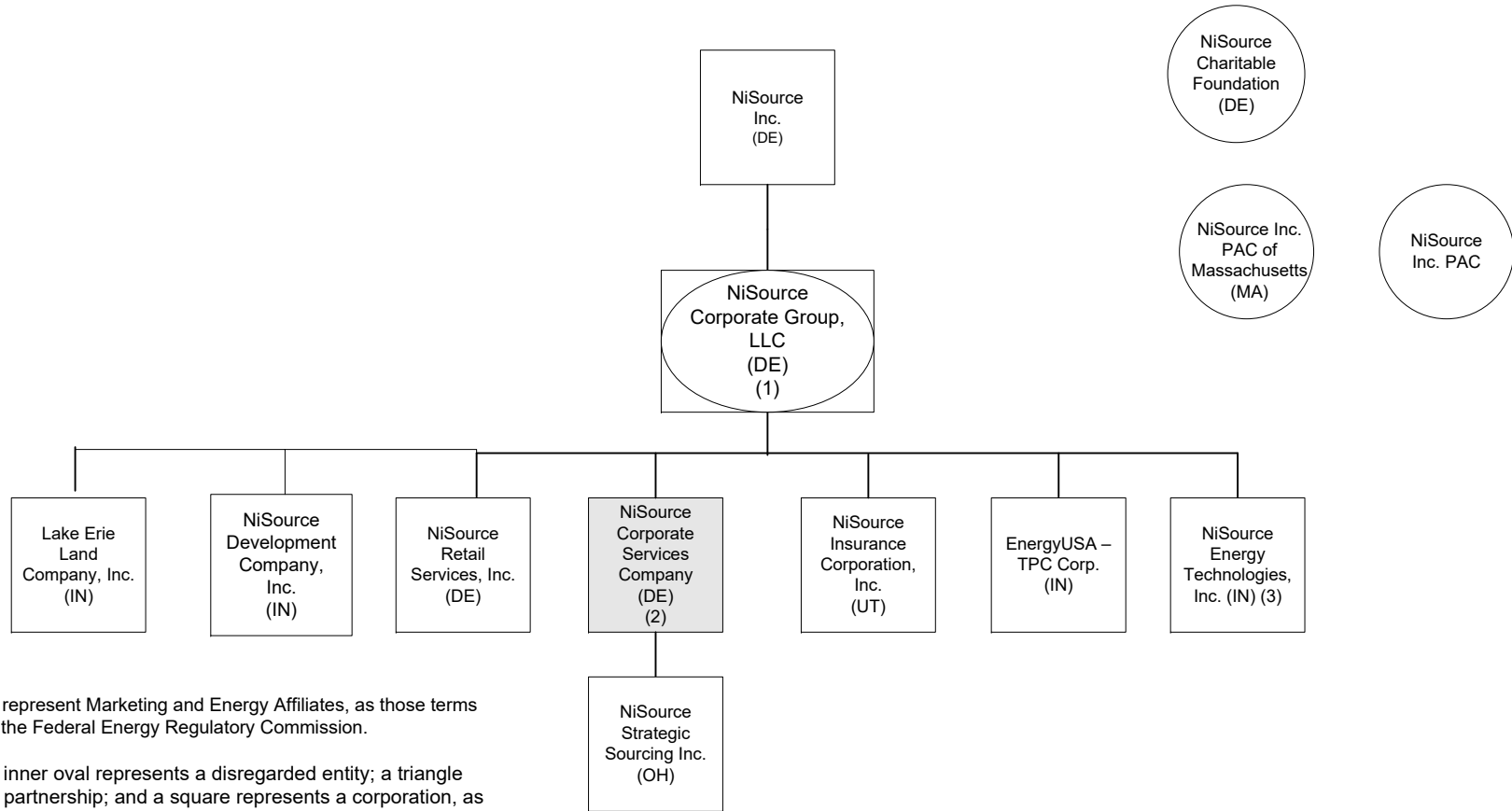
Each subsidiary is 100% owned, unless a smaller percentage is indicated.

(1) Converted from a C corporation on June 2, 2017.

(2) Northern Indiana Public Service Company LLC (NIPSCO) is a combined electric and gas utility. Within NIPSCO are: an electric public utility Transmission Provider, a retail electric service provider, a gas local distribution (LDC) provider, and employees engaged in wholesale power trading. The gas LDC and employees engaged in wholesale power trading are treated as Marketing and Energy Affiliates.

(3) Converted from a C corporation on February 16, 2018.

## NiSource Inc. - Corporate Center Subsidiaries as of December 31, 2021



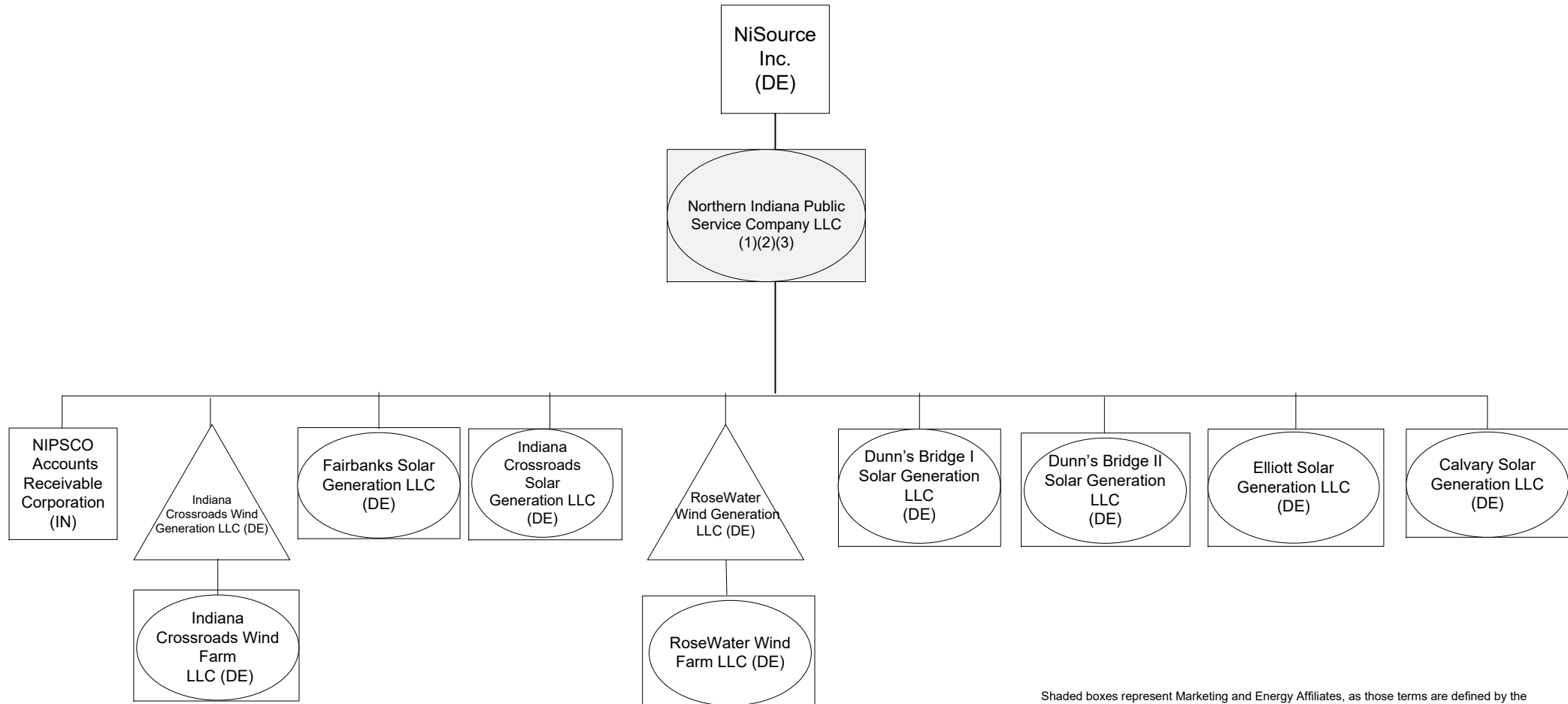
Shaded boxes represent Marketing and Energy Affiliates, as those terms are defined by the Federal Energy Regulatory Commission.

A square with inner oval represents a disregarded entity; a triangle represents a partnership; and a square represents a corporation, as defined under the Internal Revenue Code of 1986, as amended. Circles represent not-for-profits. Each subsidiary is 100% owned, unless a smaller percentage is indicated.

(1) Converted from a C corporation on June 2, 2017.

(2) Certain support services are provided on a company-wide basis by a centralized service company, NiSource Corporate Services Company (NCSC). NCSC provides the following services to NiSource Transmission Providers, Marketing and Energy Affiliates, and other direct or indirect subsidiaries of NiSource Inc.: (a) accounting and budget; (b) human resources; (c) information technology; (d) legal; (e) tax; (f) corporate communications; (g) insurance procurement; (h) risk management; (i) corporate credit; (j) investor relations; (k) real estate; (l) internal audit; and (m) supply chain non-energy procurement.

## NiSource Inc. - NIPSCO & Additional Other Products and Services Subsidiaries as of December 31, 2021



Shaded boxes represent Marketing and Energy Affiliates, as those terms are defined by the Federal Energy Regulatory Commission.

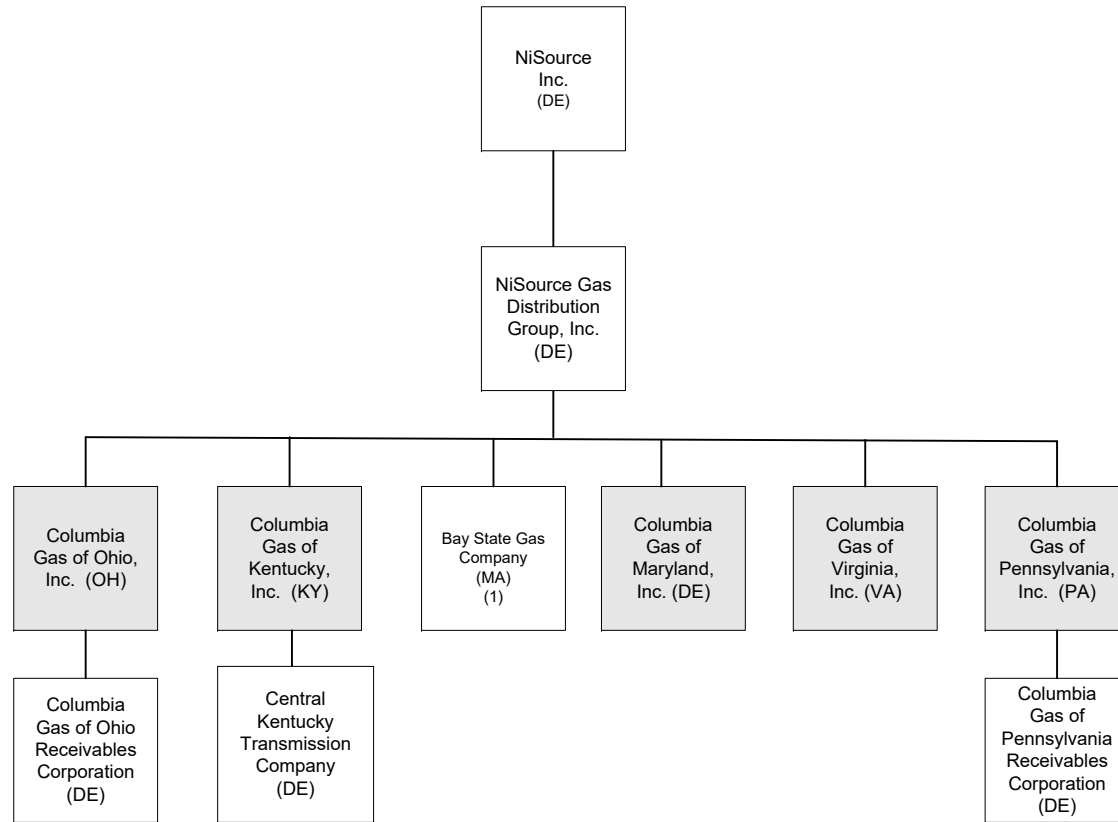
A square with inner oval represents a disregarded entity; a triangle represents a partnership; and a square represents a corporation, as defined under the Internal Revenue Code of 1986, as amended.

Each subsidiary is 100% owned, unless a smaller percentage is indicated.

(1) Converted from a C corporation on February 16, 2018.

(2) Northern Indiana Public Service Company LLC (NIPSCO) is a combined electric and gas utility. Within NIPSCO are: an electric public utility Transmission Provider, a retail electric service provider, a gas local distribution (LDC) provider, and employees engaged in wholesale power trading. The gas LDC and employees engaged in wholesale power trading are treated as Marketing and Energy Affiliates.

## NiSource Inc. - NiSource Gas Distribution & Additional Other Products and Services Subsidiaries as of December 31, 2021



Shaded boxes represent Marketing and Energy Affiliates, as those terms are defined by the Federal Energy Regulatory Commission. Each subsidiary is 100% owned, unless a smaller percentage is indicated.

(1) Bay State Gas Company d/b/a Columbia Gas of Massachusetts

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

7. Provide details of respondent's attempts to recover uncollectible and delinquent accounts

ACTIVE DELINQUENT RESIDENTIAL COLLECTIONS

Residential collection activity in Pennsylvania is governed by Title 52 Pennsylvania Code Chapter 56, Chapter 14, and other guidelines and/or directives issued by the Bureau of Consumer Services.

Since gas service is supplied in advance of payment, rules and regulations (filed with or issued by the PA Public Utility Commission) specify that failure to pay is sufficient cause to discontinue service.

1. The net amount billed becomes due for all residential accounts no less than twenty (20) days after the mailing of the monthly bill. Industrial, commercial and public authority accounts are due no less than fifteen (15) days after the mailing of the monthly bill.
2. Approximately thirty-four (34) days following the mailing of the monthly bill, residential accounts considered "past due" are mailed a 10 day termination notice.

Columbia Gas of Pennsylvania follows a process to analyze customer payment tendencies and divides customers into groups or "Segments" according to their risk of non-payment.

Criteria for Issuing Residential Notices:

Ultra High – Arrears greater than \$100

High – Arrears greater than \$100

Medium – Arrears greater than \$150

Low – Friendly Notice (or) Reminder Notice  $\geq$ \$150 (expected to self-cure)

3. The termination notice is a paper form with a cash re-entry document attached to the top. The termination notice states that service will be



terminated in not less than (10) days from the date of mailing unless one of the following occurs:

- (a) A payment is received;
  - (b) Customer calls in a receipt number as paid to company's call center which is also accepted through company's automated IVRU system;
  - (c) A satisfactory payment arrangement is made;
  - (d) A billing dispute is filed with Columbia Gas of Pennsylvania, Inc. or informal complaint is filed with the Pennsylvania Public Utility Commission;
  - (e) A medical emergency exists.
4. The Company must review with the customer certain items prior to discussing payment agreements.

When a customer contacts the Company before termination, the Company first explains:

- 56.97(a)(1) The reasons for the proposed termination.
- 56.97(a)(2) All available methods for avoiding a termination, including:
  - (i) Tendering payment in full or otherwise eliminating the grounds for termination.
  - (ii) Entering a payment arrangement.
  - (iii) Paying what is past-due on the most recent previous company negotiated or Commission payment arrangement.
- 56.97(a)(3) Information about the public utility's universal service programs, including the customer assistance program. Refer the customer or applicant to the universal service program of the public utility to determine eligibility for a program and to apply for enrollment in a program.
- 56.97(a)(4) The medical emergency procedures

After explaining the above, the Company may negotiate a payment arrangement. If the Company and the customer are successful in negotiating an agreement, then 56.97(b)(1)(2) and (3) would be provided when appropriate.

NOTE: If the customer experiences a change in income as defined by Chapter 14, the company will negotiate a new payment plan.

- 56.97(b)(1) The right of the customer to file a dispute with the public utility and, thereafter, an informal complaint with the Commission.
- 56.97(b)(2) The procedures for resolving disputes and informal complaints, including the address and telephone number of the Commission: Public Utility Commission, Box 3265, Harrisburg, Pennsylvania 17105-3265, (800) 692-7380.
- 56.97(b)(3) The duty of the customer to pay a portion of a bill which the customer does not dispute.

If we are unable to negotiate a payment agreement, it is necessary to comply with the provisions of 56.152, the utility company report (dispute report).

- 5. For those customers who have not taken steps to avoid termination, the Company, approximately seven (7) days after mailing of the 10 day termination notice “shall attempt to contact the customer or responsible occupant, either in person, by telephone, or electronically with the customer’s consent, consistent with the Commission’s privacy guidelines, and approved by the Commission. This notice shall be provided at least three days prior to the scheduled termination. Phone contact shall be deemed complete upon attempted calls on two separate days to the residence between the hours of 8 a.m. and 9 p.m. if the calls were made at various times each day, those times being daytime before 5 p.m. and evening after 5 p.m. and at least 2 hours apart. If contact is attempted in person by home visit only one attempt is required, as prescribed by Title 52 Chapter 56.93.
- 6. On the proposed termination date the service technician will either: (1) accept payment of arrears or payment of the catch-up amount of the defaulted payment plan by having the customer make electronic payment, thereby leaving the gas service on; or (2) determine that a medical emergency exists, thereby leaving the gas service on; or (3) obtain a valid receipt from the customer, thereby leaving the gas service on; or (4) terminate service and post a post-termination notice detailing the reason for the termination and the steps required to have service restored. “During the months of December through March, unless personal contact has been made with the customer or responsible adult by personally visiting the customer’s residence, the public utility shall, within 48 hours of the scheduled date of termination, post a notice of the proposed termination at

the service location,” as prescribed by Title 52 Chapters 56.94, 56.95, and 56.96. NOTE: In cases related to victims under Protection From Abuse Orders Columbia will follow Title 52 Chapter 56 Subchapters L-V.

7. For Winter Termination, Title 52 Chapter 56.100 (b) restricts service terminations for customers with household incomes at or below 250% of the Federal Poverty Level. Eligible accounts fitting this income level are reviewed daily by Columbia’s Compliance Department to ensure full conformity with Title 52 56.100.
8. On August 2, 2020, the Bureau of Consumer Services (BCS) sent a letter to Utility Company Executives requesting a survey of those premises where heat related service gas has not been restored. A copy of the letter is provided in Attachment A. Columbia responded to the BCS on December 15, 2020, as prescribed by Title 52 Chapter 56 (h) and (i) and. The letter also included a request for a follow-up survey to collect the status of the relevant accounts and also a survey of accounts terminated in December. In addition, the letter requested the company to provide a detailed list of its properties found vacant during the 2020 survey, and updated data on how many accounts have never restored gas service from the 2019 Cold Weather Survey. Columbia submitted an updated response on January 26, 2021, prior to filing date of February 1. Both responses are included in Attachment B and C. Columbia submitted an updated response on January 26, 2021, prior to filing date of February 1. Both responses are included in Attachment B and C.

#### FINAL BILL/INACTIVE COLLECTIONS

1. The inactive collections process begins with the issuing of a final bill. The final bill is due approximately twenty-three (23) days from issuance. One day after the due date, a past due notice is sent. If there is no payment or the customer does not enter into a final bill payment plan, the account will be moved to the Early Out process approximately forty-two (42) days from final bill issue. The Early Out vendor will send a letter and make up to eight phone calls over the next thirty (30) days, attempting to get payment. If the Early Out vendor is unsuccessful, the account will be sent to a primary collection agency at approximately day 76.
2. The primary collection agency will complete skip-tracing steps, issue collection letters and notices, make phone contact attempts, and may file suit against debtors. At the Collection Agency’s discretion, they may credit report and update account information to the three National Credit Reporting Networks. At the end of nine months, the Primary accounts are returned, and referred to secondary collection agencies.

3. The secondary collection agency will complete skip-tracing steps, issue collection letters and notices, make phone contact attempts, and may file suit against debtors. At the Collection Agency's discretion, they may credit report and update account information to the three National Credit Reporting Networks. At the end of 12 months, the Secondary Agency will move the accounts into their Warehouse program for collections.
4. The Warehouse Program will store accounts while looking for an active location of the Customer's contact location either by a credit inquiry on their credit report or other methods at which time they will resume active collections by collection letters and notices, phone contact attempts, and may file suit against debtors.
5. In addition to collection agency activity, Columbia Gas of Pennsylvania utilizes two processes to identify accounts that have unpaid final bills. During the connect process, CPA's customer information system will highlight outstanding final bills that may exist in the new applicant's name. Reports are also worked that display bad debt finals that have matching active accounts. When these final bills are identified, they may be transferred to the matching active account.

#### UNCOLLECTIBLE ACCOUNTS

Unpaid finals are written off to bad debt expense approximately 80-105 days following final bill. Final bill collection activity could continue for years following write-off as described above.



**COMMONWEALTH OF PENNSYLVANIA**  
PENNSYLVANIA PUBLIC UTILITY COMMISSION  
COMMONWEALTH KEYSTONE BUILDING  
400 NORTH STREET  
HARRISBURG, PENNSYLVANIA 17120

August 16, 2021

Dear Utility Company Executive:

In accordance with 52 PA Code § 56.100(h) and § 56.100(i), all utilities subject to this Chapter are required to survey those premises where heat-related services, including any landlord-ratepayer accounts, have been terminated during the year. Utilities are reminded that all accounts terminated in accordance with the regulations at § 56.81 (relating to authorized termination of service) or § 56.98 (relating to termination for unauthorized use, fraud, tampering, or tariff violations) must be included in the survey results – including those terminated for failure to permit access to meters.

The regulations require utilities to, within 90 days prior to December 1, survey and attempt to make post-termination personal contact with the occupant or a responsible adult at the premises and in good faith attempt to reach an agreement regarding payment of any arrearages and restoration of service. In order to ensure that personal contact is made prior to December 1, the Bureau of Consumer Services (Bureau or BCS) recommends that your company begin to survey your off accounts no later than September 15, 2021, but you may begin your survey as early as September 1, 2021.

Of particular concern to the Bureau are those residential service accounts where service has not been restored. Accordingly, I am requesting that you report to the Bureau the status of utility service at residential properties where company records indicate that service was terminated on or after January 1, 2021 and has not been reconnected.

When you report the results of your surveys, please use the attached Form A (spreadsheet) to report the status of accounts terminated in 2021. The report should reflect the status of relevant accounts terminated through November 30, 2021 and be returned to BCS no later than the close of business on December 15, 2021. Along with these results, BCS requests that utilities provide a follow-up count of premises where services were terminated in 2020, not re-established, and remained off through 2021. BCS asks that you include these premises in your 2021-2022 contact attempts. Please submit your 2020 follow-up data on the separate spreadsheet attached (2020 CWS Follow-up Survey).

A follow-up survey to collect the status of relevant accounts is due in February for which you will receive a subsequent request and instructions. All accounts terminated through December 31, 2021, are to be included in the follow-up survey.

The primary goal of this survey is to afford occupants at the affected premises the opportunity to avoid going through the winter months without heat-related services.

Last year, the Chairman's Emergency Order in response to the pandemic significantly impacted utility terminations. A mandatory termination moratorium for public utilities was enacted and public utilities redirected their efforts to reconnecting occupied premises without service from March 2020 to March 2021. The monthly § 56.231 reports showed that utility efforts were successful and there were few accounts to survey last year. This year, the moratorium restrictions were lifted and terminations resumed for most public utilities on or after April 1, 2021.

This year, providing accurate cold weather survey data to BCS will be critical to analyzing the number of Pennsylvania households without utility service.

For any accounts terminated in 2021, utilities should make at least four attempts to contact a responsible adult occupant at properties where services were terminated and remain off. These four contact attempts should include a combination of telephone calls, letters, emails, texts, and personal visits to the premises. Utility representatives should make attempts to establish contact on different days of the week and at different times of the day (including evening hours). If these attempts to contact the customer are unsuccessful, BCS requests a personal visit to the premises for a final attempt to communicate with the occupants of the premises or to determine that the premises is vacant.

Due to continuing concerns surrounding the pandemic, BCS recommends social distancing protocols for the final visit. For the purpose of safety, the utility may place their notice on the door, knock, and establish a safe distance from the door while giving sufficient time for a response.

The Bureau is always concerned about the categorization of accounts as vacant. Please carefully document the specific reasons you determine premises are vacant. Natural gas utilities should check for usage on electric meters to help determine if a premises is vacant. Physical, in-person contact, such as surveying neighbors etc. is not required.

- This year, BCS is requesting detailed information for all properties identified as vacant in Form A; including the address, zip code, date verified, and means of determination for each property. Please provide this information by completing

and returning the attached Vacancy Property Listing spreadsheet with your report.

The Bureau strongly encourages referring consumers to available low-income assistance programs and 211 resources (e.g., Customer Assistance Program, the Low-Income Home Energy Assistance Program, and Hardship Fund Program, 211 website, and county assistance offices) and leaving special information packets at premises where service is off. The packets should contain information about contacting the utility company, applications for energy assistance, and information about any other special assistance programs.

Thank you for your continued cooperation with this important health and safety matter. Please direct your responses or any questions to Kathy Solence at [ksolence@pa.gov](mailto:ksolence@pa.gov) and Adam Krichmar at [akrichmar@pa.gov](mailto:akrichmar@pa.gov).

Sincerely,

*Alexis Bechtel*

Alexis Bechtel, Director  
Bureau of Consumer Services

Attachments

## Form A

### 2021 Cold Weather Survey

Pennsylvania Public Utility Commission  
Bureau of Consumer Services

<b>1</b>	9,653	Number of heat-related residential properties terminated between 1/1/2021 and 11/30/2021.
<b>2</b>	4,385	Number of heat-related residential properties to be surveyed (those that your records show as not reconnected).
	<b>4,385</b>	<b>Total of A through E below: #2 above <u>must match</u> this total</b>

### Survey Results

Place each of the properties from Item #2 above into one of the following categories:

<b>A</b>	769	Number of vacant premises (reasonably sure).
<b>B</b>	2,624	Number of accounts where contact was made and service was reconnected with a payment arrangement/settlement agreement, or where service was connected in a new name, or where service was reconnected for other reasons.
<b>C</b>	0	Number of accounts where unauthorized use was discovered. No payment agreement established, service will remain on (with or without contact).
<b>D</b>	485	Number of accounts where no contact was made and premises appear to be occupied:
	228	(i.) Number of these accounts identified as non-low-income customers or income is unknown.
	193	(ii.) Number of these accounts identified as low-income customers (Do not include CAP customers, report CAP customers in (iii) below).
	64	(iii.) Number of these accounts identified as CAP customers who defaulted on their agreement.
	<b>485</b>	<b>Total of D(i) through D(iii) above: D <u>must match</u> this total</b>
<b>E</b>	507	Number of heat-related premises that are occupied and the regulated utility service has not been reconnected:
	228	(i.) Number of these accounts identified as non low income customers or income is unknown.
	221	(ii.) Number of these accounts identified as low income customers (Do not include CAP customers, report CAP customers in (iii) below).
	58	(iii.) Number of these accounts identified as CAP customers who defaulted on their agreement.
	<b>507</b>	<b>Total of E(i) through E(iii) above: E <u>must match</u> this total</b>
	209	(iv.) Number of these accounts who are using an alternative heating source. Identify the heating source below:
		<b>Heating With:</b>
	6	1. Kerosene Heater
	172	2. Electric Space Heater
	6	3. Wood/Coal Stove or Furnace
	2	4. Fireplace
	3	5. Kitchen Stove/Oven
	0	6. Oil-Filled Space Heater
	20	7. Other (Specify):
		(5) Electric Baseboard      (3) Heat Pump
		(3) Pellet Stove      3) Propane
		(4) Conversion to Electric   (1) Refused   (1) Fuel Oil
	<b>209</b>	<b>Total of 1 through 7 (heat source) above: E(iv) <u>must match</u> this total</b>

<b>Utility Name:</b>	Columbia Gas of PA, Inc
<b>Contact Person:</b>	Diane G. Brown
<b>Phone Number:</b>	717-356-1319
<b>Email Address:</b>	dgbrown@nisource.com





December 14, 2021

Adam Krichmar  
Bureau of Consumer Services  
PA Public Utility Commission  
P O Box 3265  
Harrisburg, PA 17120

Dear Mr. Krichmar,

Enclosed are the results from Columbia Gas of Pennsylvania's (Columbia) 2021 Cold Weather Survey (CWS), as requested in the Pennsylvania Public Utility Commission's letter dated August 16, 2021.

Columbia is happy to report that sixty percent of the accounts that were terminated in 2021 and needed surveyed have been restored.

As in the past, Columbia will continue to make additional contact attempts (by phone) to reach out to individuals whose service remains off. This year, due to Covid-19, Columbia will refrain from making any additional field visits. Additionally, Columbia's Universal Services Team will continue to work with those low income customers in providing them with the necessary information on funding and the availability of the Customer Assistance Program (CAP). As communicated in prior years, Columbia will accept available energy assistance grants in order to restore the gas service for any low income customer whose gas service is still off.

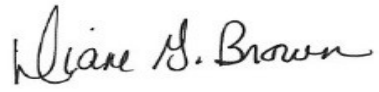
Columbia will waive the security deposit and connection fee for any protected customer to assist in having gas service restored.

In addition, as requested, Columbia was able to perform some additional attempts on accounts from 2020 where the gas service was terminated, not re-established, and remained off at the start of the 2020 Cold Weather Survey. Due to the Covid-19 pandemic and Emergency Order in 2020, the terminated accounts were minimal.

The attached CWS Follow-Up Survey for 2020 reveals as of 2/1/21, there were **31** accounts that were not re-established in 2020. Of those 31 accounts, 24 were in category A (vacant) and 7 were in category D&E (account still off and appeared occupied). At the start of the 2021 CWS survey, those numbers in category A (vacant) remained the same at 24 accounts and decreased to four (4) in category D & E for a total of **28** that remained off.

If you have any questions or need additional information, please do not hesitate to give me a call at (717) 356-1319 or email me at [dgbrown@nisource.com](mailto:dgbrown@nisource.com).

Sincerely,

A handwritten signature in cursive script that reads "Diane G. Brown". The signature is written in black ink and is positioned below the word "Sincerely,".

Diane G. Brown  
Manager Regulatory Compliance  
Columbia Gas of PA, Inc.

**Form A**  
**2021 Cold Weather Survey**  
Pennsylvania Public Utility Commission  
Bureau of Consumer Services

	Initial Survey (1/1 - 11/30)	Update to Initial Survey (1/1 - 11/30)	December Survey (12/1 - 12/31)
	Due 12/15	Due 2/1	
<b>1</b> Number of heat-related residential properties terminated.	Previously reported	Previously Reported	5
<b>2</b> Number of heat-related residential properties to be surveyed. (Those that your records show as not reconnected).	Previously reported	4,385	1
<b>Total of A through E below: #2 above <u>must match</u> this total</b>	<b>0</b>	<b>4,385</b>	<b>1</b>
		See Regs Tab	See Regs Tab

**Results**

Place each of the properties from Item #2 above into one of the following categories:

<b>A</b> Number of vacant premises (reasonably sure).	Previously reported	643	
<b>B</b> Number of accounts where contact was made and service was reconnected with a payment arrangement/settlement agreement, or where service was connected in a new name, or where service was reconnected for other reasons.	Previously reported	2,982	
<b>C</b> Number of accounts where unauthorized use was discovered. No payment arrangement established, service will remain on (with or without contact).	Previously reported	0	
<b>D</b> Number of accounts where no contact was made and premises appear to be occupied:	Previously reported	397	
(i.) Number of these accounts identified as non-low-income customers or income is unknown.	Previously reported	195	
(ii.) Number of these accounts identified as low-income customers (Do not include CAP customers, report CAP customers in (iii) below).	Previously reported	138	
(iii.) Number of these accounts identified as CAP customers who have defaulted on their agreement	Previously reported	64	
<b>Total of D(i) through D(iii) above: D <u>must match</u> this total</b>	<b>0</b>	<b>397</b>	<b>0</b>
<b>E</b> Number of heat-related premises that are occupied and the regulated utility service has not been reconnected:	Previously reported	363	1
(i.) Number of these accounts identified as non low income customers or income is unknown.	Previously reported	170	1
(ii.) Number of these accounts identified as low income customers (Do not include CAP customers, report CAP customers in (iii) below).	Previously reported	153	
(iii.) Number of these accounts identified as CAP customers who have defaulted on their agreement	Previously reported	40	
<b>Total of E(i) through E(iii) above: E <u>must match</u> this total</b>	<b>0</b>	<b>363</b>	<b>1</b>
(iv.) Number of these accounts who are using an alternative heating source. Identify the heating source below:	Previously reported	152	
<b>Heating With:</b>	Previously reported		
1. Kerosene Heater	Previously reported	4	
2. Electric Space Heater	Previously reported	121	
3. Wood/Coal Stove or Furnace	Previously reported	5	
4. Fireplace	Previously reported	2	
5. Kitchen Stove/Oven	Previously reported	2	
6. Oil-Filled Space Heater	Previously reported	0	
7. Other (Specify):	Previously reported	18	
(5) Electric Baseboard      (2) Heat Pump	Previously reported		
(3) Pellet Stove          (3) Propane	Previously reported		
(4) Conversion to Electric   (1) Refused	Previously reported		
<b>Total of 1 through 7 (heat source) above: E(iv) <u>must match</u> this total</b>	<b>0</b>	<b>152</b>	<b>0</b>

Utility Name:	Columbia Gas
Contact Person:	Diane Brown
Phone Number:	717-356-1319
Email Address:	dgbrown@nisource.com

2021 Cold Weather Survey - Vacant Property Listing

(Please indicate Yes/No) - Do you allow information regarding vacant properties listed below to be shared with another utility noting a mutual street address?

Yes

COLUMBIA GAS OF PA

Utility Name

House Number of Vacant Property	Unit Number of Vacant Property	Street Name of Vacant Property	City of Vacant Property	Zip Code of Vacant Property	Date Verified Vacant	How verified? (Please select one)	Notes
148		ORCHARD ST	AMBRIDGE	15003	10/08/21	Other (Please Note)	Property Owner
228		MERCHANT ST	AMBRIDGE	15003	10/11/21	Other (Please Note)	Property Owner
1531		WOODSIDE DR	AMBRIDGE	15003	11/16/2021	Personal visit to property	
42		FOREST RD	AMBRIDGE	15003	11/16/2021	Personal visit to property	
600		HOWARD ST	AMBRIDGE	15003	11/16/2021	Personal visit to property	
917	3	HAZEL AV	AMBRIDGE	15003	11/16/2021	Personal visit to property	
934		DUSS AV	AMBRIDGE	15003	11/16/2021	Personal visit to property	
640		OLIVE LN	AMBRIDGE	15003	11/16/2021	Personal visit to property	
430		PINE ST	AMBRIDGE	15003	11/16/2021	Personal visit to property	
503		GLENWOOD AV	AMBRIDGE	15003	11/16/2021	Personal visit to property	
611		GLENWOOD AV	AMBRIDGE	15003	11/16/2021	Personal visit to property	
332		ELM RD	AMBRIDGE	15003	11/24/2021	Personal visit to property	
2721		BEAVER RD	AMBRIDGE	15003	11/24/2021	Personal visit to property	
1005		8TH ST	AMBRIDGE	15003	11/24/2021	Personal visit to property	
339		WILSON AV	AMBRIDGE	15003	11/24/2021	Personal visit to property	
109		ANNE ST	BADEN	15005	10/27/21	Other (Please Note)	Property Owner
229		BROOKSIDE DR	BADEN	15005	11/12/2021	Personal visit to property	
214		PARKHILL RD	BADEN	15005	11/23/2021	Personal visit to property	
464	APT4	4TH ST	BEAVER	15009	11/08/21	Other (Please Note)	Property Owner
464	A2	4TH ST	BEAVER	15009	11/23/2021	Personal visit to property	
2211		28TH ST	BEAVER FALLS	15010	10/06/21	Other (Please Note)	Property Owner
4710		W 5TH AV	BEAVER FALLS	15010	10/20/21	Other (Please Note)	Property Owner
712		21ST ST	BEAVER FALLS	15010	10/28/21	Other (Please Note)	Property Owner
620		18TH ST	BEAVER FALLS	15010	10/28/21	Other (Please Note)	Customer
1615		5TH AV	BEAVER FALLS	15010	11/11/21	Other (Please Note)	Property Owner
2832	A2	4TH AV	BEAVER FALLS	15010	11/10/21	Other (Please Note)	Property Owner
1506		W 8TH ST	BEAVER FALLS	15010	11/8/2021	Personal visit to property	
1921		13TH AV	BEAVER FALLS	15010	11/8/2021	Personal visit to property	
499		HARPERS FERRY RD	BEAVER FALLS	15010	11/8/2021	Personal visit to property	
199		BLACKHAWK RD	BEAVER FALLS	15010	11/8/2021	Personal visit to property	
3603		W 3RD AV	BEAVER FALLS	15010	11/8/2021	Personal visit to property	
1304		9TH AV	BEAVER FALLS	15010	11/8/2021	Personal visit to property	
1419		4TH AV	BEAVER FALLS	15010	11/8/2021	Personal visit to property	
913		10TH ST	BEAVER FALLS	15010	11/22/2021	Personal visit to property	
1908		8TH AV	BEAVER FALLS	15010	11/23/2021	Personal visit to property	
199		BLACKHAWK RD MAIN HS	BEAVER FALLS	15010	11/23/2021	Personal visit to property	
506		35TH ST	BEAVER FALLS	15010	11/23/2021	Personal visit to property	
4701		5TH AV	BEAVER FALLS	15010	11/30/2021	Personal visit to property	
1615		2ND AV	BEAVER FALLS	15010	11/30/2021	Personal visit to property	
4614		5TH AV	BEAVER FALLS	15010	11/30/2021	Personal visit to property	
605		HAMILTON AV	BELLE VERNON	15012	11/6/2021	Personal visit to property	

1822		ROSTRAVER RD	BELLE VERNON	15012	11/20/2021	Personal visit to property	
3		BUCKINGHAM CR	BELLE VERNON	15012	11/30/2021	Personal visit to property	
22		CIRCLE DR	BURGETTSTOWN	15021	11/1/2021	Personal visit to property	
832		SHADY AV	CHARLEROI	15022	10/11/21	Other (Please Note)	Customer
922	B	5TH ST	CHARLEROI	15022	10/11/21	Other (Please Note)	Property Owner
120		STATE ST SPEERS	CHARLEROI	15022	10/28/21	Personal visit to property	
119		FALLOWFIELD AV	CHARLEROI	15022	11/01/21	Personal visit to property	
310		FALLOWFIELD AV	CHARLEROI	15022	11/24/21	Other (Please Note)	Customer
441		CENTER AV	CHARLEROI	15022	10/18/21	Other (Please Note)	Property Owner
324		OAKLAND AV	CHARLEROI	15022	11/6/2021	Personal visit to property	
428		OAKLAND AV	CHARLEROI	15022	11/6/2021	Personal visit to property	
722		WASHINGTON AV	CHARLEROI	15022	11/6/2021	Personal visit to property	
536	B	WASHINGTON AV	CHARLEROI	15022	11/6/2021	Personal visit to property	
1013		LOWER MEADOW AV	CHARLEROI	15022	11/6/2021	Personal visit to property	
723		WASHINGTON AV	CHARLEROI	15022	11/6/2021	Personal visit to property	
941		SHADY AV	CHARLEROI	15022	11/6/2021	Personal visit to property	
833		OAKLAND AV	CHARLEROI	15022	11/6/2021	Personal visit to property	
905		OAKLAND AV	CHARLEROI	15022	11/6/2021	Personal visit to property	
720		LIBERTY AV	CHARLEROI	15022	11/6/2021	Personal visit to property	
901		MEADOW AV	CHARLEROI	15022	11/6/2021	Personal visit to property	
812		8TH ST	CHARLEROI	15022	11/6/2021	Personal visit to property	
916		CONRAD AV	CHARLEROI	15022	11/13/2021	Personal visit to property	
727	APT 2	MCKEAN AV	CHARLEROI	15022	11/13/2021	Personal visit to property	
732		FALLOWFIELD AV	CHARLEROI	15022	11/13/2021	Personal visit to property	
319	REAR	FALLOWFIELD AV	CHARLEROI	15022	11/13/2021	Personal visit to property	
811		MCKEAN AV	CHARLEROI	15022	11/13/2021	Personal visit to property	
632		LINCOLN AV	CHARLEROI	15022	11/13/2021	Personal visit to property	
127		LINCOLN AV	CHARLEROI	15022	11/13/2021	Personal visit to property	
520		HIGHLAND AV	CHARLEROI	15022	11/13/2021	Personal visit to property	
535		HIGHLAND AV	CHARLEROI	15022	11/13/2021	Personal visit to property	
131		STATE ST SPEERS	CHARLEROI	15022	11/22/2021	Personal visit to property	
621		N 6TH ST	CLAIRTON	15025	10/21/21	Other (Please Note)	Property Owner
907		VANKIRK ST	CLAIRTON	15025	11/3/2021	Personal visit to property	
519		7TH ST	CLAIRTON	15025	11/3/2021	Personal visit to property	
146		NEW JERSEY AV	CLAIRTON	15025	11/12/2021	Personal visit to property	
423		MILLER AV	CLAIRTON	15025	11/12/2021	Personal visit to property	
113		CARNEGIE AV	CLAIRTON	15025	11/12/2021	Personal visit to property	
570	4	MILLER AV	CLAIRTON	15025	11/16/2021	Personal visit to property	
1331		ROUTE 30	CLINTON	15026	11/17/2021	Personal visit to property	
476		8TH ST	DONORA	15033	10/07/21	Other (Please Note)	Property Owner
300		HIGHLAND AV	DONORA	15033	11/6/2021	Personal visit to property	
215		11TH ST	DONORA	15033	11/6/2021	Personal visit to property	
309		WADDELL AV	DONORA	15033	11/6/2021	Personal visit to property	
417		MCCREA AV	DONORA	15033	11/6/2021	Personal visit to property	
620		HESLEP AV	DONORA	15033	11/6/2021	Personal visit to property	
55	APT2	WATKINS AV	DONORA	15033	11/6/2021	Personal visit to property	
526		8TH ST	DONORA	15033	11/6/2021	Personal visit to property	
115		THOMPSON AV	DONORA	15033	11/20/2021	Personal visit to property	
1235		THOMPSON AV	DONORA	15033	11/20/2021	Personal visit to property	
937		MCKEAN AV	DONORA	15033	11/20/2021	Personal visit to property	
557	A104	MCKEAN AV	DONORA	15033	11/20/2021	Personal visit to property	

412		ALLEN AV	DONORA	15033	11/20/2021	Personal visit to property	
108		TEEPLE AV	DONORA	15033	11/22/2021	Personal visit to property	
105		MIDWAY LN	FREEDOM	15042	11/09/21	Other (Please Note)	<b>Property Owner</b>
502	B27	MADISON BV	FREEDOM	15042	10/11/21	Personal visit to property	
19		HOLLY HILL DR	FREEDOM	15042	11/12/2021	Personal visit to property	
1635		5TH AV	FREEDOM	15042	11/12/2021	Personal visit to property	
1075		6TH AV	FREEDOM	15042	11/12/2021	Personal visit to property	
1847		4TH AV	FREEDOM	15042	11/12/2021	Personal visit to property	
118		NORTHBROOK DR	GIBSONIA	15044	11/24/2021	Personal visit to property	
411		GEORGETOWN RD	LAWRENCE	15055	11/1/2021	Personal visit to property	
333		WASHINGTON ST	LEETSDALE	15056	11/17/2021	Personal visit to property	
520		VALLEY ST	MC DONALD	15057	11/17/21	Personal visit to property	
10		BISHOP HILL RD	MC DONALD	15057	11/10/2021	Personal visit to property	
518		NORTH ST	MC DONALD	15057	11/17/2021	Personal visit to property	
307		NORTH ST	MC DONALD	15057	11/17/2021	Personal visit to property	
155		LIBERTY AV	MIDLAND	15059	11/11/2021	Personal visit to property	
414		WALNUT ST	MIDWAY	15060	11/15/2021	Personal visit to property	
1286		CHAPEL RD	MONACA	15061	10/27/21	Other (Please Note)	<b>Customer</b>
1536		ATLANTIC AV	MONACA	15061	11/12/21	Other (Please Note)	<b>Customer</b>
489		CENTER GRANGE RD	MONACA	15061	11/10/2021	Personal visit to property	
133		MARY ST	MONACA	15061	11/23/2021	Personal visit to property	
---	BX619	R1RIDGEVIEW TR BX619	MONONGAHELA	15063	11/01/21	Other (Please Note)	<b>Property Owner</b>
1012		8TH AV	NEW BRIGHTON	15066	11/12/21	Other (Please Note)	<b>Property Owner</b>
900		PENN AV	NEW BRIGHTON	15066	10/21/21	Other (Please Note)	<b>Customer</b>
512	A4	16TH ST	NEW BRIGHTON	15066	11/09/21	Personal visit to property	
3310		N 32ND AV	NEW BRIGHTON	15066	11/8/2021	Personal visit to property	
187		SPRUCE ST	NEW BRIGHTON	15066	11/8/2021	Personal visit to property	
1430		PENN AV	NEW BRIGHTON	15066	11/11/2021	Personal visit to property	
647		SEMINARY AV	OAKDALE	15071	11/18/2021	Personal visit to property	
382		JEFFERSON ST	ROCHESTER	15074	10/22/21	Other (Please Note)	<b>Customer</b>
383		JEFFERSON ST	ROCHESTER	15074	10/01/21	Other (Please Note)	<b>Property Owner</b>
427		ADAMS ST REAR	ROCHESTER	15074	11/19/21	Other (Please Note)	<b>Property Owner</b>
156		STEWART AV	ROCHESTER	15074	10/13/21	Other (Please Note)	<b>Customer</b>
16		COMMUNITY SPRI	ROCHESTER	15074	11/11/2021	Personal visit to property	
414		JACKSON ST	ROCHESTER	15074	11/11/2021	Personal visit to property	
193		ROUTE 68	ROCHESTER	15074	11/11/2021	Personal visit to property	
612		VIRGINIA AV	ROCHESTER	15074	11/17/2021	Personal visit to property	
1302		HOWARD ST	WEST NEWTON	15089	11/05/21	Other (Please Note)	<b>Property Owner</b>
385		CHESTNUT ST	WEST NEWTON	15089	11/15/21	Other (Please Note)	<b>Property Owner</b>
503	LT 115	GRAVITY DR	WEST NEWTON	15089	11/20/2021	Personal visit to property	
406	LT34	ORBITOR DR	WEST NEWTON	15089	11/20/2021	Personal visit to property	
5408		ELM ST	BETHEL PARK	15102	10/26/21	Other (Please Note)	<b>Property Owner</b>
5591		CLARENE DR	BETHEL PARK	15102	11/3/2021	Personal visit to property	
812		JONATHAN DR	BETHEL PARK	15102	11/17/2021	Personal visit to property	
602		ORCHARD ST	CARNEGIE	15106	11/24/2021	Personal visit to property	
523		ORCHARD ST	CARNEGIE	15106	11/24/2021	Personal visit to property	
913		FAWCETT ST	CORAOPOLIS	15108	11/15/21	Other (Please Note)	<b>Customer</b>
615		6TH AV	CORAOPOLIS	15108	10/21/21	Other (Please Note)	<b>Customer</b>
615		MAPLE ST	CORAOPOLIS	15108	11/17/2021	Personal visit to property	
905		1ST AV	CORAOPOLIS	15108	11/17/2021	Personal visit to property	
614		SCHOOL ST	CORAOPOLIS	15108	11/17/2021	Personal visit to property	

1029		3RD AV	CORAOPOLIS	15108	11/17/2021	Personal visit to property	
1537.5		VANCE AV	CORAOPOLIS	15108	11/17/2021	Personal visit to property	
1206		LEWIS AV	CORAOPOLIS	15108	11/17/2021	Personal visit to property	
420		5TH AV UP	CORAOPOLIS	15108	11/17/2021	Personal visit to property	
518		5TH AV	CORAOPOLIS	15108	11/17/2021	Personal visit to property	
1215		2ND AV	CORAOPOLIS	15108	11/24/2021	Personal visit to property	
6431		LIBRARY RD	SOUTH PARK	15129	10/14/21	Other (Please Note)	Property Owner
705		ISLAND AV	MCKEES ROCKS	15136	10/05/21	Other (Please Note)	Customer
420	A	SHINGISS ST	MCKEES ROCKS	15136	11/11/21	Other (Please Note)	Property Owner
1	2	GEORGE ST	MCKEES ROCKS	15136	10/06/21	Other (Please Note)	Property Owner
1	4	GEORGE ST	MCKEES ROCKS	15136	10/06/21	Other (Please Note)	Property Owner
3		OLIVIA ST	MCKEES ROCKS	15136	10/05/21	Other (Please Note)	Property Owner
1323		ISLAND AV	MCKEES ROCKS	15136	10/06/21	Other (Please Note)	Customer
1325		ISLAND AV	MCKEES ROCKS	15136	10/04/21	Other (Please Note)	Property Owner
1223		STOWE AV	MCKEES ROCKS	15136	10/12/21	Other (Please Note)	Customer
800		LIBERTY ST	MCKEES ROCKS	15136	10/14/21	Other (Please Note)	Customer
141		JANE ST	MCKEES ROCKS	15136	10/27/21	Other (Please Note)	Property Owner
211		HICKORY ST	MCKEES ROCKS	15136	10/21/21	Other (Please Note)	Property Owner
111		OHIO ST	MCKEES ROCKS	15136	10/25/21	Other (Please Note)	Property Owner
731		WOODWARD AV	MCKEES ROCKS	15136	11/1/2021	Personal visit to property	
810		WOODWARD AV	MCKEES ROCKS	15136	11/1/2021	Personal visit to property	
902		WOODWARD AV	MCKEES ROCKS	15136	11/1/2021	Personal visit to property	
530		RUSSELLWOOD AV	MCKEES ROCKS	15136	11/1/2021	Personal visit to property	
13		SCHOEN ST	MCKEES ROCKS	15136	11/1/2021	Personal visit to property	
1345		ISLAND AV	MCKEES ROCKS	15136	11/4/2021	Personal visit to property	
204	A4	COPELAND ST	MCKEES ROCKS	15136	11/4/2021	Personal visit to property	
17	RR	ROSAMOND ST	MCKEES ROCKS	15136	11/4/2021	Personal visit to property	
4		GRAHAM ST	MCKEES ROCKS	15136	11/4/2021	Personal visit to property	
317		SEFLER ST	MCKEES ROCKS	15136	11/4/2021	Personal visit to property	
914		ROBINSON ST	MCKEES ROCKS	15136	11/4/2021	Personal visit to property	
1116		CHARTIERS AV	MCKEES ROCKS	15136	11/16/2021	Personal visit to property	
1141		WAYNE AV	MCKEES ROCKS	15136	11/16/2021	Personal visit to property	
315		HEMLOCK WY	MCKEES ROCKS	15136	11/30/2021	Personal visit to property	
502		MILLER ST	MCKEES ROCKS	15136	11/30/2021	Personal visit to property	
506		WOODWARD AV	MCKEES ROCKS	15136	11/30/2021	Personal visit to property	
833		GRAY ST	MCKEES ROCKS	15136	11/30/2021	Personal visit to property	
204	APT1	COPELAND ST	MCKEES ROCKS	15136	11/30/2021	Personal visit to property	
323	2ND FL	RUSSELLWOOD AV	MCKEES ROCKS	15136	11/30/2021	Personal visit to property	
121		HELEN ST	MCKEES ROCKS	15136	11/30/2021	Personal visit to property	
329		SEFLER ST	MCKEES ROCKS	15136	11/30/2021	Personal visit to property	
320		NICHOLAS PL	SEWICKLEY	15143	09/14/21	Other (Please Note)	Customer
243		FREDERICK AV	SEWICKLEY	15143	09/15/21	Other (Please Note)	Customer
517		GLEN MITCHELL RD	SEWICKLEY	15143	10/01/21	Other (Please Note)	Property Owner
183		BACKBONE RD	SEWICKLEY	15143	10/14/21	Other (Please Note)	Property Owner
446		WOODLAND RD	SEWICKLEY	15143	09/17/21	Other (Please Note)	Property Owner
517	A	LOCUST PL	SEWICKLEY	15143	11/16/2021	Personal visit to property	
327		ELIZABETH AV	PITTSBURGH	15202	09/20/21	Other (Please Note)	Customer
526		ROOSEVELT AV	PITTSBURGH	15202	11/18/2021	Personal visit to property	
62	1FF	N HARRISON AV	PITTSBURGH	15202	11/18/2021	Personal visit to property	
325	2	GLASER AV	PITTSBURGH	15202	11/18/2021	Personal visit to property	
20		MEADE AV	PITTSBURGH	15202	11/18/2021	Personal visit to property	

124	2F	N BALPH AV	PITTSBURGH	15202	11/18/2021	Personal visit to property	
124	1F	N BALPH AV	PITTSBURGH	15202	11/24/2021	Personal visit to property	
6		KOSCIUSKO WY	PITTSBURGH	15203	11/1/2021	Personal visit to property	
65		HOLT ST	PITTSBURGH	15203	11/29/2021	Personal visit to property	
3524	A6	CENTRALIA ST	PITTSBURGH	15204	10/04/21	Other (Please Note)	Property Owner
3672		HARLOW PL	PITTSBURGH	15204	11/15/2021	Personal visit to property	
3511		CHARTIERS AV	PITTSBURGH	15204	11/15/2021	Personal visit to property	
229		RADCLIFFE ST	PITTSBURGH	15204	11/16/2021	Personal visit to property	
3670		HARLOW PL	PITTSBURGH	15204	11/30/2021	Personal visit to property	
1450		ORATOR ST	PITTSBURGH	15204	11/30/2021	Personal visit to property	
110		POPLAR ST	PITTSBURGH	15205	10/21/21	Other (Please Note)	Property Owner
116		RAVILLA AV	PITTSBURGH	15210	10/05/21	Other (Please Note)	Property Owner
2236		FAIRLAND ST	PITTSBURGH	15210	12/02/21	Other (Please Note)	Customer
1939		WALTON AV	PITTSBURGH	15210	12/01/21	Other (Please Note)	Property Owner
205		CONNISTON AV	PITTSBURGH	15210	10/11/21	Other (Please Note)	Property Owner
134		JUCUNDA ST	PITTSBURGH	15210	10/12/21	Other (Please Note)	Relative-Customer Deceased
859		LOYAL WY	PITTSBURGH	15210	10/18/21	Other (Please Note)	Customer
833		ELDORA PL	PITTSBURGH	15210	09/28/21	Other (Please Note)	Property Owner
807		ELDORA PL	PITTSBURGH	15210	10/12/21	Other (Please Note)	Customer
120		CHALFONT ST	PITTSBURGH	15210	10/13/21	Other (Please Note)	Customer
130		INDUSTRY ST	PITTSBURGH	15210	10/14/21	Other (Please Note)	Property Owner
918		EXCELSIOR ST	PITTSBURGH	15210	10/14/21	Other (Please Note)	Property Owner
525	1 FL	MOUNTAIN ST	PITTSBURGH	15210	10/21/21	Other (Please Note)	Property Owner
429		PARKWOOD RD	PITTSBURGH	15210	10/21/21	Other (Please Note)	Property Owner
2420		ELSIE ST	PITTSBURGH	15210	11/11/21	Other (Please Note)	Property Owner
456	2F	HAYS AV	PITTSBURGH	15210	12/06/21	Other (Please Note)	Property Owner
116		LAUGHLIN AV	PITTSBURGH	15210	10/12/21	Other (Please Note)	Property Owner
1509		TRANSVERSE AV	PITTSBURGH	15210	12/02/21	Other (Please Note)	Customer
1707		LEOLYN ST	PITTSBURGH	15210	11/08/21	Other (Please Note)	Customer
22		CARRICK AV	PITTSBURGH	15210	10/18/21	Other (Please Note)	Customer
430	AP 4	BROWNSVILLE RD	PITTSBURGH	15210	11/29/21	Personal visit to property	
436		ORCHARD PL	PITTSBURGH	15210	11/1/2021	Personal visit to property	
434		CHALFONT ST	PITTSBURGH	15210	11/1/2021	Personal visit to property	
509		MONTOOTH ST	PITTSBURGH	15210	11/1/2021	Personal visit to property	
524	RR	E WARRINGTON AV	PITTSBURGH	15210	11/1/2021	Personal visit to property	
304		CHALFONT ST	PITTSBURGH	15210	11/1/2021	Personal visit to property	
19		AMANDA AV	PITTSBURGH	15210	11/1/2021	Personal visit to property	
214		E AGNEW AV	PITTSBURGH	15210	11/12/2021	Personal visit to property	
129		CALHOUN AV	PITTSBURGH	15210	11/12/2021	Personal visit to property	
302		ONYX ST	PITTSBURGH	15210	11/12/2021	Personal visit to property	
109	BSMT	QUINCY ST B	PITTSBURGH	15210	11/12/2021	Personal visit to property	
315		ONYX ST	PITTSBURGH	15210	11/12/2021	Personal visit to property	
218		RINNE ST	PITTSBURGH	15210	11/15/2021	Personal visit to property	
2409		SALISBURY ST	PITTSBURGH	15210	11/15/2021	Personal visit to property	
2820	2F	SPRING ST	PITTSBURGH	15210	11/15/2021	Personal visit to property	
111		SHERMAN ST	PITTSBURGH	15210	11/15/2021	Personal visit to property	
2219		LUTZ AV	PITTSBURGH	15210	11/15/2021	Personal visit to property	
211	2F	STAMM AV	PITTSBURGH	15210	11/15/2021	Personal visit to property	
229		FLACK ST	PITTSBURGH	15210	11/15/2021	Personal visit to property	
500		WALDE ST	PITTSBURGH	15210	11/15/2021	Personal visit to property	



101		CHURCH AV	PITTSBURGH	15210	11/16/2021	Personal visit to property	
205		PENN AV	PITTSBURGH	15210	11/19/2021	Personal visit to property	
113		FREDERICK ST	PITTSBURGH	15210	11/29/2021	Personal visit to property	
106	1FL	SHERMAN ST	PITTSBURGH	15210	11/29/2021	Personal visit to property	
447		WILLIAM ST	PITTSBURGH	15210	11/30/2021	Personal visit to property	
2423	1	ARLINGTON AV	PITTSBURGH	15210	11/30/2021	Personal visit to property	
451		MICHIGAN ST	PITTSBURGH	15210	11/30/2021	Personal visit to property	
132.5		ZARA ST	PITTSBURGH	15210	11/30/2021	Personal visit to property	
734		LILLIAN ST	PITTSBURGH	15210	11/30/2021	Personal visit to property	
1735		PARKFIELD ST	PITTSBURGH	15210	11/30/2021	Personal visit to property	
107	A102	KNOX AV	PITTSBURGH	15210	11/30/2021	Personal visit to property	
221		MARLAND ST	PITTSBURGH	15210	12/1/2021	Personal visit to property	
225	1F	ROTHMAN ST	PITTSBURGH	15210	12/1/2021	Personal visit to property	
200	BSMT	ALRIES ST	PITTSBURGH	15210	12/1/2021	Personal visit to property	
1814	3F	BROWNSVILLE RD	PITTSBURGH	15210	12/2/2021	Personal visit to property	
226	2	ALICE ST	PITTSBURGH	15210	12/2/2021	Personal visit to property	
3450		SIPE ST	PITTSBURGH	15212	11/08/21	Other (Please Note)	Customer
1221		MCNEILLY AV	PITTSBURGH	15216	12/07/21	Other (Please Note)	Customer
1343		ILLINOIS AV	PITTSBURGH	15216	09/27/21	Other (Please Note)	Customer
1411		METHYL ST	PITTSBURGH	15216	10/05/21	Other (Please Note)	Customer
1511		METHYL ST	PITTSBURGH	15216	10/22/21	Other (Please Note)	Customer
1611		ALVERADO AV	PITTSBURGH	15216	10/25/21	Personal visit to property	
1251		WESTFIELD ST	PITTSBURGH	15216	11/10/2021	Personal visit to property	
1409		ALTON ST	PITTSBURGH	15216	11/10/2021	Personal visit to property	
1641	2F	SUBURBAN AV	PITTSBURGH	15216	11/10/2021	Personal visit to property	
730	REAR	HAMPSHIRE AV	PITTSBURGH	15216	11/10/2021	Personal visit to property	
1532	2F	FALLOWFIELD AV	PITTSBURGH	15216	11/11/2021	Personal visit to property	
1533	1FL	BEECHVIEW AV	PITTSBURGH	15216	11/19/2021	Personal visit to property	
358		MANSFIELD AV	PITTSBURGH	15220	11/16/2021	Personal visit to property	
6		POTOMAC AV	PITTSBURGH	15220	11/16/2021	Personal visit to property	
2234		ALLENDER AV	PITTSBURGH	15220	11/16/2021	Personal visit to property	
200	1D	GIBSON LN BLDG	PITTSBURGH	15225	10/12/21	Other (Please Note)	Customer
242		PHILLIPS AV	PITTSBURGH	15225	11/24/2021	Personal visit to property	
320		FERNHILL AV	PITTSBURGH	15226	11/10/2021	Personal visit to property	
2031		FAIR AV	PITTSBURGH	15226	12/1/2021	Personal visit to property	
240		STEWART AV	PITTSBURGH	15227	12/14/21	Other (Please Note)	Property Owner
480		SONGO ST	PITTSBURGH	15227	09/16/21	Other (Please Note)	Customer
1672		PARKLINE DR	PITTSBURGH	15227	10/25/21	Other (Please Note)	Property Owner
1491		HOLLYROOD RD	PITTSBURGH	15227	11/12/2021	Personal visit to property	
56		POINTVIEW RD	PITTSBURGH	15227	11/15/2021	Personal visit to property	
226	APT 2	JOSEPH ST	PITTSBURGH	15227	11/15/2021	Personal visit to property	
3315		REGAN AV	PITTSBURGH	15227	11/30/2021	Personal visit to property	
2723		STEINER ST	PITTSBURGH	15227	12/1/2021	Personal visit to property	
200		E GARDEN RD	PITTSBURGH	15227	12/1/2021	Personal visit to property	
34	APT 1	CEDAR BV	PITTSBURGH	15228	12/1/2021	Personal visit to property	
3905	2A	WILLOW AV	PITTSBURGH	15234	09/30/21	Other (Please Note)	Property Owner
3730	1F	LIBRARY RD	PITTSBURGH	15234	11/12/2021	Personal visit to property	
980	REAR	WALNUT ST	PITTSBURGH	15234	12/1/2021	Personal visit to property	
4338		WILLOW HEATH DR	PITTSBURGH	15234	12/1/2021	Personal visit to property	
2634		LIBRARY RD	PITTSBURGH	15234	12/1/2021	Personal visit to property	
1301	3FL	GROVE RD	PITTSBURGH	15234	12/1/2021	Personal visit to property	

5424	2F	BAPTIST RD	PITTSBURGH	15236	11/15/21	Other (Please Note)	Customer
5135		S PASSAGE DR	PITTSBURGH	15236	09/24/21	Other (Please Note)	Customer
916		FIDELITY DR	PITTSBURGH	15236	11/12/2021	Personal visit to property	
305		ORCHARD DR	PLEASANT HILLS	15236	11/30/2021	Personal visit to property	
1003		BEACON WY	PITTSBURGH	15241	11/3/2021	Personal visit to property	
1059		S MAIN ST	WASHINGTON	15301	10/06/21	Other (Please Note)	Customer
250		SPRINGFIELD AV	WASHINGTON	15301	10/12/21	Other (Please Note)	Property Owner
119		LOCKHART ST	WASHINGTON	15301	10/14/21	Other (Please Note)	Property Owner
37		LINN AV	WASHINGTON	15301	10/01/21	Other (Please Note)	Property Owner
445		JEFFERSON AV	WASHINGTON	15301	10/06/21	Other (Please Note)	Property Owner
480		BROAD ST	WASHINGTON	15301	10/01/21	Other (Please Note)	Property Owner
906		IDAHO ST	WASHINGTON	15301	10/06/21	Other (Please Note)	Property Owner
305		LINCOLN TE	WASHINGTON	15301	09/24/21	Other (Please Note)	Property Owner
1895		S MAIN ST	WASHINGTON	15301	09/28/21	Other (Please Note)	Property Owner
1920		PARK D	WASHINGTON	15301	10/14/21	Other (Please Note)	Property Owner
580	1FL	ALLISON AV	WASHINGTON	15301	11/30/21	Other (Please Note)	Property Owner
280		DONNAN AV	WASHINGTON	15301	10/30/2021	Personal visit to property	
930		FAYETTE ST	WASHINGTON	15301	11/1/2021	Personal visit to property	
130		WOODLAND AV	WASHINGTON	15301	11/1/2021	Personal visit to property	
735		ALLISON AV	WASHINGTON	15301	11/1/2021	Personal visit to property	
960		BROAD ST	WASHINGTON	15301	11/1/2021	Personal visit to property	
123	1F	MAPLE AV	WASHINGTON	15301	11/1/2021	Personal visit to property	
916		ADDISON ST	WASHINGTON	15301	11/9/2021	Personal visit to property	
22		MILL ST	WASHINGTON	15301	11/10/2021	Personal visit to property	
245		CALDWELL AV	WASHINGTON	15301	11/10/2021	Personal visit to property	
233		N LINCOLN ST	WASHINGTON	15301	11/12/2021	Personal visit to property	
75		WOODSIDE DR	WASHINGTON	15301	11/12/2021	Personal visit to property	
249		ELM ST	WASHINGTON	15301	11/12/2021	Personal visit to property	
28		SHANNON AV	WASHINGTON	15301	11/12/2021	Personal visit to property	
74	BSMNT	MURRAY AV	WASHINGTON	15301	11/12/2021	Personal visit to property	
35		BUTTONWOOD AV	WASHINGTON	15301	11/13/2021	Personal visit to property	
580	2FL	ALLISON AV	WASHINGTON	15301	11/13/2021	Personal visit to property	
110		BRADY AV	WASHINGTON	15301	11/13/2021	Personal visit to property	
14	3F	ACHESON AV	WASHINGTON	15301	11/20/2021	Personal visit to property	
10		MARK AV	WASHINGTON	15301	11/30/2021	Personal visit to property	
95		DONAHOE ST	AVELLA	15312	10/15/21	Other (Please Note)	Customer
1		CRESCENT AV	BOBTOWN	15315	10/01/21	Other (Please Note)	Property Owner
610		DUQUESNE AV REAR	CANONSBURG	15317	09/20/21	Other (Please Note)	Property Owner
228		ORCHARD AV	CANONSBURG	15317	10/12/21	Other (Please Note)	Customer
418		FALCON DR	HENDERSONVILLE	15317	11/1/2021	Personal visit to property	
217		W COLLEGE ST	CANONSBURG	15317	11/12/2021	Personal visit to property	
11		YOUNGSTOWN ST	CANONSBURG	15317	11/16/2021	Personal visit to property	
149		MURDOCK ST	CANONSBURG	15317	11/16/2021	Personal visit to property	
630		EUCLID AV	CANONSBURG	15317	11/16/2021	Personal visit to property	
207	1F	ELM ST	CANONSBURG	15317	11/16/2021	Personal visit to property	
412	1	GIFFIN AV	CANONSBURG	15317	11/30/2021	Personal visit to property	
628		S CENTRAL AV	CANONSBURG	15317	12/1/2021	Personal visit to property	
229	A	S MARKET ST	CARMICHAELS	15320	11/29/21	Other (Please Note)	Property Owner
508	A	E GREENE ST	CARMICHAELS	15320	11/22/2021	Personal visit to property	
301		PARKVIEW KNLS	CARMICHAELS	15320	11/22/2021	Personal visit to property	
230		GLADE RUN RD	CARMICHAELS	15320	11/22/2021	Personal visit to property	

3350	1A	MILLERS RUN RD	CECIL	15321	10/06/21	Other (Please Note)	Property Owner
24		PARKVUE DR	FINLEYVILLE	15332	11/19/2021	Personal visit to property	
---		SR616	GARARDS FORT	15334	09/22/21	Other (Please Note)	Property Owner
202	2	E PIKE ST	HOUSTON	15342	10/06/21	Other (Please Note)	Property Owner
114		ROTH ST	HOUSTON	15342	11/13/2021	Personal visit to property	
207		N MAIN ST	HOUSTON	15342	12/1/2021	Personal visit to property	
803		7TH ST	MARIANNA	15345	11/11/2021	Personal visit to property	
119		1ST ST	MARIANNA	15345	11/15/2021	Personal visit to property	
904		OAK ST	MARIANNA	15345	11/15/2021	Personal visit to property	
405		3RD ST	MARIANNA	15345	11/20/2021	Personal visit to property	
23	APT 2	MILL ST	MILLSBORO	15348	11/20/2021	Personal visit to property	
49		BEECH ST	MUSE	15350	10/06/21	Other (Please Note)	Property Owner
109		ASH AL	RICES LANDING	15357	11/04/21	Other (Please Note)	Property Owner
124		MAIN ST	RICES LANDING	15357	11/22/2021	Personal visit to property	
706		LOCUST ST	RICHEYVILLE	15358	11/12/21	Other (Please Note)	Property Owner
411		SPRING ST	RICHEYVILLE	15358	11/20/2021	Personal visit to property	
65	REAR	SELWYN AV	STRABANE	15363	11/13/2021	Personal visit to property	
108		2ND ST	VESTABURG	15368	11/6/2021	Personal visit to property	
417		2ND ST	VESTABURG	15368	11/6/2021	Personal visit to property	
121		MAIN ST	WEST ALEXANDER	15376	11/1/2021	Personal visit to property	
155		MAIN ST	WEST ALEXANDER	15376	11/20/2021	Personal visit to property	
490		W FINLEY RD	WEST FINLEY	15377	09/24/21	Other (Please Note)	Property Owner
85		1ST ST	WESTLAND	15378	09/28/21	Other (Please Note)	Property Owner
107		E MAIN ST	WEST MIDDLETOWN	15379	11/22/2021	Personal visit to property	
74	B	LINCOLN ST	UNIONTOWN	15401	12/13/21	Other (Please Note)	Customer
55		S MOUNT VERNON AV	UNIONTOWN	15401	10/25/21	Other (Please Note)	Property Owner
53		S MOUNT VERNON AV	UNIONTOWN	15401	10/22/21	Other (Please Note)	Property Owner
14		PERSHING CT	UNIONTOWN	15401	01/28/21	Other (Please Note)	Property Owner
39		VARNDELL ST	UNIONTOWN	15401	11/19/21	Other (Please Note)	Property Owner
409		REDSTONE FURNC RD	UNIONTOWN	15401	10/26/21	Other (Please Note)	Property Owner
125	A	COLLINS AV REAR	UNIONTOWN	15401	10/28/21	Other (Please Note)	Property Owner
63		PROSPECT ST	UNIONTOWN	15401	10/06/21	Other (Please Note)	Property Owner
186	3	N GALLATIN AV	UNIONTOWN	15401	10/27/21	Personal visit to property	
134		E ASKREN ST	UNIONTOWN	15401	10/27/21	Other (Please Note)	Property Owner
54		W ASKREN ST	UNIONTOWN	15401	09/27/21	Other (Please Note)	Property Owner
386		COOLSPRING ST	UNIONTOWN	15401	10/01/21	Other (Please Note)	Property Owner
40		PERSHING TE	UNIONTOWN	15401	11/02/21	Other (Please Note)	Property Owner
24	2F	MILLVIEW ST	UNIONTOWN	15401	10/11/21	Other (Please Note)	Property Owner
30	APT A	N GORDON ST	UNIONTOWN	15401	10/26/2021	Personal visit to property	
58		VERNON ST	UNIONTOWN	15401	11/22/2021	Personal visit to property	
43		COOLSPRING ST	UNIONTOWN	15401	11/26/2021	Personal visit to property	
163		WALNUT ST	UNIONTOWN	15401	11/26/2021	Personal visit to property	
19		JOHNSON AV	UNIONTOWN	15401	11/26/2021	Personal visit to property	
96		CONNELLSVILLE ST	UNIONTOWN	15401	11/26/2021	Personal visit to property	
130		CLEVELAND AV	UNIONTOWN	15401	11/26/2021	Personal visit to property	
35		CLEVELAND AV	UNIONTOWN	15401	11/26/2021	Personal visit to property	
91		BAILEY AV	UNIONTOWN	15401	11/26/2021	Personal visit to property	
184		E COFFEY ST	UNIONTOWN	15401	11/26/2021	Personal visit to property	
292		SOLOMON CR	UNIONTOWN	15401	11/26/2021	Personal visit to property	
27		MILLVIEW ST	UNIONTOWN	15401	11/26/2021	Personal visit to property	
6	1F	NUTT AV	UNIONTOWN	15401	11/26/2021	Personal visit to property	

9		COLLINS AV	UNIONTOWN	15401	11/26/2021	Personal visit to property	
102		MURRAY AV	UNIONTOWN	15401	11/26/2021	Personal visit to property	
58		W ASKREN ST	UNIONTOWN	15401	11/26/2021	Personal visit to property	
43		RACE ST	UNIONTOWN	15401	11/26/2021	Personal visit to property	
56		EVANS ST	UNIONTOWN	15401	11/26/2021	Personal visit to property	
20	RR	HORTENSE ST	UNIONTOWN	15401	11/26/2021	Personal visit to property	
424	2 REAR	N GALLATIN AV	UNIONTOWN	15401	11/26/2021	Personal visit to property	
4		MAYFLOWER DR	UNIONTOWN	15401	11/27/2021	Personal visit to property	
55		E BERKELEY ST	UNIONTOWN	15401	11/27/2021	Personal visit to property	
80		WHITEMAN AV	UNIONTOWN	15401	11/27/2021	Personal visit to property	
6		FAIRVIEW AV	UNIONTOWN	15401	11/27/2021	Personal visit to property	
79		S GRANT ST	UNIONTOWN	15401	11/27/2021	Personal visit to property	
108		LAWN AV	UNIONTOWN	15401	11/27/2021	Personal visit to property	
24		MAURICE ST	UNIONTOWN	15401	11/27/2021	Personal visit to property	
847		SOLOMON CR	UNIONTOWN	15401	11/27/2021	Personal visit to property	
67		BUTLER ST	UNIONTOWN	15401	11/27/2021	Personal visit to property	
62.5		WHITEMAN AV	UNIONTOWN	15401	11/27/2021	Personal visit to property	
36		CARLISLE ST	UNIONTOWN	15401	11/27/2021	Personal visit to property	
6	2F	NUTT AV	UNIONTOWN	15401	11/27/2021	Personal visit to property	
16		TRADER ST	UNIONTOWN	15401	11/30/2021	Personal visit to property	
88		WALNUT ST	UNIONTOWN	15401	11/30/2021	Personal visit to property	
102		WARDS RD	BROWNSVILLE	15417	11/13/2021	Personal visit to property	
5		STEELE ST	BROWNSVILLE	15417	11/13/2021	Personal visit to property	
225		CLOVER ST	BROWNSVILLE	15417	11/13/2021	Personal visit to property	
1250		2ND ST	BROWNSVILLE	15417	11/13/2021	Personal visit to property	
202		4TH AV	BROWNSVILLE	15417	11/13/2021	Personal visit to property	
370	F	PEARL ST	BROWNSVILLE	15417	11/13/2021	Personal visit to property	
847		OLD NATIONAL PK	BROWNSVILLE	15417	11/13/2021	Personal visit to property	
17		HUMMELL ST	BROWNSVILLE	15417	11/20/2021	Personal visit to property	
302		WASHINGTON AV	BROWNSVILLE	15417	11/20/2021	Personal visit to property	
1113		2ND ST	BROWNSVILLE	15417	11/20/2021	Personal visit to property	
538		HIGH ST	BROWNSVILLE	15417	11/20/2021	Personal visit to property	
503		HIGH ST	BROWNSVILLE	15417	12/2/2021	Personal visit to property	
419		GREEN ST	BROWNSVILLE	15417	12/2/2021	Personal visit to property	
623		HIGH ST	CALIFORNIA	15419	10/12/21	Other (Please Note)	Property Owner
317		ASH ST	CALIFORNIA	15419	11/6/2021	Personal visit to property	
228	2	3RD ST	CALIFORNIA	15419	11/20/2021	Personal visit to property	
236		LIBERTY ST	CALIFORNIA	15419	11/20/2021	Personal visit to property	
118		FEDERAL ST UP	COAL CENTER	15423	11/20/2021	Personal visit to property	
109		S COTTAGE AV	CONNELLSVILLE	15425	11/29/21	Other (Please Note)	Property Owner
1810		ROCK ST	CONNELLSVILLE	15425	10/29/21	Other (Please Note)	Customer
1631		HYNDMAN ST	CONNELLSVILLE	15425	11/10/21	Personal visit to property	
125		MARIE ST	CONNELLSVILLE	15425	10/27/21	Other (Please Note)	Customer
1101		VINE ST	CONNELLSVILLE	15425	11/27/2021	Personal visit to property	
346		N ARCH ST	CONNELLSVILLE	15425	11/27/2021	Personal visit to property	
414		JOHNSON AV	CONNELLSVILLE	15425	11/27/2021	Personal visit to property	
1149		S PITTSBURGH ST	CONNELLSVILLE	15425	11/27/2021	Personal visit to property	
231		CARNEGIE AV	CONNELLSVILLE	15425	11/27/2021	Personal visit to property	
113		PORTER AV	CONNELLSVILLE	15425	11/27/2021	Personal visit to property	
506		S PITTSBURGH ST	CONNELLSVILLE	15425	11/27/2021	Personal visit to property	
240		S PROSPECT ST	CONNELLSVILLE	15425	11/27/2021	Personal visit to property	

212	REAR	W AUSTIN AV	CONNELLSVILLE	15425	11/27/2021	Personal visit to property	
938		N JEFFERSON ST	CONNELLSVILLE	15425	11/27/2021	Personal visit to property	
305		S 9TH ST	CONNELLSVILLE	15425	11/27/2021	Personal visit to property	
211		W WINE ST	CONNELLSVILLE	15425	11/27/2021	Personal visit to property	
115		BRIDGE ST	DAWSON	15428	11/27/2021	Personal visit to property	
8		JORDAN ST	FAIRCHANCE	15436	11/26/2021	Personal visit to property	
16		S MORGANTOWN ST	FAIRCHANCE	15436	11/26/2021	Personal visit to property	
21		S OAK ST	FAIRCHANCE	15436	11/26/2021	Personal visit to property	
51		N MAIN ST	FAIRCHANCE	15436	11/26/2021	Personal visit to property	
1402		2ND ST	HILLER	15444	11/13/2021	Personal visit to property	
106		JUNIOR ST	HOPWOOD	15445	11/26/2021	Personal visit to property	
139		OLD FURNACE RD	HOPWOOD	15445	11/26/2021	Personal visit to property	
50		LONG ST	MC CLELLANTOWN	15458	10/12/21	Other (Please Note)	Property Owner
107		VIRGINIA AV	MASONTOWN	15461	12/06/21	Personal visit to property	
3		VIRGINIA AV	MASONTOWN	15461	11/26/2021	Personal visit to property	
10		JUSTICE LN	MASONTOWN	15461	11/26/2021	Personal visit to property	
15	2F	E CHURCH AV	MASONTOWN	15461	11/26/2021	Personal visit to property	
212		S WASHINGTON ST	MASONTOWN	15461	11/26/2021	Personal visit to property	
12		CIRCLE ST	MERRITTSTOWN	15463	11/26/2021	Personal visit to property	
103		CROSSROADS	MERRITTSTOWN	15463	11/26/2021	Personal visit to property	
200		MAIN ST	OLIVER	15472	11/20/2021	Personal visit to property	
118	APT 4	PENN ST	POINT MARION	15474	11/26/2021	Personal visit to property	
36		EAGLE ST	REPUBLIC	15475	09/03/21	Other (Please Note)	Property Owner
17	B	STEEL ST	REPUBLIC	15475	11/23/2021	Personal visit to property	
4		STEEL ST	REPUBLIC	15475	11/23/2021	Personal visit to property	
34		UNION ST	REPUBLIC	15475	11/29/2021	Personal visit to property	
157		YASENOSKY RD	SMITHFIELD	15478	10/26/21	Other (Please Note)	Property Owner
250		2ND ST	SMITHTON	15479	11/6/2021	Personal visit to property	
833		SMITHFIELD ST	SMITHTON	15479	11/6/2021	Personal visit to property	
611		LOCUST ST	STOCKDALE	15483	11/23/2021	Personal visit to property	
912		REVERE VG	ULEDI	15484	10/26/21	Other (Please Note)	Property Owner
207		VILLAGE WY	SOMERSET	15501	11/08/21	Other (Please Note)	Property Owner
131		MARIE LN	SOMERSET	15501	11/6/2021	Personal visit to property	
924		S PARK AV	SOMERSET	15501	11/15/2021	Personal visit to property	
170		NICOLE LN	SOMERSET	15501	11/23/2021	Personal visit to property	
183		MARGE LN	SOMERSET	15501	11/23/2021	Personal visit to property	
345		MAIN ST	MEYERSDALE	15552	11/22/2021	Personal visit to property	
202	A2	PAINTER ST	EVERSON	15631	11/27/2021	Personal visit to property	
2630		CROMWELL ST	GRAPEVILLE	15634	11/13/2021	Personal visit to property	
670		ROBBINS STATIO RD	NORTH HUNTINGDON	15642	11/01/21	Other (Please Note)	Property Owner
729	1FL	PENNSYLVANIA AV APT	IRWIN	15642	10/20/21	Other (Please Note)	Property Owner
300	FL2	PENNSYLVANIA AV	IRWIN	15642	10/07/21	Other (Please Note)	Property Owner
100		S THOMPSON LN	NORTH HUNTINGDON	15642	11/13/2021	Personal visit to property	
118.5		N 5TH ST	JEANNETTE	15644	10/20/21	Other (Please Note)	Property Owner
224		S 5TH ST	JEANNETTE	15644	09/27/21	Other (Please Note)	Property Owner
914		WESTERN AV	JEANNETTE	15644	10/22/21	Other (Please Note)	Property Owner
708		DIVISION ST	JEANNETTE	15644	10/20/21	Other (Please Note)	Property Owner
93		GOOD ST	JEANNETTE	15644	11/10/21	Other (Please Note)	Property Owner
420		N 3RD ST	JEANNETTE	15644	11/6/2021	Personal visit to property	
811		RAILROAD ST	JEANNETTE	15644	11/6/2021	Personal visit to property	
712		GASKILL AV	JEANNETTE	15644	11/13/2021	Personal visit to property	

121		N 3RD ST RR	JEANNETTE	15644	11/13/2021	Personal visit to property	
713		BULLITT AV	JEANNETTE	15644	11/13/2021	Personal visit to property	
2		S GOOD ST	JEANNETTE	15644	11/13/2021	Personal visit to property	
525		LOWRY AV	JEANNETTE	15644	11/13/2021	Personal visit to property	
702		SCOTT AV	JEANNETTE	15644	11/13/2021	Personal visit to property	
204		N 4TH ST	JEANNETTE	15644	11/13/2021	Personal visit to property	
437		S 5TH ST	JEANNETTE	15644	11/13/2021	Personal visit to property	
936		SCOTT AV	JEANNETTE	15644	11/13/2021	Personal visit to property	
122		14TH ST	JEANNETTE	15644	11/13/2021	Personal visit to property	
264		S 8TH ST	JEANNETTE	15644	11/20/2021	Personal visit to property	
624		WYLIE AV	JEANNETTE	15644	11/20/2021	Personal visit to property	
1102		PENN AV	JEANNETTE	15644	11/20/2021	Personal visit to property	
722		SELLERS AV	JEANNETTE	15644	11/20/2021	Personal visit to property	
95		GOOD ST	JEANNETTE	15644	11/20/2021	Personal visit to property	
551	2F	COWAN AV	JEANNETTE	15644	11/20/2021	Personal visit to property	
121		S 2ND ST	JEANNETTE	15644	11/20/2021	Personal visit to property	
505		JEFFERSON AV	JEANNETTE	15644	11/20/2021	Personal visit to property	
223		COLLEEN LN	JEANNETTE	15644	11/20/2021	Personal visit to property	
301	APT 4	AGNEW RD	JEANNETTE	15644	11/20/2021	Personal visit to property	
312		CLAY AV	MOUNT PLEASANT	15666	10/15/21	Other (Please Note)	Property Owner
776		W VINE ST	MOUNT PLEASANT	15666	11/04/21	Other (Please Note)	Property Owner
111		1ST ST	MOUNT PLEASANT	15666	11/6/2021	Personal visit to property	
1053		BERT CR	PENN	15675	11/20/2021	Personal visit to property	
271		MAPLE ST	RILLTON	15678	11/13/2021	Personal visit to property	
807		LOUCKS AV	SCOTTDALE	15683	11/20/2021	Personal visit to property	
419		N BROADWAY ST	SCOTTDALE	15683	11/20/2021	Personal visit to property	
421		N BROADWAY ST	SCOTTDALE	15683	11/20/2021	Personal visit to property	
504		PITTSBURGH ST	SCOTTDALE	15683	12/1/2021	Personal visit to property	
24		S 6TH ST	YOUNGWOOD	15697	11/13/2021	Personal visit to property	
301	RR	S 3RD ST	YOUNGWOOD	15697	11/13/2021	Personal visit to property	
253	1	6TH ST	CLYMER	15728	10/12/21	Other (Please Note)	Property Owner
195		HANCOCK ST	CLYMER	15728	11/18/2021	Personal visit to property	
467		1ST ST	CLYMER	15728	11/18/2021	Personal visit to property	
298	A1	PENN ST	CLYMER	15728	11/18/2021	Personal visit to property	
39		OHL WY	SUMMERVILLE	15864	10/08/21	Other (Please Note)	Property Owner
331		HEATHVILLE RD	SUMMERVILLE	15864	11/18/2021	Personal visit to property	
715		FAIRVIEW RD	NORTH WASHINGTON	16048	11/18/2021	Personal visit to property	
203		N WABASH AV	PARKER	16049	11/19/2021	Personal visit to property	
105		STOUGHTON BEAC RD	SLIPPERY ROCK	16057	11/17/21	Other (Please Note)	Customer
104		SMITH RD	SLIPPERY ROCK	16057	11/23/2021	Personal visit to property	
1307		W SUNBURY RD	WEST SUNBURY	16061	11/22/2021	Personal visit to property	
904		BIRCH DR	CRANBERRY TWP	16066	11/08/21	Other (Please Note)	Property Owner
407		MARY ST	CRANBERRY TWP	16066	11/12/2021	Personal visit to property	
311		S WALNUT ST	NEW CASTLE	16101	11/02/21	Other (Please Note)	Customer
1503		HURON AV	NEW CASTLE	16101	11/02/21	Other (Please Note)	Property Owner
811.5	1FL	LATHROP ST	NEW CASTLE	16101	10/22/21	Other (Please Note)	Property Owner
215		FRIENDSHIP ST	NEW CASTLE	16101	11/08/21	Other (Please Note)	Customer
2904.5		ELLWOOD RD	NEW CASTLE	16101	11/08/21	Other (Please Note)	Property Owner
813	2	E WASHINGTON ST	NEW CASTLE	16101	11/8/2021	Other (Please Note)	Property Owner
1706		MORAVIA ST	NEW CASTLE	16101	11/11/2021	Personal visit to property	
1325		PENNSYLVANIA AV	NEW CASTLE	16101	11/11/2021	Personal visit to property	

714		NEAL ST	NEW CASTLE	16101	11/11/2021	Personal visit to property	
769		HARRISON ST	NEW CASTLE	16101	11/11/2021	Personal visit to property	
410		E DIVISION ST	NEW CASTLE	16101	11/11/2021	Personal visit to property	
708		JUNIOR HIGH ST	NEW CASTLE	16101	11/11/2021	Personal visit to property	
825		MORTON ST	NEW CASTLE	16101	11/11/2021	Personal visit to property	
736		BUTLER AV	NEW CASTLE	16101	11/12/2021	Personal visit to property	
464		N CROTON AV	NEW CASTLE	16101	11/12/2021	Personal visit to property	
918		ADAMS ST	NEW CASTLE	16101	11/12/2021	Personal visit to property	
712		CUMBERLAND AV	NEW CASTLE	16101	11/12/2021	Personal visit to property	
927		E WASHINGTON ST	NEW CASTLE	16101	11/12/2021	Personal visit to property	
1030		BUTLER AV	NEW CASTLE	16101	11/12/2021	Personal visit to property	
707		OAK ST	NEW CASTLE	16101	11/12/2021	Personal visit to property	
204		RICHLIEU AV	NEW CASTLE	16101	11/12/2021	Personal visit to property	
217		N SCOTT ST	NEW CASTLE	16101	11/12/2021	Personal visit to property	
103		N LEE AV	NEW CASTLE	16101	11/12/2021	Personal visit to property	
111		HILLSIDE WY	NEW CASTLE	16101	11/12/2021	Personal visit to property	
462		N CROTON AV	NEW CASTLE	16101	11/12/2021	Personal visit to property	
1508		E WASHINGTON ST	NEW CASTLE	16101	11/12/2021	Personal visit to property	
109		PHILLIPS PL	NEW CASTLE	16101	11/12/2021	Personal visit to property	
806		OAK ST	NEW CASTLE	16101	11/12/2021	Personal visit to property	
903		E WASHINGTON ST	NEW CASTLE	16101	11/12/2021	Personal visit to property	
950		OLD PRINCETON RD	NEW CASTLE	16101	11/15/2021	Personal visit to property	
1029		MARYLAND AV	NEW CASTLE	16101	11/15/2021	Personal visit to property	
932		MARYLAND AV	NEW CASTLE	16101	11/15/2021	Personal visit to property	
933		TEMPLE AV	NEW CASTLE	16101	11/15/2021	Personal visit to property	
703		HARBOR ST	NEW CASTLE	16101	11/15/2021	Personal visit to property	
459		E LONG AV	NEW CASTLE	16101	11/22/2021	Personal visit to property	
1607		BRADNER AV	NEW CASTLE	16101	11/22/2021	Personal visit to property	
829		E WASHINGTON ST	NEW CASTLE	16101	11/22/2021	Personal visit to property	
910		WARREN AV	NEW CASTLE	16101	11/22/2021	Personal visit to property	
916		S JEFFERSON ST	NEW CASTLE	16101	11/22/2021	Personal visit to property	
504		ELECTRIC ST	NEW CASTLE	16101	11/22/2021	Personal visit to property	
415		EPWORTH ST	NEW CASTLE	16101	11/23/2021	Personal visit to property	
715		ETNA ST	NEW CASTLE	16101	11/23/2021	Personal visit to property	
1011		W WASHINGTON ST	NEW CASTLE	16101	11/23/2021	Personal visit to property	
502	APT C	FLORENCE AV	NEW CASTLE	16101	11/23/2021	Personal visit to property	
1		TUCKER WY	NEW CASTLE	16101	11/23/2021	Personal visit to property	
304		FRIENDSHIP ST	NEW CASTLE	16101	11/23/2021	Personal visit to property	
405		BLUNSTON AV	NEW CASTLE	16101	11/23/2021	Personal visit to property	
1702		MORAVIA ST	NEW CASTLE	16101	11/23/2021	Personal visit to property	
1515		HAMILTON ST	NEW CASTLE	16101	11/23/2021	Personal visit to property	
108		W LINCOLN AV	NEW CASTLE	16101	11/24/2021	Personal visit to property	
18		BOROLINE ST	NEW CASTLE	16101	11/24/2021	Personal visit to property	
806		HIGH ST	NEW CASTLE	16101	11/24/2021	Personal visit to property	
3	2FR	W LAUREL AV	NEW CASTLE	16101	11/24/2021	Personal visit to property	
309	2F	PHILLIPS ST	NEW CASTLE	16101	11/24/2021	Personal visit to property	
309	1F	PHILLIPS ST	NEW CASTLE	16101	11/24/2021	Personal visit to property	
518		WALDO ST	NEW CASTLE	16101	11/24/2021	Personal visit to property	
1004		N MERCER ST	NEW CASTLE	16101	11/24/2021	Personal visit to property	
1323.5		PENNSYLVANIA AV	NEW CASTLE	16101	11/24/2021	Personal visit to property	
305		E LEASURE AV	NEW CASTLE	16101	11/24/2021	Personal visit to property	

530		BELL AV	NEW CASTLE	16101	11/24/2021	Personal visit to property	
150	1F APT1	QUEST ST	NEW CASTLE	16101	11/29/2021	Personal visit to property	
921		N LIBERTY ST	NEW CASTLE	16102	11/08/21	Other (Please Note)	Property Owner
1611		S JEFFERSON ST	NEW CASTLE	16102	11/11/2021	Personal visit to property	
10		W MILLER ST	NEW CASTLE	16102	11/11/2021	Personal visit to property	
712		N CEDAR ST	NEW CASTLE	16102	11/15/2021	Personal visit to property	
22		N CEDAR ST	NEW CASTLE	16102	11/24/2021	Personal visit to property	
919	1	N LIBERTY ST	NEW CASTLE	16102	11/29/2021	Personal visit to property	
517		E MOODY AV	NEW CASTLE	16105	11/05/21	Other (Please Note)	Property Owner
518		E GARFIELD AV	NEW CASTLE	16105	11/12/2021	Personal visit to property	
422		E FAIRMONT AV	NEW CASTLE	16105	11/12/2021	Personal visit to property	
1006		DELAWARE AV	NEW CASTLE	16105	11/12/2021	Personal visit to property	
418	APT 2	SUMNER AV	NEW CASTLE	16105	11/19/2021	Personal visit to property	
222		E FAIRMONT AV	NEW CASTLE	16105	11/19/2021	Personal visit to property	
521		E MOODY AV	NEW CASTLE	16105	11/19/2021	Personal visit to property	
415		E GARFIELD AV	NEW CASTLE	16105	11/23/2021	Personal visit to property	
226		E ENGLEWOOD AV	NEW CASTLE	16105	11/24/2021	Personal visit to property	
1111		HIGHLAND AV	NEW CASTLE	16105	11/24/2021	Personal visit to property	
1606	2F	HIGHLAND AV	NEW CASTLE	16105	11/24/2021	Personal visit to property	
130		1ST ST	DARLINGTON	16115	11/8/2021	Personal visit to property	
1300		CHERRY HILL RD	ELLWOOD CITY	16117	10/21/21	Other (Please Note)	Customer
513		HAZEL AV	ELLWOOD CITY	16117	10/04/21	Other (Please Note)	Property Owner
509		HAZEL AV	ELLWOOD CITY	16117	10/04/21	Other (Please Note)	Property Owner
422	2F	FRANKLIN AV	ELLWOOD CITY	16117	10/15/21	Other (Please Note)	Property Owner
512		DEEMER AV	ELLWOOD CITY	16117	11/8/2021	Personal visit to property	
934	RR	WOODSIDE AV	ELLWOOD CITY	16117	11/8/2021	Personal visit to property	
934	RR	WOODSIDE AV	ELLWOOD CITY	16117	11/8/2021	Personal visit to property	
934		WOODSIDE AV	ELLWOOD CITY	16117	11/8/2021	Personal visit to property	
1696		MERCER RD	ELLWOOD CITY	16117	11/8/2021	Personal visit to property	
304		MCKINLEY ST	ELLWOOD CITY	16117	11/10/2021	Personal visit to property	
113	LT33	DURBIN DR	ELLWOOD CITY	16117	11/11/2021	Personal visit to property	
705		PARK AV	ELLWOOD CITY	16117	11/11/2021	Personal visit to property	
800		TODD AV	ELLWOOD CITY	16117	11/23/2021	Personal visit to property	
1211	2F	CENTER AV	ELLWOOD CITY	16117	11/23/2021	Personal visit to property	
721		MORNINGSTAR DR	ELLWOOD CITY	16117	12/2/2021	Personal visit to property	
2524		2ND AV	KOPPEL	16136	11/15/2021	Personal visit to property	
3533		3RD AV	KOPPEL	16136	11/15/2021	Personal visit to property	
922		PENN ST	FAIRMOUNT CITY	16224	11/16/2021	Personal visit to property	
8600	LOT 2	ROUTE 338 RD	KNOX	16232	10/01/21	Other (Please Note)	Property Owner
781		POPETOWN RD	KNOX	16232	11/15/2021	Personal visit to property	
383	A	E STATE ST	KNOX	16232	11/18/2021	Personal visit to property	
410		SOUTH ST	NEW BETHLEHEM	16242	11/15/2021	Personal visit to property	
926		PENN ST	NEW BETHLEHEM	16242	11/16/2021	Personal visit to property	
114		HAMILTON ST	NEW BETHLEHEM	16242	11/16/2021	Personal visit to property	
221	A	BROAD ST	NEW BETHLEHEM	16242	11/18/2021	Personal visit to property	
159		SLOAN ST	RIMERSBURG	16248	11/11/21	Other (Please Note)	Customer
26	LT2	MOCKINGBIRD LN	WARREN	16365	10/06/21	Other (Please Note)	Property Owner
21270		PENNSYLVANIA AV WE	WARREN	16365	11/4/2021	Personal visit to property	
623		4TH AV	WARREN	16365	11/5/2021	Personal visit to property	
509		EAST ST A	WARREN	16365	11/5/2021	Personal visit to property	
407	APT 3	WATER ST	WARREN	16365	11/5/2021	Personal visit to property	



258		BUCHANAN ST	WARREN	16365	11/8/2021	Personal visit to property	
285		BUTTERNUT CT	WARREN	16365	11/19/2021	Personal visit to property	
211		MADISON AV	WARREN	16365	11/30/2021	Personal visit to property	
306		HILL ST	EMLENTON	16373	10/04/21	Other (Please Note)	Property Owner
33		BON AIR AV	BRADFORD	16701	11/16/21	Other (Please Note)	Property Owner
20	3C	MAIN ST	BRADFORD	16701	10/13/21	Other (Please Note)	Property Management
1280		E MAIN ST	BRADFORD	16701	11/4/2021	Personal visit to property	
185		DERRICK RD	BRADFORD	16701	11/5/2021	Personal visit to property	
1144		SOUTH AV	BRADFORD	16701	11/5/2021	Personal visit to property	
23		ROYAL AV	BRADFORD	16701	11/8/2021	Personal visit to property	
41		TUNA CROSS RD	BRADFORD	16701	11/8/2021	Personal visit to property	
24		PATTERSON LN	BRADFORD	16701	11/8/2021	Personal visit to property	
11		BELLVIEW AV	BRADFORD	16701	11/8/2021	Personal visit to property	
67		SOUTHGATE RD	BRADFORD	16701	11/8/2021	Personal visit to property	
108		SCHOOL ST	BRADFORD	16701	11/8/2021	Personal visit to property	
38		JEFFERSON ST	BRADFORD	16701	11/19/2021	Personal visit to property	
1400	B1A3017	MARTIN ST	STATE COLLEGE	16803	10/22/21	Other (Please Note)	Property Owner
1400	B2A3026	MARTIN ST	STATE COLLEGE	16803	10/22/21	Other (Please Note)	Property Owner
606	F	OAKWOOD AV	STATE COLLEGE	16803	11/11/2021	Personal visit to property	
235		E LAMB ST	BELLEFONTE	16823	10/22/21	Other (Please Note)	Property Owner
361		S SPRING ST	BELLEFONTE	16823	11/11/2021	Personal visit to property	
213		E LOGAN ST	BELLEFONTE	16823	11/15/2021	Personal visit to property	
209		E LOGAN ST	BELLEFONTE	16823	11/15/2021	Personal visit to property	
603		E BISHOP ST	BELLEFONTE	16823	11/15/2021	Personal visit to property	
6022		ANTHONY HY	WAYNESBORO	17268	11/10/2021	Personal visit to property	
13		E KING ST	ABBOTTSTOWN	17301	12/1/2021	Personal visit to property	
182		E KING ST	ABBOTTSTOWN	17301	12/1/2021	Personal visit to property	
114		E YORK ST	BIGLERVILLE	17307	11/11/2021	Personal visit to property	
107		E KING ST	DALLASTOWN	17313	11/20/2021	Personal visit to property	
3630		DAVIDSBURG RD	DOVER	17315	11/10/2021	Personal visit to property	
3328		HUB CT	DOVER	17315	11/30/2021	Personal visit to property	
255		S WASHINGTON ST RR	GETTYSBURG	17325	10/21/21	Other (Please Note)	Property Owner
415		W MIDDLE ST	GETTYSBURG	17325	11/15/2021	Personal visit to property	
113		HANOVER ST	GLEN ROCK	17327	09/16/21	Other (Please Note)	Property Owner
104		APPLEWOOD LN	GLEN ROCK	17327	11/17/21	Other (Please Note)	Property Owner
140		BARCLAY LN	GLEN ROCK	17327	10/20/21	Other (Please Note)	Property Owner
532		POPLAR ST	HANOVER	17331	11/12/2021	Personal visit to property	
53		LAUREL DR	HANOVER	17331	11/12/2021	Personal visit to property	
330		LINDEN AV	HANOVER	17331	11/12/2021	Personal visit to property	
3		BOUNDARY AV	HANOVER	17331	11/12/2021	Personal visit to property	
2		FIRMIN WY	HANOVER	17331	11/12/2021	Personal visit to property	
519		S HIGH ST	HANOVER	17331	11/16/2021	Personal visit to property	
435		CARLISLE ST	HANOVER	17331	12/1/2021	Personal visit to property	
726		GRANT DR	HANOVER	17331	12/3/2021	Personal visit to property	
510		NORTH ST	MC SHERRYSTOWN	17344	11/19/2021	Personal visit to property	
1890		CONEWAGO CREEK RD	MANCHESTER	17345	11/30/2021	Personal visit to property	
102		S 3RD ST	MOUNT WOLF	17347	11/19/21	Other (Please Note)	Customer
35		E MAIN ST	RAILROAD	17355	10/25/21	Other (Please Note)	Customer
248		N CHARLES ST	RED LION	17356	11/20/2021	Personal visit to property	
466		HIGHLAND RD	RED LION	17356	11/20/2021	Personal visit to property	
29	2F	E HIGH ST	RED LION	17356	11/20/2021	Personal visit to property	

25		W MAPLE AV	SHREWSBURY	17361	11/20/2021	Personal visit to property	
1544		ROUTE 116	SPRING GROVE	17362	11/13/2021	Personal visit to property	
23		N WATER ST	SPRING GROVE	17362	11/20/2021	Personal visit to property	
106		E MAIN ST	WINDSOR	17366	11/20/2021	Personal visit to property	
60	5	WALTON ST	YORK HAVEN	17370	11/23/2021	Personal visit to property	
129		S FRONT ST	YORK HAVEN	17370	11/23/2021	Personal visit to property	
314		S PERSHING AV	YORK	17401	10/15/21	Other (Please Note)	Property Owner
754		W LOCUST ST	YORK	17401	10/19/21	Other (Please Note)	Customer
485		SALEM AV	YORK	17401	11/03/21	Other (Please Note)	Customer
225		GREEN ST	YORK	17401	11/12/21	Other (Please Note)	Customer
351	2F	SMYSER ST	YORK	17401	10/21/21	Other (Please Note)	Customer
46		N WEST ST	YORK	17401	10/06/21	Other (Please Note)	Property Owner
122	3F	E COTTAGE PL	YORK	17401	11/04/21	Personal visit to property	
148		E MAPLE ST	YORK	17401	11/20/2021	Personal visit to property	
251		S BELVIDERE AV	YORK	17401	11/20/2021	Personal visit to property	
539		W PRINCESS ST	YORK	17401	11/23/2021	Personal visit to property	
361		W JACKSON ST	YORK	17401	11/23/2021	Personal visit to property	
226	1F	W JACKSON ST	YORK	17401	11/23/2021	Personal visit to property	
332		N BEAVER ST	YORK	17401	11/29/2021	Personal visit to property	
622		W MASON AV	YORK	17401	12/1/2021	Personal visit to property	
658		SALEM AV	YORK	17401	12/1/2021	Personal visit to property	
539	2F	W MARKET ST	YORK	17401	12/1/2021	Personal visit to property	
322		S PENN ST	YORK	17401	12/1/2021	Personal visit to property	
902	1F	W COLLEGE AV	YORK	17401	12/1/2021	Personal visit to property	
415		JUNIPER ST	YORK	17401	12/1/2021	Personal visit to property	
141		LOCUST GROVE RD	YORK	17402	10/22/21	Other (Please Note)	Customer
551		HAINES RD	YORK	17402	11/27/2021	Personal visit to property	
1903		POWDER MILL RD	YORK	17402	11/27/2021	Personal visit to property	
149		NORTH HILLS RD	YORK	17402	11/27/2021	Personal visit to property	
25		PLEASANT ACRES RD	YORK	17402	11/30/2021	Personal visit to property	
10	C-22	HILLERY CT	YORK	17402	12/2/2021	Personal visit to property	
306	I	QUEENSDALE DR	YORK	17403	12/01/21	Other (Please Note)	Customer
331		S SHERMAN ST	YORK	17403	10/21/21	Other (Please Note)	Property Owner
1236		E PHILADELPHIA ST	YORK	17403	11/22/21	Other (Please Note)	Customer
125		N QUEEN ST	YORK	17403	11/17/21	Other (Please Note)	Customer
238	1FE	E PHILADELPHIA ST	YORK	17403	11/13/2021	Personal visit to property	
238	3FW	E PHILADELPHIA ST	YORK	17403	11/13/2021	Personal visit to property	
238	2FW	E PHILADELPHIA ST	YORK	17403	11/13/2021	Personal visit to property	
238	2FR	E PHILADELPHIA ST	YORK	17403	11/13/2021	Personal visit to property	
238	3FE	E PHILADELPHIA ST	YORK	17403	11/13/2021	Personal visit to property	
238	1FW	E PHILADELPHIA ST	YORK	17403	11/13/2021	Personal visit to property	
624		S QUEEN ST	YORK	17403	11/15/2021	Personal visit to property	
138	1F	S QUEEN ST	YORK	17403	11/20/2021	Personal visit to property	
175		S PINE ST	YORK	17403	11/20/2021	Personal visit to property	
339		SPRINGDALE RD	YORK	17403	11/21/2021	Personal visit to property	
315		HILLSIDE LN	YORK	17403	11/30/2021	Personal visit to property	
1123		E SOUTH ST	YORK	17403	12/1/2021	Personal visit to property	
349		SUSQUEHANNA AV	YORK	17403	12/1/2021	Personal visit to property	
236		LIBERTY CT	YORK	17403	12/1/2021	Personal visit to property	
37		COLUMBIA AV	YORK	17403	12/1/2021	Personal visit to property	
32	2F	N PINE ST	YORK	17403	12/2/2021	Personal visit to property	

						Other (Please Note)	Property Owner
10		N PEARL ST	YORK	17404	11/10/21		
31		E 5TH AV	YORK	17404	11/21/2021	Personal visit to property	
708.5		N PERSHING AV	YORK	17404	11/23/2021	Personal visit to property	
1827		STANTON ST	YORK	17404	11/29/2021	Personal visit to property	
992		NORTHBRIAR DR	YORK	17404	11/30/2021	Personal visit to property	
533		N WEST ST	YORK	17404	12/1/2021	Personal visit to property	
809	3F	MADISON AV	YORK	17404	12/1/2021	Personal visit to property	
1125		STONE GATE DR	YORK	17406	11/17/2021	Personal visit to property	
5145	TRLR 76	N SUSQUEHANNA TL	YORK	17406	11/24/2021	Personal visit to property	
1811		NORTHVIEW RD	YORK	17406	11/30/2021	Personal visit to property	
330		W MARKET ST	HALLAM	17406	12/2/2021	Personal visit to property	
48		WESTVIEW MN	YORK	17408	11/29/2021	Personal visit to property	
2495		BROAD ST	YORK	17408	11/30/2021	Personal visit to property	
1700		IVY PUMP LN	YORK	17408	11/30/2021	Personal visit to property	
3885		CANNON LN	YORK	17408	12/1/2021	Personal visit to property	

## 2020 Cold Weather Survey Follow-up

	Service off as of 2/1/2021	Service not re-established, remained off through 8/31/2021
Premises without service (Sections D and E from Cold Weather Survey Form)	7	4
Vacant premises without service (Section A from Cold Weather Survey Form)	24	24
<b>Totals</b>	<b>31</b>	<b>28</b>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 I. VALUATION  
C. GAS UTILITIES

1. Provide, with respect to the scope of operations of the utility, a description of all property, including an explanation of the system's operation, and all plans for any significant future expansion, modification or other alteration of facilities.

This description should include, but not be limited to the following:

- a. If respondent has various gas services areas, indicate if they are integrated, such that the gas supply is available to all customers.

Response: Columbia Gas of Pennsylvania, Inc. (CPA or the Company) is a natural gas distribution company serving approximately 440,000 customers in four separate geographic areas within the Commonwealth of Pennsylvania. CPA serves these four geographic areas with natural gas supplies received from six separate interstate pipeline systems through over 300 individual points of receipt. While the majority of the individual distribution systems behind each point of receipt are not physically interconnected, all system supply purchases are integrated for billing purposes and available to all sales customers on an "as needed basis" absent any pipeline facility limitations.

- b. Provide all pertinent data regarding company policy related to the addition of new consumers in the company's service area.

Response: All pertinent data regarding the company policy related to the addition of new customers may be found in the company's approved tariff currently on file with the Pennsylvania Public Utility Commission. CPA, through a very deliberate process, is attaching those new loads to its system for which the economics prove favorable. CPA does not anticipate any difficulty in acquisition of new supplies to serve new customers. However, contingent upon the geographic location of desired service, the need for upgrading present facilities or service lines must be carefully evaluated and considered. Specifically, the policy for evaluating such loads are described in Section 8, Extension, for Rules and Regulations Governing the Distribution and Sale of Gas. Please refer to Exhibit No. 14, Schedule No.2, for a copy of Columbia's current tariff.

- c. Explain how respondent obtains its gas supply, as follows:
  - (i) Explain how respondent stores or manufactures gas; if applicable.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 I. VALUATION  
C. GAS UTILITIES

Response: The Company does not manufacture gas. The Company stores natural gas through contracted storage services provided by three interstate pipeline companies. Generally, gas is purchased, delivered and injected in storage during the summer and withdrawn during the following winter to meet weather affected increases in customer demand.

(ii) State whether the company has peak shaving facilities.

Response: The Company has no peak shaving facilities. The Company utilizes daily purchases to meet a small percentage of and contracted storage services to meet the majority of weather related increases in customer demand.

(iii) Provide details of coal-gasification programs, if any.

Response: The Company has no coal-gasification programs.

(iv) Describe the potential for emergency purchases of gas.

Response: CPA has under contract sufficient peak day and seasonal supplies to meet the needs of its firm customers under those design peak day and design winter season conditions having a limited probability of occurrence. As a result, absent conditions beyond design or a disruption in firm supply, CPA does not foresee any need to purchase emergency gas. Nonetheless, if CPA should require emergency gas supplies, CPA will request excess deliveries from Columbia Gas Transmission, LLC (TCO) and the other interstate pipelines CPA is connected with, as needed, under the respective FERC approved Firm Storage (FSS) and/or Transportation Service (FTS) Rate Schedules of these pipelines. CPA will also actively search for available supplies to purchase in the marketplace and, if needed, seek additional supplies from those distribution companies participating in the Mid-Atlantic Contingency Planning Group. In the extreme case where excess FSS or FTS deliveries or additional gas supplies are not available, the demand of CPA's firm customers may be satisfied by reducing the consumption of lower priority customers as described in Section 2.3 of CPA's tariff.

(v) Provide the amount of gas in MCF supplied by various suppliers in the test year (include a copy of all contracts).

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 I. VALUATION  
C. GAS UTILITIES

Response: Please see Exhibit No. 10, Schedule 7 for the Mcf of gas supplied by various suppliers in the test year.

Attachment A to this response provides a list of the Base Contracts that were utilized by Columbia for the purchase of natural gas supplies during the Historical test year. A sample of a Base Contract is included in this response as Attachment B to this response.

Natural gas purchases made during this time period include those for system supply on a spot basis (one month or less), term basis (longer than one month) as well as purchases made to be sold as incremental supply pursuant to Columbia's off-system sales program. The types of purchases that were made under each Base Contract during the Historical test year are indicated in Attachment A.

The Base Contract provides the general terms and conditions for the purchase and sale of natural gas. Whenever a transaction is agreed to, the parties enter into a specific transaction confirmation setting forth the agreed upon terms of the deal (volume, price, term, location, etc.). The transaction confirmation is in a format like that which is attached as Exhibit A in the Base Contract. There are numerous confidential transactions confirmations, samples of which can be made available, subject to the execution of a confidentiality agreement.

Local gas purchase contracts have been excluded from this response due to the large number of contracts and their relatively small purchase volumes. Please see Attachment C to this response for a sample contract.

(vi) Provide the amount of gas in MCF supplied from company-owned wells during the test year.

Response: The Company has no company-owned gas wells.

d. Provide plans for future gas supply, as follows:

(i) Supply details of anticipated gas supply from respondent's near-term development of gas wells, if any.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 I. VALUATION  
C. GAS UTILITIES

Response: The Company has no plans to develop company-owned gas wells.

- (ii) Provide gas supply agreements and well development ventures and identify the parties thereto.

Response: The Company has entered into certain transaction confirmations for near term gas supply needs. Please see the response to Question c. (v) above related to the review of transaction confirmations. The Company has no well development ventures.

- e. Indicate any anticipated curtailments and explain the reasons for the curtailments.

Response: The Company does not anticipate any curtailments. While not curtailment, should the Company have inadequate supplies to meet total customer demand, it may reduce the interruptible portion of its banking and balancing service to General Distribution Service (GDS) customers resulting in the need for GDS customers to either increase supplies delivered to the Company or to reduce their consumption in line with their delivered supplies. These banking and balancing services may also be reduced should the Company receive more supplies than it is able to accept through a combination of customer demand and storage injection. Under this scenario the Company would ask GDS customers to reduce their deliveries to the Company.

- f. Provide current data on any Federal Power Commission action or programs that may affect, or tend to affect, the natural gas supply to the gas utility.

Response: **FERC Proceedings**

Given the location of Columbia Gas of Pennsylvania's ("the Company") service area, in a major natural gas production region, it does not appear that any FERC actions or programs would negatively affect, or tend to negatively affect, the supply of natural gas to the Company.

However, since the Company's last rate case, numerous proceedings have been addressed by the FERC that are of interest and or concern to the Company, its rate payers, and the pipelines that serve the Company.

The Company intervenes in all dockets when certificate and rate filings have the potential to impact reliability and/or cost to its customers. In compliance with Section 53.64(c)(4) of the Commission's regulations,



Columbia participates in proceedings before the FERC as reflected in Exhibit No. 3 as part of its annual 1307(f) proceeding.

Below are some of the major activities at the FERC which Columbia, along with its State affiliates and the American Gas Association, continues to follow and or participate in.

#### **Columbia Gas Transmission (TCO) Section 4 Rate Case**

In July, 2020, TCO filed a Section 4 Rate Case (RP20-1060) proposing a system-wide general increase in its transportation and storage tariff effective February 1, 2021. The filing was to have a significant impact on Columbia.

In this filing, TCO proposed changes to (1) its tariff related to penalties, (2) broaden the application of existing (substantive) Critical Day penalties, and (3) broaden its confiscation rights when shippers exceed stated volume limitations in these rate schedules.

Columbia opposed these proposals vigorously and participated at the FERC and in Customer Group deliberations to safeguard the interests of its rate payers and its (Columbia's) operating flexibilities.

At the end of the long negotiations and deliberations, there were two outcomes that are vital to Columbia and its rate payers:

On August 4, 2021, The FERC issued an uncontested partial settlement. TCO withdrew the most debated (and opposed by customers) parts of its proposed tariff records:

- (i) establishing a new nominal Daily Scheduling Penalty;
- (ii) expanded application of substantive Critical Day penalties to violations of interruption orders, operational flow orders and unauthorized storage withdrawals;
- (iii) broadened TCO's rights to confiscate gas when exceed stated storage limits; and
- (iv) revised the treatment of hourly takes exceeding 1/24<sup>th</sup> of Maximum Daily Delivery Obligations or Daily Delivery Quantity.

In November, TCO reached a settlement with the shippers that was accepted by the Settlement Judge. On February 25, 2022, the FERC issued an Order stating, "We find that the uncontested Settlement appears to be fair and reasonable and in the public interest."

## **Grid Resiliency & Green House Gases**

One issue that the FERC has been reviewing for several years is the potential impact on gas supply and gas flow during supply crisis to power plants. These Grid Resiliency (AD18-7, RM18-1) impact both the gas and the power industry.

Since more and more power generating plants are using natural gas, assuring Grid Resiliency in a rare time of crisis could mean diverting gas supplies away from traditional users to gas fired power plants. For the time being, the FERC has directed only the power generators and RTOs to develop and implement resiliency measures to suit their regions and members. Although these dockets are active at the FERC, no significant developments have taken place since Columbia's last rate case.

## **Certification of New Interstate Natural Gas Facilities Interim GHG Policy Statement (PL21-3)**

In 2018, the FERC undertook a review of its policy on certification of new natural gas facilities (PL18-1). Given that much has changed since the prior review nearly twenty years ago, this undertaking is timely, comprehensive, and of interest to most stakeholders. According to the FERC, the drivers behind this initiative are:

1. A revolution in natural gas production technology,
2. New geographical areas of major natural gas production,
3. Changes in the flow of natural gas with pipeline becoming bidirectional or reversing,
4. Customers entering into long-term precedent agreements, and
5. An increased focus on environmental concerns, including greenhouse gas (GHG) emissions.

On February 17, 2022, FERC issued two policy statements providing guidance for future consideration of natural gas projects by the Commission. These statements provide an analytical framework for environmental and public interest issues that arise when companies seek to build new natural gas facilities. The certificate policy statement and interim greenhouse gas (GHG) policy statement are intended to improve the legal durability of the Commission's natural gas certificate decisions following a series of court decisions raising concerns about the Commission's prior approach.

The updates to the certificate policy statement include the first revision in more than 20 years to the Commission's policy for the certification of new interstate natural gas projects under section 7 of the Natural Gas Act (NGA). With the interim GHG Policy statement, the Commission is taking a critical step in clarifying how it will address GHG emissions under the NGA and National Environmental Policy Act (NEPA) for proposed pipeline projects.

The updates policy reaffirms the goals and objectives of the FERC's 1999 policy statement, and also clarifies how it will execute its public interest obligations under the NGA. In the future, the FERC will consider all impacts of a proposed project, including economic and environmental impacts. It updated policy also calls for a robust consideration of impacts to landowners and environmental justice communities.

The Interim GHG Policy sets a threshold of 100,000 metric tons per year of GHG emissions. Proposed projects under consideration with emissions above that level will require the preparation of Environmental Impact Statements (EIS). The FERC will consider proposals by project sponsors to mitigate all or part of their projects' climate change impacts. In quantifying GHG emissions, FERC will also consider emissions resulting from the upstream production and downstream combustion of transported gas.

28. Provide a statement explaining the details of firm gas purchase (long-term) contracts with affiliated and non-affiliated utilities, including determination of costs, terms of contract, and other pertinent information.

Response: Columbia Gas of Pennsylvania, Inc. does not have any firm gas purchase (long-term) contracts with affiliated or non-affiliated utilities.

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
 UNDERLYING BASE CONTRACTS FOR GAS PURCHASED  
 FROM DECEMBER 2020 THROUGH NOVEMBER 2021**

<u>COUNTERPARTY</u>	<u>CONTRACT NUMBER</u>	<u>AGREEMENT DATE</u>	<u>EFFECTIVE DATE</u>	<u>UTILIZED FOR THE FOLLOWING ACTIVITIES</u>
ARM ENERGY MANAGEMENT, LLC	ARM01A	12/13/2019	12/13/2019	Spot
ASCENT RESOURCES UTICA, LLC	ASCE-01A	1/22/2019	1/22/2019	Spot
BP ENERGY COMPANY	BPEN01A	1/1/2006	1/1/2006	Spot
CARBONBETTER, LLC	ELEV01A	10/03/17	10/03/17	Spot
CASTLETON COMMODITIES MERCHANT TRADING L.P.	LDES01A	12/15/2006	12/15/2006	Spot
CHEVRON NATURAL GAS	CHTE02A	5/1/2005	5/1/2005	Spot
CITADEL ENERGY MARKETING LLC	CITA01A	7/1/2017	7/1/2017	Spot
CITIGROUP ENERGY INC.	CITI01A	10/1/2007	10/1/2007	Spot
CNX GAS COMPANY LLC	CNXG01A	8/1/2004	8/1/2004	Spot
COKINOS ENERGY CORPORATION	COKI01A	8/15/2017	8/15/2017	Spot
COLONIAL ENERGY, INC	COLN02A	12/1/2004	12/1/2004	Spot, Term
CONOCOPHILLIPS COMPANY	CONO02A	6/1/2004	6/1/2004	Spot
DIRECT ENERGY BUSINESS MARKETING, LLC	HESS02A	12/1/2006	12/1/2006	Spot
DTE ENERGY TRADING INC	COEN03A	8/1/2004	8/1/2004	Spot
EASTERN ENERGY FIELD SERVICES, INC.	DOMF01A	12/1/2004	12/1/2004	Spot
EDF TRADING NORTH AMERICA, LLC	EAGL01A	12/1/2003	12/1/2003	Spot
EMERA ENERGY SERVICES, INC.	EMER02A	10/22/2012	10/22/2012	Spot
EQT ENERGY, LLC	EQUI02A	5/1/2004	5/1/2004	Spot
EQUINOR NATURAL GAS LLC	STAT01A	10/1/2004	10/1/2004	Spot
EXELON GENERATION COMPANY, LLC	CONS03A	5/1/2004	5/1/2004	Spot
FREEPOINT COMMODITIES LLC	FREE01A	8/1/2011	8/1/2011	Spot
GREYLOCK MARKETING, LLC (ECA)	ENCORP01A	8/1/2009	8/1/2009	Spot
HARTREE PARTNERS, LP	HETCO02A	11/1/2010	11/1/2010	Spot
INTERSTATE GAS SUPPLY, INC./ IGS ENERGY	IGSI01A	11/5/2007	11/5/2007	Spot
J. ARON & COMPANY	NEXE01A	11/5/2007	11/5/2007	Spot
KAISER MARKETING APPALACHIAN LLC	KAIS01A	3/15/2016	3/15/2016	Spot
KOCH ENERGY SERVICES, LLC	KOCH01A	1/4/2016	1/4/2016	Spot
MACQUARIE ENERGY LLC	COOK02A	8/1/2006	8/1/2006	Spot
MERCURI A ENERGY AMERICA, LLC.	MERC01A	3/2/2015	3/2/2015	Spot
MIECO INC	MIEC01A	1/1/2013	1/1/2013	Spot
MORGAN STANLEY CAPITAL GROUP INC	MSCGI01A	1/1/2020	1/1/2020	Spot
NEXTERA ENERGY MARKETING, LLC	FPLE01A	4/1/2008	4/1/2008	Spot
NJR ENERGY SERVICES COMPANY	NJR02A	11/1/2003	11/1/2003	Spot
RANGE RESOURCES - APPALACHIA, LLC	RANG01A	10/1/2011	10/1/2011	Spot
REPSOL ENERGY NORTH AMERICA	REN02A	6/1/2012	6/1/2012	Spot
SEQUENT ENERGY MANAGEMENT L.P.	SEQU02A	10/1/2003	10/1/2003	Spot, Term
SHELL ENERGY NORTH AMERICA (US), L.P.	CORA03A	5/15/2005	5/15/2005	Spot
SIX ONE COMMODITIES LLC	SIXONE-01A	4/15/2019	4/15/2019	Spot
SNYDER BROTHERS INC.	SNYD01A	3/15/2010	3/15/2010	Spot
SOUTH JERSEY RESOURCES GROUP, LLC	SJER01A	11/1/2008	11/1/2008	Spot
SOUTHWEST ENERGY, L.P.	SOUT01A	6/1/2004	6/1/2004	Spot
SPARK ENERGY GAS, LLC	URS 01A	8/1/2003	8/1/2003	Spot
SPIRE MARKETING INC.	LACL01A	6/1/2009	6/1/2009	Spot
SPOTLIGHT ENERGY, LLC	SPOT01A	2/1/2016	2/1/2016	Spot
SPRAGUE OPERATING RESOURCES LLC	SPRA02A	10/1/2003	10/1/2003	Spot
SWN ENERGY SERVICES COMPANY, LLC	SWEN01A	12/1/2006	12/1/2006	Spot
SYMMETRY ENERGY SOLUTIONS, LLC	CENT01A	5/15/2004	5/15/2004	Spot
TENASKA MARKETING VENTURES	TENA02A	5/1/2004	5/1/2004	Spot
TEXLA ENERGY MANAGEMENT, INC.	TEXL01A	1/15/2015	1/15/2015	Spot
TWIN EAGLE RESOURCE MANAGEMENT, LLC	TWIN01A	2/1/2011	2/1/2011	Spot
UNITED ENERGY TRADING, LLC	UNIT01A	3/15/2005	3/15/2005	Spot, Term
VITOL INC.	VITO01A	7/1/2004	7/1/2004	Spot
WASHINGTON GAS LIGHT COMPANY	WGL02A	4/1/2011	4/1/2011	Spot
WGL ENERGY SERVICES, INC.	WASH01A	2/15/2010	2/15/2010	Spot

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

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>
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.**  
**Dth and Revenue Summary @ Current Rates**  
**For the 12 Months Ended December 31, 2023**

Exhibit No. 103  
Page 15 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	333,226,776	170,493,213	36,891,356	350,649	1,470,866	28,265	542,461,125
3	481	Comm/Ind Sales Revenue	61,082,474	50,437,221	0	102,658	110,705	8,023	111,741,081
4	481	Other Sales Revenue	0	0	0	0	0	0	0
5		<b>TOTAL GAS SERVICE REV</b>	<b>394,309,250</b>	<b>220,930,434</b>	<b>36,891,356</b>	<b>453,307</b>	<b>1,581,571</b>	<b>36,288</b>	<b>654,202,206</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>535,058,921</b>	<b>235,166,198</b>	<b>42,198,344</b>	<b>453,307</b>	<b>1,581,571</b>	<b>47,098</b>	<b>814,505,439</b>
<b>16</b>		<b>SALES VOL (Dth) FORECAST</b>							
17		Residential Sales	31,030,925.3	0.0	0.0	0.0	0.0	0.0	31,030,925.3
18		Commercial Sales	8,931,491.1	0.0	0.0	0.0	0.0	0.0	8,931,491.1
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>40,187,695.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>40,187,695.5</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>83,368,309.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>83,368,309.2</b>

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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 <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 <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 <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 <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

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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	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>Tariff Sales Summary by Rate Class</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	

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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

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		<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 - 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</b>	<b><u>Rate Schedule SDS - Small Distribution Service</u></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</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	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</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		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

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<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  
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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>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  
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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>COMMERCIAL</b>								
7	Less Than 6,440 Therms Annually	277,917	0	2,640	(2,238)	0	1,834	280,153	
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	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>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>Rate Schedule NSS - Negotiated Sales Service</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	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>COMMERCIAL</b>								
25	> 64,400 to ≤ 110,000 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 ≤ 110,000 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  
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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  
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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  
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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  
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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
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**

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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

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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**

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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**

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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**

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		<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**

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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  
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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.		
					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**

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<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>	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

Exhibit No. 103  
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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  
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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 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
<b>14</b>	<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
<b>26</b>	<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
<b>39</b>	<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  
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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**

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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**

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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  
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 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>Flexible Rate and Negotiated Contract Services</u></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		<i>(workpaper)</i>	1,324,432	
21	Commodity Charge:					
22	All Gas Consumed		11,978,033.0	<i>(workpaper)</i>	<u>2,741,919</u>	
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><u>Distribution Service Summary by Rate Class</u></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				<u>7,328,214</u>	
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				<u>6,907,550</u>	
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><u>Total Company Throughput</u></b>	<u>5,419,506</u>	<u>83,368,309.2</u>		<u>895,540,472</u>	
<b>52</b>	<b><u>Other Operating Revenue</u></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><u>Total Company Revenue</u></b>				<u>896,657,347</u>	

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>	<u>5,419,794</u>	<u>83,368,309.2</u>	<u>\$814,505,439</u>	<u>\$ 82,151,908</u>	<u>\$ 896,657,347</u>	10.09%	10.09%
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>	<u>5,419,794</u>	<u>83,368,309.2</u>	<u>534,034,445</u>	<u>78,383,481</u>	<u>612,417,926</u>	14.68%	14.68%
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>			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	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 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**

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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.  
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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	\$45,873,962	1.3052		

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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>	

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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>

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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)		<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)	1,918,359.3	<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>

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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**  
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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)
<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)	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
<b>5</b>		<b>TOTAL GAS SERVICE REV</b>	<b>645,770,596</b>	<b>(218,072,354)</b>	<b>(36,314,527)</b>	<b>(447,836)</b>	<b>(1,605,014)</b>	<b>(35,863)</b>	<b>3,684,268</b>	<b>392,979,270</b>
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
<b>14</b>		<b>TOTAL OTHER OPER. REV</b>	<b>165,342,024</b>	<b>(15,045,417)</b>	<b>(5,892,375)</b>	<b>0</b>	<b>0</b>	<b>(11,245)</b>	<b>(3,643,316)</b>	<b>140,749,671</b>
<b>15</b>		<b>TOTAL REVENUE</b>	<b>811,112,620</b>	<b>(233,117,771)</b>	<b>(42,206,902)</b>	<b>(447,836)</b>	<b>(1,605,014)</b>	<b>(47,108)</b>	<b>40,952</b>	<b>533,728,941</b>
<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	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
<b>22</b>		<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>0.0</b>	<b>40,034,945.5</b>
<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
<b>28</b>		<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>0.0</b>	<b>43,180,613.7</b>
<b>29</b>		<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>0.0</b>	<b>83,215,559.2</b>

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.  
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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  
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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.**  
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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	
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><u>Tariff Sales Summary by Rate Class</u></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.  
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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		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 - Unadjusted**

Exhibit No. 103  
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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 - 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</b>	<b><u>Rate Schedule SDS - Small Distribution Service</u></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</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	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</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		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  
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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 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</b>	<b>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		(workpaper)	1,324,432	
35	Commodity Charge:					
36	All Gas Consumed		11,978,033.0	(workpaper)	<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**

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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  
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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>COMMERCIAL</b>							
7	Less Than 6,440 Therms Annually	277,917	0	0	0	0	1,834	279,751
8	<b>INDUSTRIAL</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>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	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>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	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>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	0	0	0	0	0	0	0
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	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  
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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  
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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



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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)**  
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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)  
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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>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

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6	<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
8	<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
10	<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
13	<b>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>						
14	<b>C O M M E R C I A L</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
20	<b>I N D U S T R I A L</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
27	<b>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>						
28	<b>C O M M E R C I A L</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
34	<b>I N D U S T R I A L</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)**  
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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>Rate Schedule SDS - Small Distribution Service</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>Rate Schedule LDS - Large Distribution Service</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>Rate Schedule MLDS - Main Line Distribution Service - Class I</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>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	0.0	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.  
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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**

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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  
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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  
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		<u>Res</u>		<u>Comm</u>
		<u>RSS</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	6		6
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	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 Industrial & Large Commercial Customers  
 For the 12 Months Ended December 31, 2023 - Unadjusted

Exhibit No. 103  
 Schedule No. 4  
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 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  
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<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)	
7	Commercial Distribution (Choice)	8,136,552
8	Comm/Ind Priority 1 Distribution	5,461,273
9	Total Distribution Revenue	1,447,592 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 - 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  
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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  
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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>
<b>1 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
<b>16 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
<b>23 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  
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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  
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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**  
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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 RDS - Residential Distribution Service (Choice)</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 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</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 Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</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 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</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.**  
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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 - 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.**  
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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**  
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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				<u>0</u>
15	Total Small Distribution Service	4,574	5,904,519.2		25,295,165
16	Base Rate Revenue				23,301,824
17	STAS				<u>0</u>
18	Total Large Distribution Service	889.0	11,057,961.8		23,301,824
19	Base Rate Revenue				1,363,848
20	STAS				<u>0</u>
21	Total Main Line Distribution Service	134	3,023,933.2		1,363,848
22	Base Rate Revenue				4,007,506
23	STAS				<u>0</u>
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				<u>0</u>
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  
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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	3,980,435	0	22,641	(5,226)	0	58,006	4,055,856
3	<b>Rate Schedule CAP - Residential Sales Service CAF</b>							
4	Total Rate Schedule CAP	294,018	0	0	0	0	4,132	298,150
5	<b>Rate Schedule SGSS - Small General Sales Service ≤ 6,440 Therms Annually</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>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</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>Rate Schedule NSS - Negotiated Sales Service</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>Rate Schedule LGSS - Large General Sales Service</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>Tariff Sales Summary by Customer Class</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

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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**

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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  
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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

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Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>	Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
<b>1 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 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 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 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 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>							
<b>14 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 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 Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>							
<b>28 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 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  
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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  
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 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  
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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  
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Witness: J. Siegler

Line No.	Volumes from New Customers (1) Dth <i>(Ex 103, Sch 4)</i>	Volumes from Attrition (2) Dth <i>(Ex 103, Sch 4)</i>	Volumes Ind & Lg Com Customers (3) Dth <i>(Ex 103, Sch 4)</i>	Adjusted Volumes (4=1+2+3) Dth
<b>1 RESIDENTIAL</b>				
2	<b>Rate Schedule RS</b>			
3	228,893.0	(37,302.0)	0.0	191,591.0
4	228,893.0	(37,302.0)	0.0	191,591.0
<b>5 COMMERCIAL</b>				
6	<b>Rate Schedule SGSS</b>			
7	160,081.0	(95,421.0)	0.0	64,660.0
8	0.0	0.0	0.0	0.0
9	160,081.0	(95,421.0)	0.0	64,660.0
10	<b>Rate Schedule SGDS</b>			
11	0.0	0.0	0.0	0.0
12	0.0	0.0	0.0	0.0
13	0.0	0.0	0.0	0.0
14	Subtotal			
15	All Other - Aggregation			
16	0.0	0.0	0.0	0.0
17	0.0	0.0	0.0	0.0
18	0.0	0.0	0.0	0.0
19	0.0	0.0	0.0	0.0
20	<b>Rate Schedule SDS - Small Distribution Service</b>			
21	0.0	0.0	0.0	0.0
22	0.0	0.0	0.0	0.0
23	0.0	0.0	0.0	0.0
24	0.0	0.0	0.0	0.0
25	<b>Rate Schedule LGS</b>			
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	0.0	0.0	0.0	0.0
<b>31 INDUSTRIAL</b>				
32	<b>Rate Schedule SGSS</b>			
33	0.0	0.0	0.0	0.0
34	<b>Rate Schedule SDS - Small Distribution Service</b>			
35	0.0	0.0	0.0	0.0
36	0.0	0.0	0.0	0.0
37	0.0	0.0	0.0	0.0
38	0.0	0.0	0.0	0.0
39	<b>Rate Schedule LDS</b>			
40	0.0	0.0	0.0	0.0
41	0.0	0.0	(69,445.5)	(69,445.5)
42	0.0	0.0	0.0	0.0
43	0.0	0.0	0.0	0.0
44	0.0	0.0	0.0	0.0
45	0.0	0.0	(69,445.5)	(69,445.5)
46	<b>Rate Schedule MLDS II</b>			
47	0.0	0.0	0.0	0.0
48	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  
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	<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  
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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  
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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  
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<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  
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<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  
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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  
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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		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><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></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><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		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><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></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  
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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  
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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  
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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 November 30, 2021	Rate Making Adjustments	Twelve Months Ended November 30, 2022	Rate Making Adjustments	Twelve Months Ended December 31, 2023
		(1)	(2)	(3)=(1)+(2)	(4)	(5)=(3)+(4)
		\$	\$	\$	\$	\$
		Exh 4, Sch1, Pg 2 Column 5	Exh 104, Sch1, Pg 3 Columns 2 & 5	Exh 104, Sch1, Pg 3 Column 7	Exh 104, Sch1, Pg 4 Columns 2 & 5	Exh 104, Sch1, Pg 4 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>217,966,981</u>	<u>10,656,872</u>	<u>228,623,853</u>	<u>16,991,522</u>	<u>245,615,375</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 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)	Normalized FPFTY Twelve Months Ended December 31, 2023 (6)=(3)+(4) \$
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> <b>(1)</b> <b>\$</b>
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>Line No.</b>	<b>Description</b>	<b>Reference</b>	<b>Amount</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

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (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**

<b>Line No.</b>	<b><u>Description</u></b>	<b><u>Reference</u></b>	<b><u>Amount</u></b> (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	<table border="0" style="margin-left: auto; margin-right: 0;"> <tr> <td style="border-top: 1px solid black; border-bottom: 3px double black;">(178,668)</td> </tr> </table>	(178,668)
(178,668)				
<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> <b>(1)</b> <b>\$</b>
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**

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> (1) \$
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
		<hr/>
9	Total Rate Case Expense	1,254,200
		<hr/> <hr/>
10	12 Month Normalization	1,254,200
		<hr/> <hr/>
11	<b><u>FTY Rate Case Expense</u></b>	1,254,200
		<hr/> <hr/>
12	<b><u>FPFTY Rate Case Expense</u></b>	1,254,200
		<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  
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	5
3	FTY Adjustment for Annual Amortization Expense for COVID-19 Uncollectible Deferral      Per Final Order R-2021-3024296	1,115,849
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	(415,033)
6	Final Balance of COVID-19 Deferral of Uncollectible Expense	4,048,363
7	Amortization period in years	4
8	FPFTY Adjustment for Annual Amortization Expense for COVID-19 Uncollectible Deferral Beginning January 2023	1,012,091

**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 (1) \$</b>	<b>Supporting Witness - Statement No.</b>
	<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
3	FTY Other Adjustments	<u>501,408</u>	
	<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	<u>15,813,021</u>	
13	FPFTY Incremental Other Adjustments (net of FTY)	<u>15,311,613</u>	

**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><u>Calendar Quarter</u></b>	<b><u>2022 GDP Deflator</u></b>	<b><u>2023 GDP Deflator</u></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
	<b><i>TOTAL ACCOUNT 375</i></b>			<b>49,152,641</b>	<b>6,718,424</b>	<b>42,434,214</b>	<b>1,351,245</b>	<b>2.75</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 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>		<u>* Annualized 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>		<u>* Annualized 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	Tax Inventory Adj - Fed	6,973,737	-	6,973,737	-	-	6,973,737	6,973,737
19006000	Tax Inventory Adj - St	3,685,709	-	3,685,709	-	-	3,685,709	3,685,709
19005000	Capitalized Inventory - Fed	1,015,878	-	1,015,878	-	-	1,015,878	1,015,878
19006000	Capitalized Inventory - St	536,904	-	536,904	-	-	536,904	536,904
19005000	Customer Advances - Fed	576,188	-	576,188	(37,918)	-	538,270	538,270
19006000	Customer Advances - St	304,523	-	304,523	(20,040)	-	284,483	284,483
19005000	Federal Net Operating Loss	33,775,318	-	33,775,318	(1,588,371)	-	32,186,947	31,918,118
19005000	Deficient Deferred Taxes 190- NOL, Inventory & Customer Advances	26,700,995	-	26,700,995	(1,198,355)	-	25,502,640	25,302,914
	Subtotal Rate Base	73,569,252	-	73,569,252	(2,844,684)	-	70,724,568	70,487,816
19005400	SFAS 109 Offset - Fed	38,765,479	(38,765,479)	-	-	-	-	-
19006400	SFAS 109 Offset - St	10,768,177	(10,768,177)	-	-	-	-	-
19006000	Pennsylvania Net Operating Loss- St	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	(40,576,986)	-	-	-	-	-
	Total Account 190	114,146,238	(40,576,986)	73,569,252	(2,844,684)	-	70,724,568	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	Excess Accelerated Tax Depreciation - Fed	(481,410,449)	-	(481,410,449)	(15,592,010)	-	(497,002,459)	(499,454,599)
	Subtotal Rate Base	(481,410,449)	-	(481,410,449)	(15,592,010)	-	(497,002,459)	(499,454,599)
28205000	SFAS 109 Offset - Fed	104,416,004	(104,416,004)	-	-	-	-	-
28206000	SFAS 109 Offset - St	(129,168,223)	129,168,223	-	-	-	-	-
28205000	Non-Utility Other - Fed	-	-	-	-	-	-	-
28205000	Non-Utility Book Gain on Sale Property - Fed	-	-	-	-	-	-	-
	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)	(499,454,599)
28305000	Pennsylvania Net Operating Loss- Federal Offset	(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)	(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>									
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	Total 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	6,973,737	6,973,737
19006000	3,685,709	3,685,709
19005000	1,015,878	1,015,878
19006000	536,904	536,904
19005000	538,270	538,270
19006000	284,483	284,483
19005000	31,786,178	31,654,238
19005000	25,203,051	25,103,188
	<u>70,024,210</u>	<u>69,792,407</u>
19005400	-	-
19006400	-	-
19006000	-	-
	<u>-</u>	<u>-</u>
	<u>70,024,210</u>	<u>69,792,407</u>
<u>Account 255 - Deferred Investment Tax Credits</u>		
	-	-
	-	-
	<u>-</u>	<u>-</u>
<u>Account 282 - Deferred Income Taxes-Depreciation</u>		
Various	(500,340,697)	(501,217,016)
	<u>(500,340,697)</u>	<u>(501,217,016)</u>
28205000	-	-
28206000	-	-
28205000	-	-
28205000	-	-
	<u>-</u>	<u>-</u>
	<u>(500,340,697)</u>	<u>(501,217,016)</u>
28305000	-	-
	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
	<u>(430,316,487)</u>	<u>(431,424,609)</u>

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	(39,860,732)	(46,931,129)	(50,213,415)	(50,213,415)
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	(67,567,203)	(74,448,271)	(113,705,360)	(113,705,360)
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>48,677,990</u>	<u>43,507,920</u>	<u>32,293,750</u>	<u>55,731,526</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)
7	PA Taxable Income	80,672,807	64,709,147	14,291,243	95,412,989	FTY	PA NOLC as of 11/30/2022	50,937,358
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	(43,139,432)
	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	7,797,926
9								(7,797,926)
10	Deferred Tax on Inventory Adj	(445,647)	-	0	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**  
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**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

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

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.	Additions (3)	Retirements (4)	Balance as of			Balance as of (8)=(5+6+7)
					8/31/2022 (5=2+3+4)	Additions (6)	Retirements (7)	
			\$	\$	\$	\$	\$	
<b>1 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
<b>7 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
<b>18 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	217,070	(24,187)	6,363,928
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
<b>32 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, 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
<b>57 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, Telemetering	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 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 Beginning Balance 11/30/2021 (2) \$	Additions (3) \$	Retirements (4) \$	Transfers (5) \$	Balance 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
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
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:						
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, Telemetering	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
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, Telemetering	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
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>-</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	November 30, 2022 & December 31, 2023		
			Construction Work In Progress Account 107 Per Books (1) \$	Construction Work In Progress Account 107 Not In Rate Base (2) \$	Construction Work In Progress Account 107 In Rate Base (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.

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

3. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of factors which were considered in arriving at estimates of service life and dispersion by account. Provide dates of all field inspections and facilities visited.

Response:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 109 in the section titled "Calculation of Annual and Accrued Depreciation", beginning on page IV-2. The factors considered in arriving at estimates of service life and dispersion by account, begin in the section on page III-2 and the section on page III-8.

Field trips and facilities visited over the years for Columbia Gas of Pennsylvania are presented in Exhibit No.109, in the section "Field Trips", beginning on page III-2.

4. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account, where the retirement rate method of analysis is utilized.
  - a. If any utility plant was excluded from the measures of value because it was deemed not to be "used and useful" in the public service; supply a detailed description of each item of property.
  - b. Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and annuities.
    - (i) These calculations should be provided for plant in service as well as other categories of plant, including, but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with any construction work in progress claims (if applicable).

Response:

The charts depicting the original and estimated survivor curves, and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized, is presented in Exhibit No. 109 Attachment A in the section beginning on page VI-2.

- a. There were no assets deemed not to be "used or useful" in the depreciation study.
- b. The detailed calculations which set forth the surviving original cost as of November 30, 2022, by vintage by account and including applicable depreciation reserves and accruals begin on page VII-8 of Exhibit No. 109 Attachment A.

The detailed calculations which set forth the surviving original cost as of December 31, 2023, by vintage by account and including applicable depreciation reserves and accruals begins on page II-8 of Exhibit No. 109 Attachment B.



## **2022 DEPRECIATION STUDY**

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO GAS PLANT  
AS OF NOVEMBER 30, 2022

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**



COLUMBIA GAS OF PENNSYLVANIA, INC.  
Pittsburgh, Pennsylvania

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO GAS PLANT  
AS OF NOVEMBER 30, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
Camp Hill, Pennsylvania



Corporate Headquarters  
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March 8, 2022

Columbia Gas of Pennsylvania, Inc.  
121 Champion Way, Suite 100  
Canonsburg, PA 15317

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant in service. The results of our study as of November 30, 2022 are presented in the attached report. The results of our study as of November 30, 2021 are presented in our report titled "2021 Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2021". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of November 30, 2022.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS  
President

JJS:mle

070578.000

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## **PART I. INTRODUCTION**

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
DEPRECIATION STUDY**

**PART I. INTRODUCTION**

**SCOPE**

This report sets forth the results of the depreciation study conducted for Columbia Gas of Pennsylvania, Inc. to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant as of November 30, 2022.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2016.

**BASIS OF STUDY**

**Depreciation and Amortization**

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of

such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, the average service life (ASL) procedure for plant installed prior to 1976 and the equal life group (ELG) procedure for 1976 and subsequent vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of gas property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

## **Service Life Estimates**

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2016 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1939 through 2016 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

## **AMORTIZATION OF NET SALVAGE**

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual



depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period, as established in the Opinion and Order of the Commission at Docket Nos. R-891468 and R-801873.

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## **PART II. ESTIMATION OF SURVIVOR CURVES**

## PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

### SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

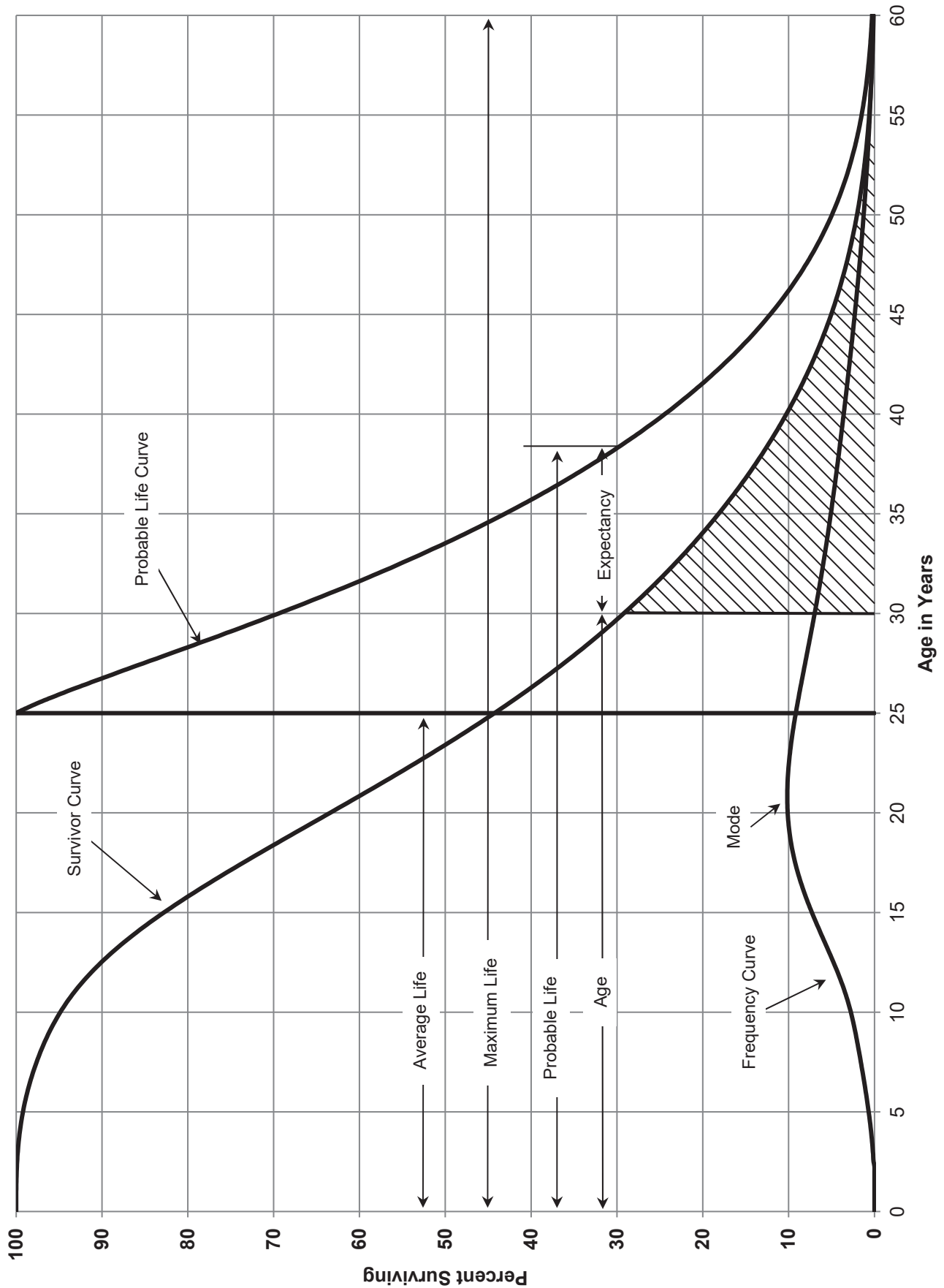
The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

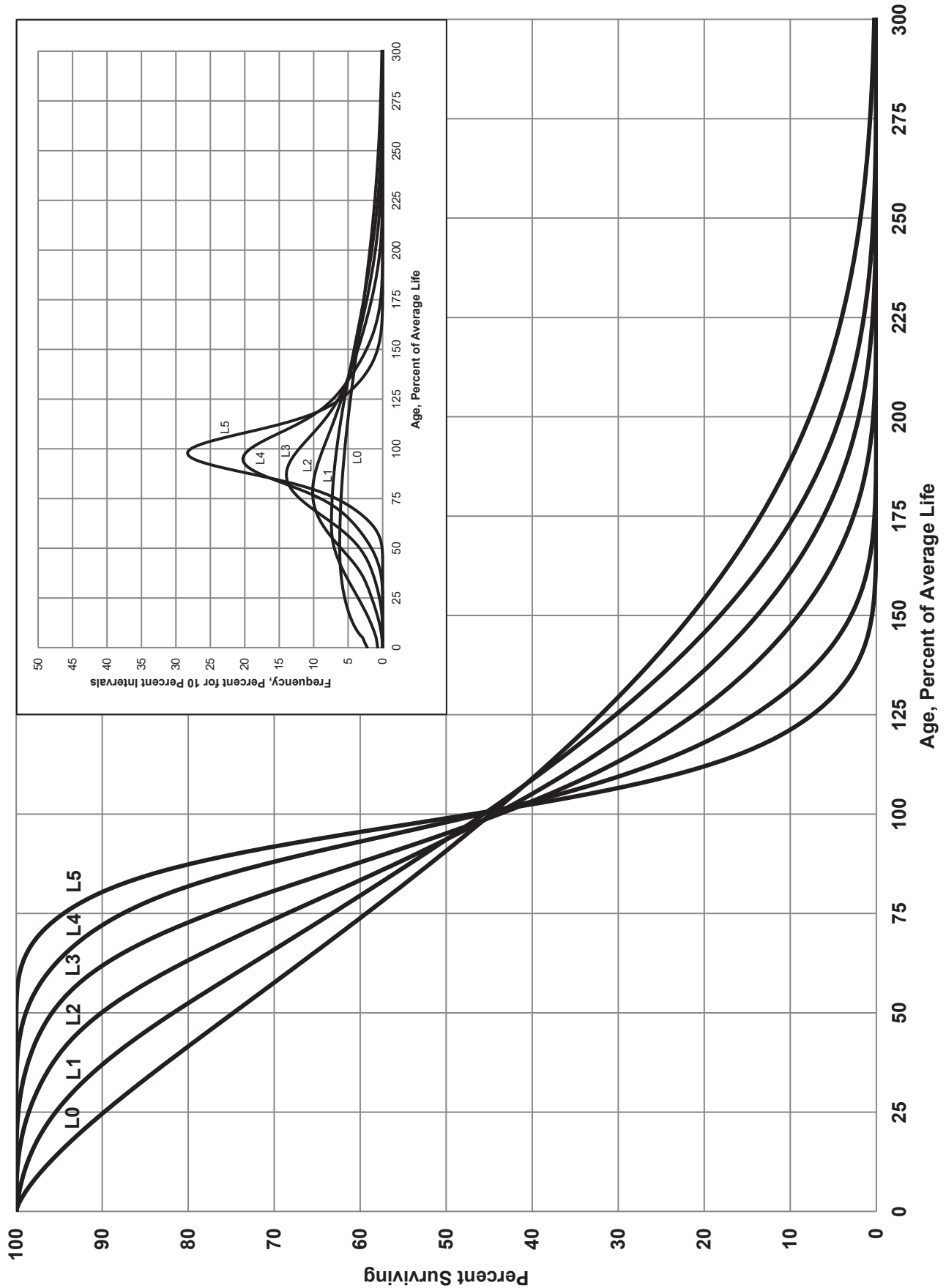
### **Iowa Type Curves**

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

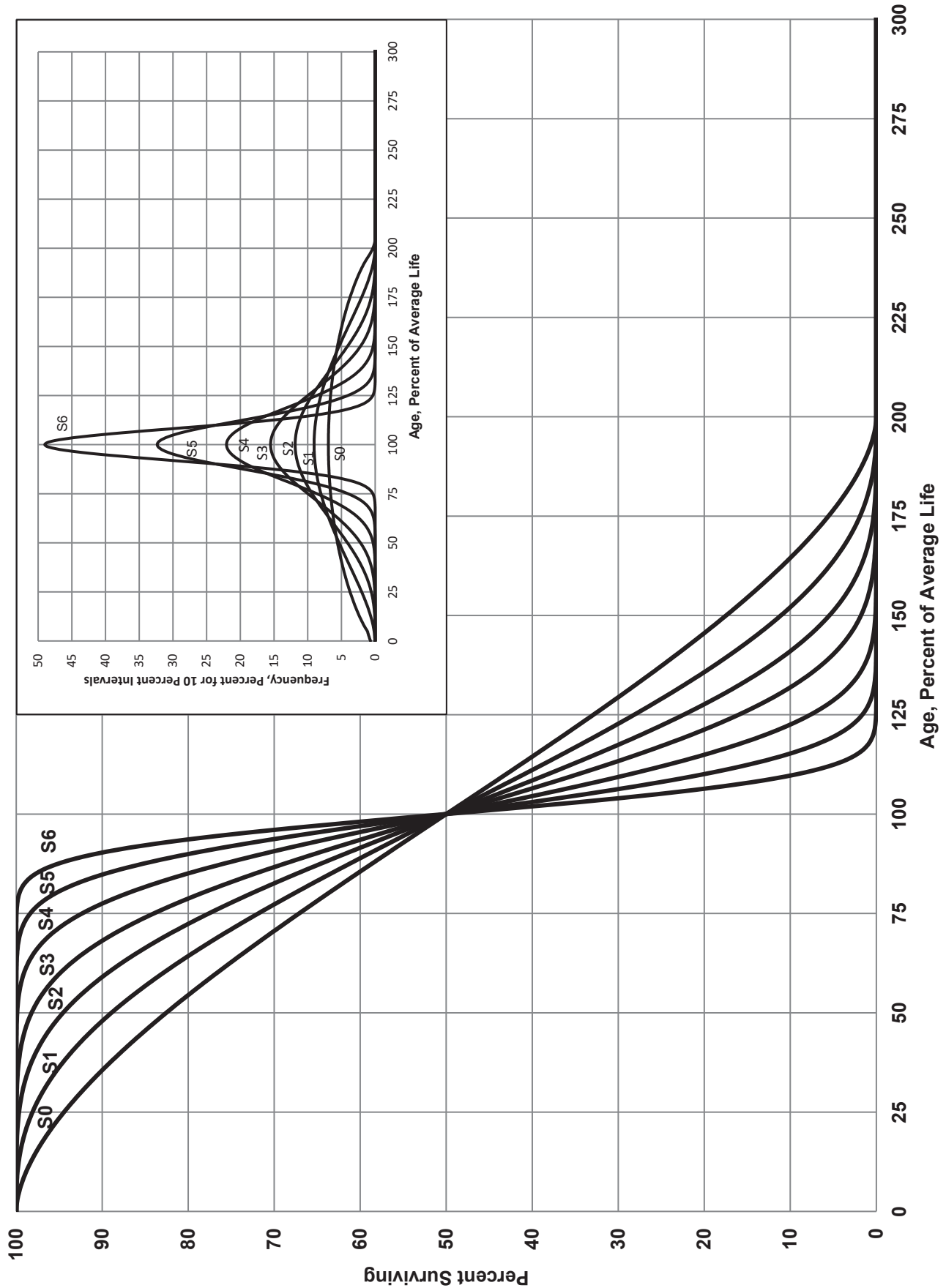
The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.



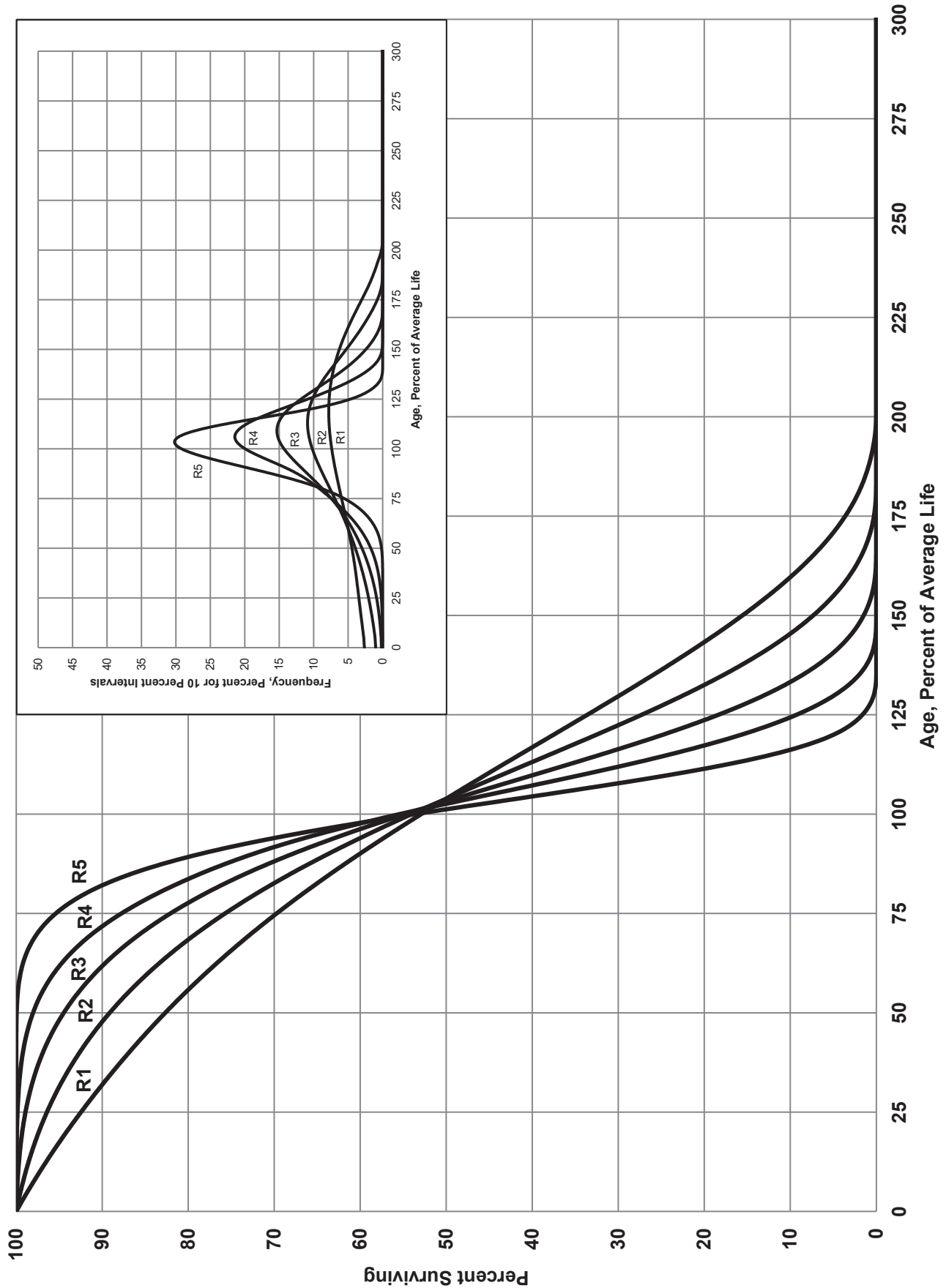
**FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES**



**FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES**



**FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES**



**FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES**



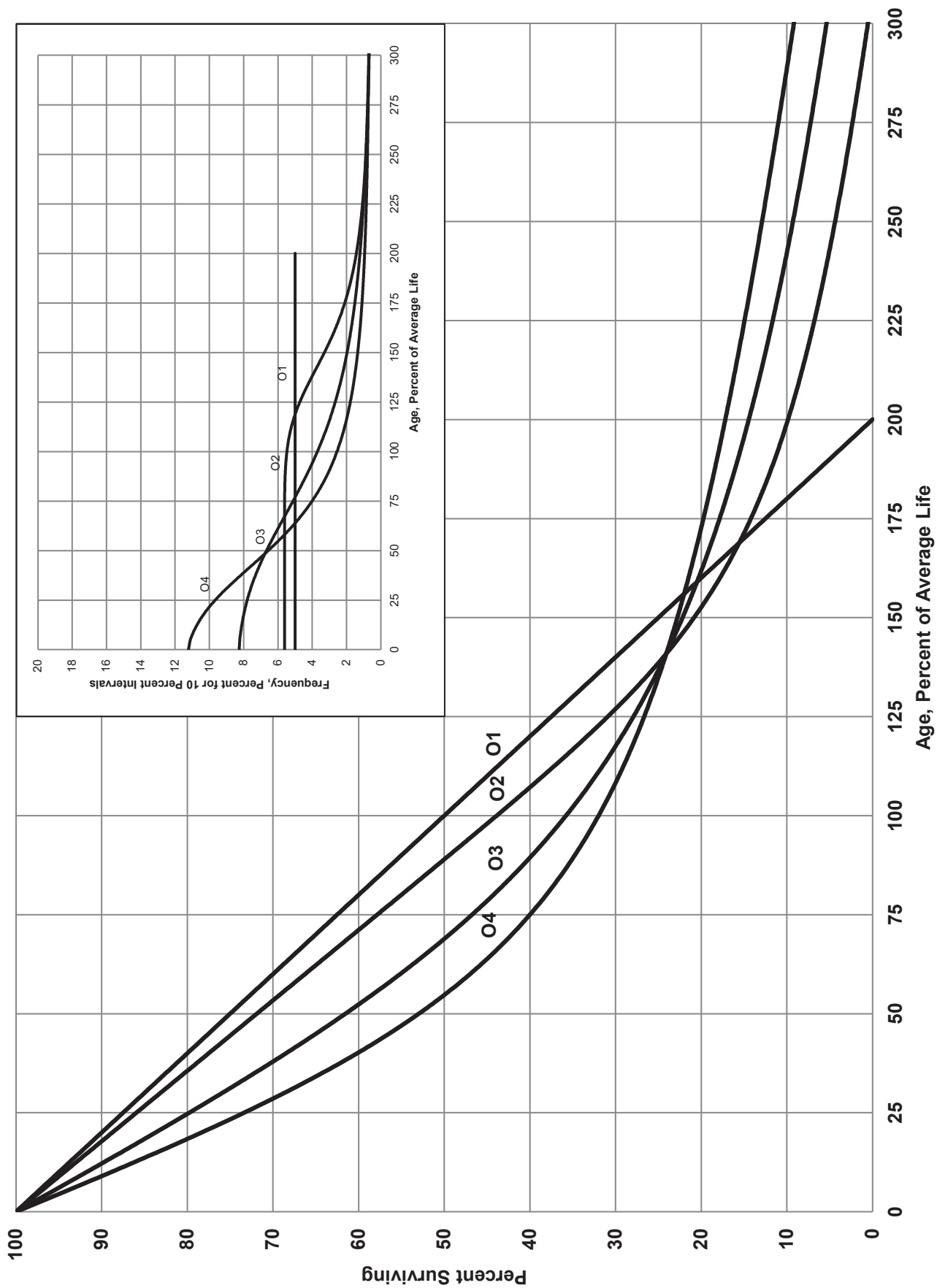


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

### **Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"<sup>2</sup> "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

---

<sup>1</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>2</sup>Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

## **Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2012-2021 for which there were placements during the years 2007-2021. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2007 were retired in 2012. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2012 retirements of 2007 installations and ending with the 2021 retirements of the 2016 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2012-2021  
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021

Placement Band 2007-2021

Year	Retirements, Thousands of Dollars											Total During		Age Interval	Age Interval
	During Year											Age Interval	(13)		
Placed	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
2007	10	11	12	13	14	16	23	24	25	26	26	26	26	13½-14½	
2008	11	12	13	15	16	18	20	21	22	19	44	44	44	12½-13½	
2009	11	12	13	14	16	17	19	21	22	18	64	64	64	11½-12½	
2010	8	9	10	11	11	13	14	15	16	17	83	83	83	10½-11½	
2011	9	10	11	12	13	14	16	17	19	20	93	93	93	9½-10½	
2012	4	9	10	11	12	13	14	15	16	20	105	105	105	8½-9½	
2013		5	11	12	13	14	15	16	18	20	113	113	113	7½-8½	
2014			6	12	13	15	16	17	19	19	124	124	124	6½-7½	
2015				6	13	15	16	17	19	19	131	131	131	5½-6½	
2016					7	14	16	17	19	20	143	143	143	4½-5½	
2017						8	18	20	22	23	146	146	146	3½-4½	
2018							9	20	22	25	150	150	150	2½-3½	
2019								11	23	25	151	151	151	1½-2½	
2020									11	24	153	153	153	½-1½	
2021										13	80	80	80	0-½	
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>	<b>1,606</b>	<b>1,606</b>		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2012-2021  
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Placement Band 2012-2021											Total During Age Interval (12)	Age Interval (13)
	Experience Band 2012-2021												
	Acquisitions, Transfers and Sales, Thousands of Dollars												
	During Year												
	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)			
2007	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	13½-14½
2008	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2009	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2010	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	-	10½-11½
2011	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	9½-10½
2012	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2013	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2014	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2015	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	5½-6½
2016	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	4½-5½
2017	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	-	3½-4½
2018	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2019	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	-	1½-2½
2020	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2021	-	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

### **Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2012 through 2021 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2017 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

**SCHEDULE 3. PLANT EXPOSED TO RETIREMENT**  
**JANUARY 1 OF EACH YEAR 2012-2021**  
**SUMMARIZED BY AGE INTERVAL**

Year Placed	Exposures, Thousands of Dollars											Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year												
(1)	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)	(12)	(13)	
2007	255	245	234	222	209	195	239	216	192	167	167	13 <sup>1</sup> / <sub>2</sub> -14 <sup>1</sup> / <sub>2</sub>	
2008	279	268	256	243	228	212	194	174	153	131	323	12 <sup>1</sup> / <sub>2</sub> -13 <sup>1</sup> / <sub>2</sub>	
2009	307	296	284	271	257	241	224	205	184	162	531	11 <sup>1</sup> / <sub>2</sub> -12 <sup>1</sup> / <sub>2</sub>	
2010	338	330	321	311	300	289	276	262	242	226	823	10 <sup>1</sup> / <sub>2</sub> -11 <sup>1</sup> / <sub>2</sub>	
2011	376	367	357	346	334	321	307	297	280	261	1,097	9 <sup>1</sup> / <sub>2</sub> -10 <sup>1</sup> / <sub>2</sub>	
2012	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8 <sup>1</sup> / <sub>2</sub> -9 <sup>1</sup> / <sub>2</sub>	
2013		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7 <sup>1</sup> / <sub>2</sub> -8 <sup>1</sup> / <sub>2</sub>	
2014			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6 <sup>1</sup> / <sub>2</sub> -7 <sup>1</sup> / <sub>2</sub>	
2015				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5 <sup>1</sup> / <sub>2</sub> -6 <sup>1</sup> / <sub>2</sub>	
2016					660 <sup>a</sup>	653	639	623	628	609	3,789	4 <sup>1</sup> / <sub>2</sub> -5 <sup>1</sup> / <sub>2</sub>	
2017						750 <sup>a</sup>	742	724	685	663	4,332	3 <sup>1</sup> / <sub>2</sub> -4 <sup>1</sup> / <sub>2</sub>	
2018							850 <sup>a</sup>	841	821	799	4,955	2 <sup>1</sup> / <sub>2</sub> -3 <sup>1</sup> / <sub>2</sub>	
2019								960 <sup>a</sup>	949	926	5,719	1 <sup>1</sup> / <sub>2</sub> -2 <sup>1</sup> / <sub>2</sub>	
2020									1,080 <sup>a</sup>	1,069	6,579	<sup>1</sup> / <sub>2</sub> -1 <sup>1</sup> / <sub>2</sub>	
2021										1,220 <sup>a</sup>	7,490	0- <sup>1</sup> / <sub>2</sub>	
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>		

<sup>a</sup>Additions during the year

For the entire experience band 2012-2021, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

### **Original Life Table**

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.



SCHEDULE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2012-2021

Placement Band 2007-2021

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

### **Smoothing the Original Survivor Curve**

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

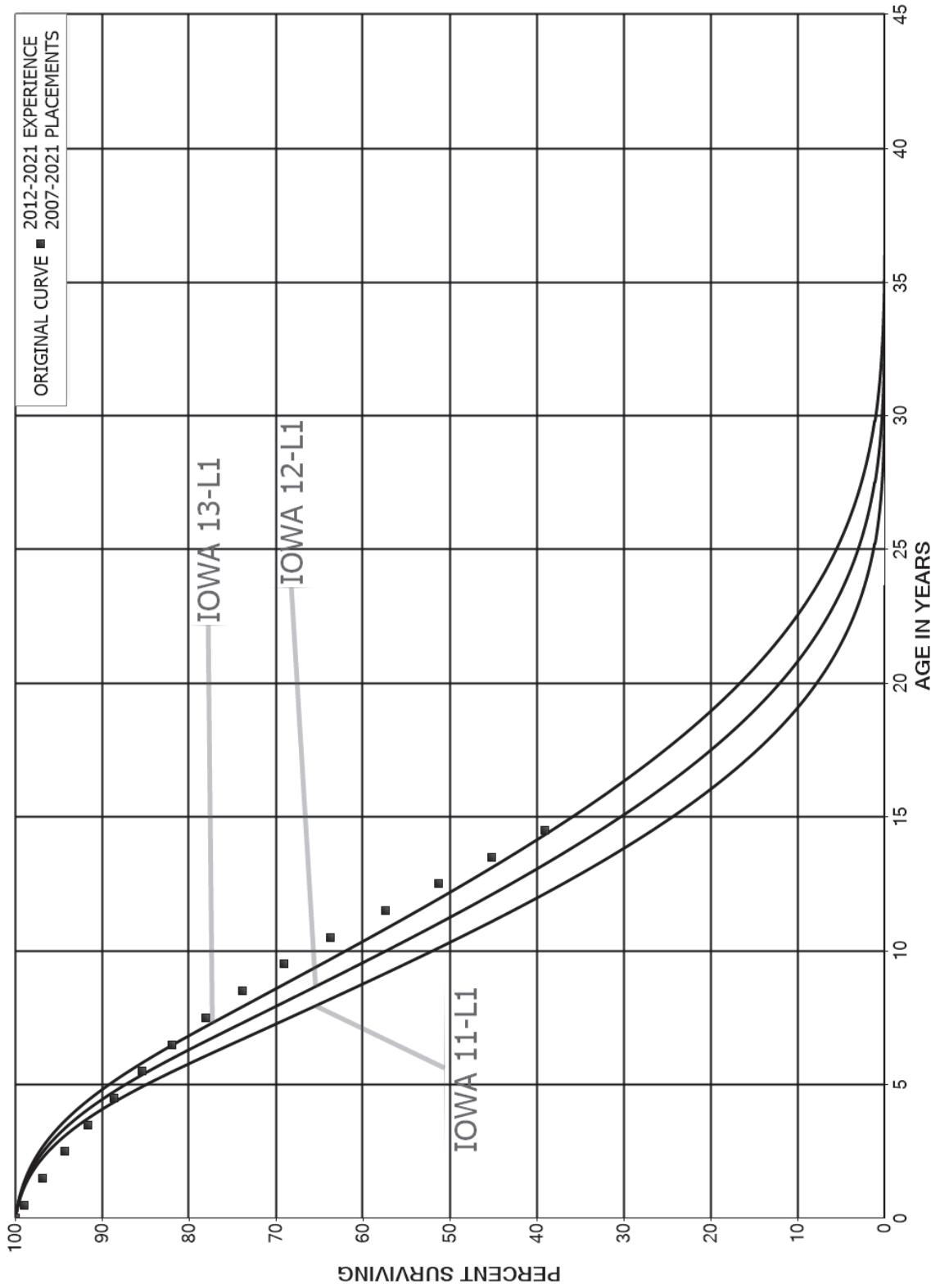


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

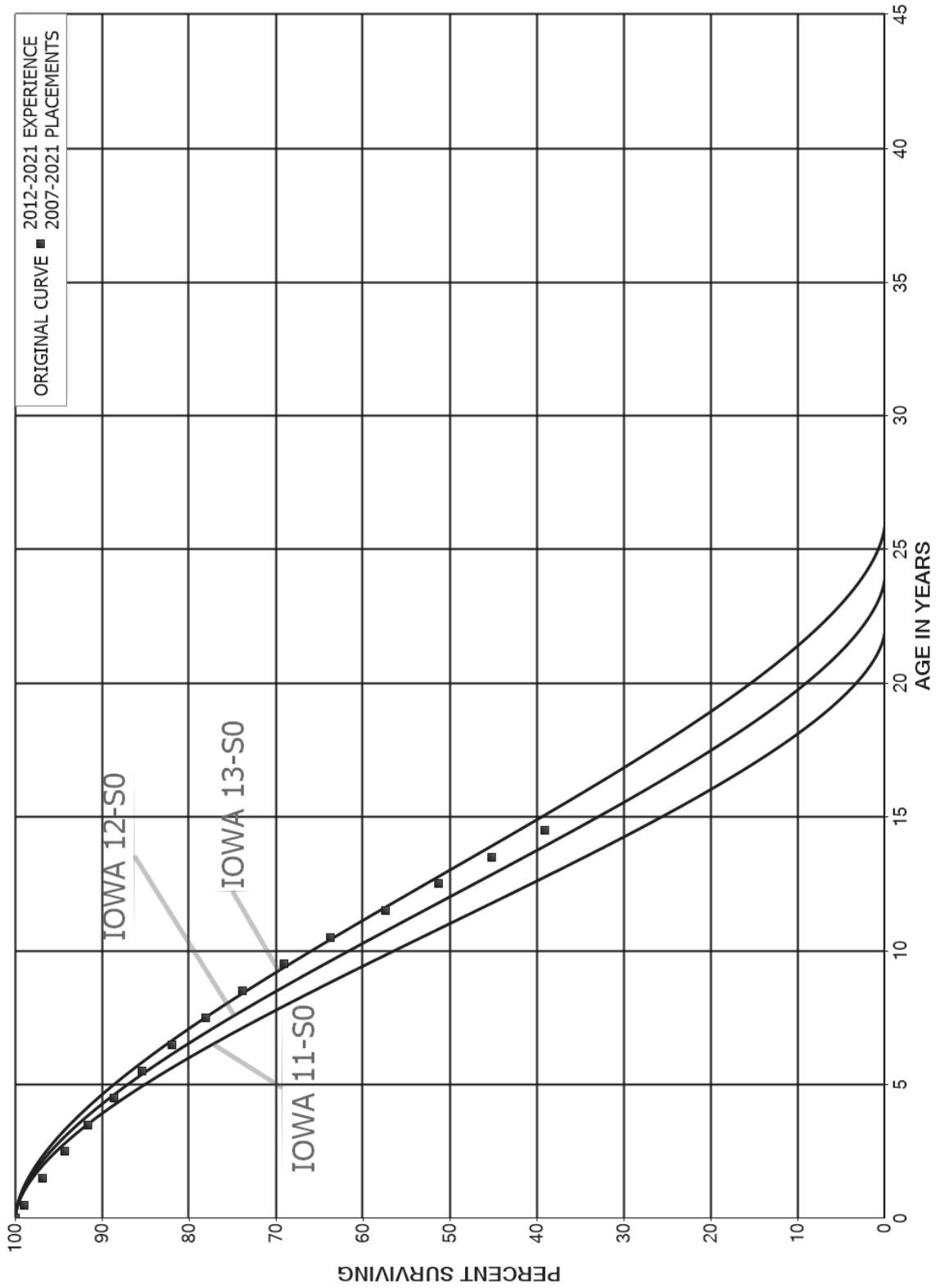


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

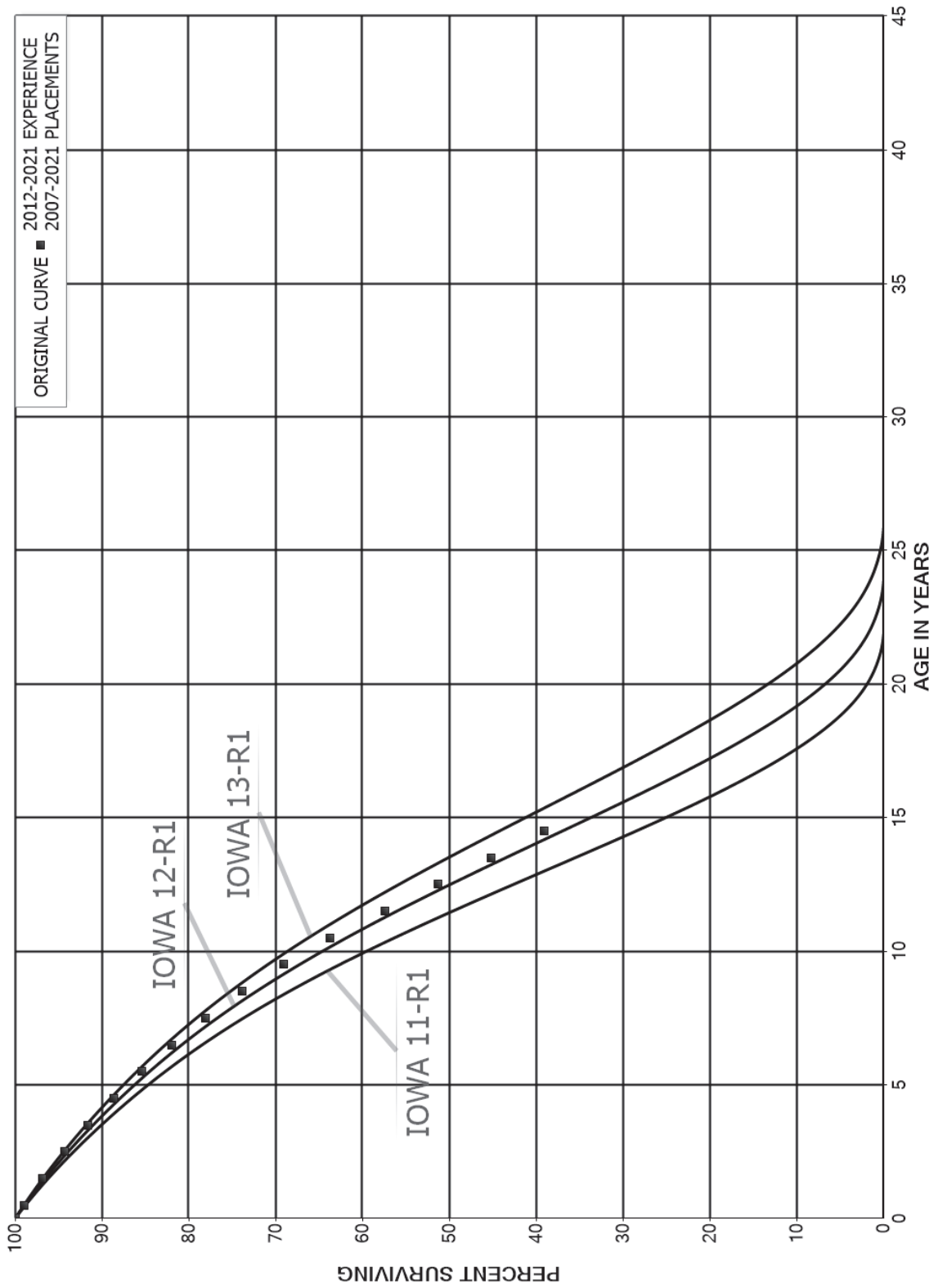
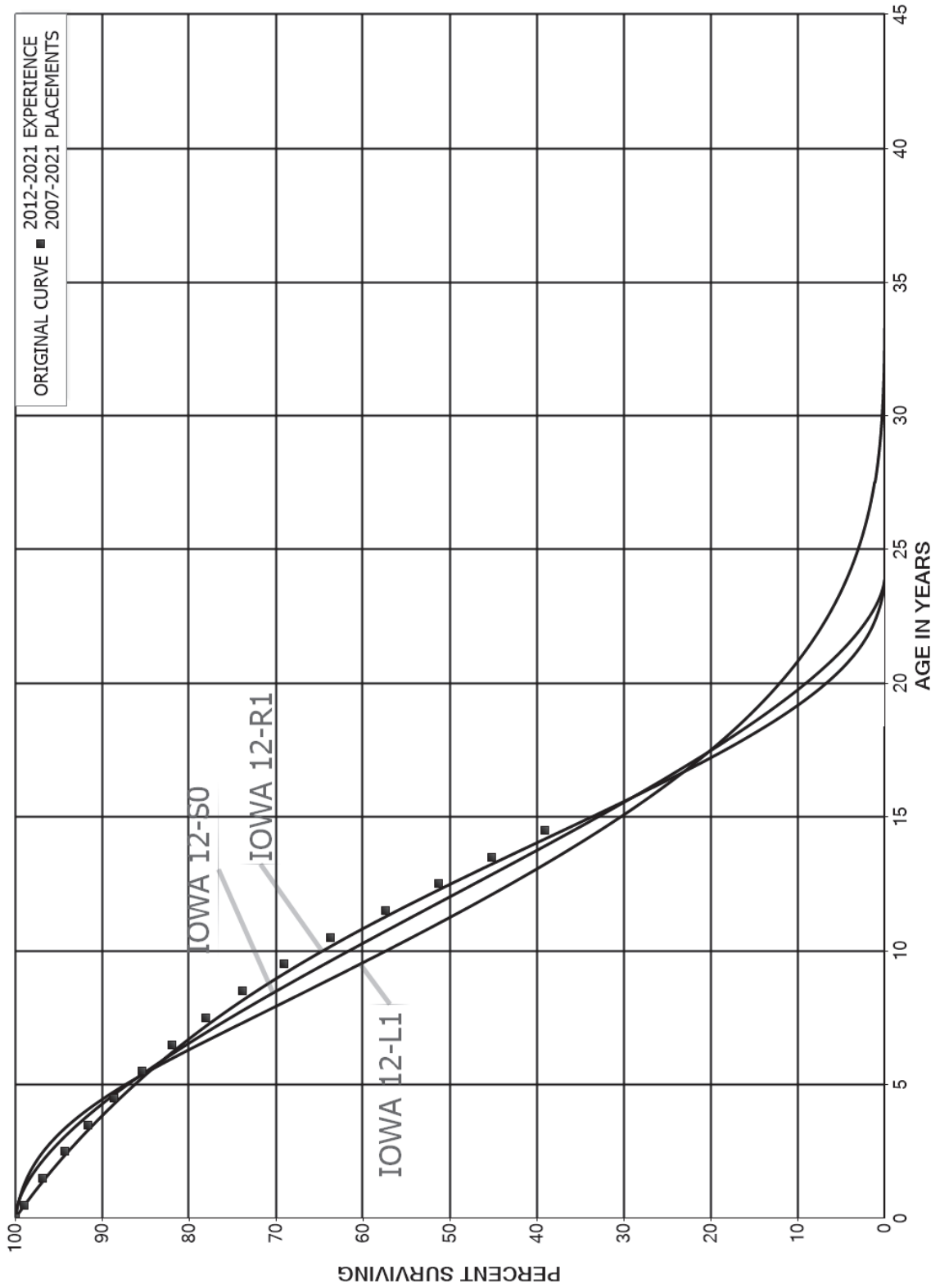


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



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## PART III. SERVICE LIFE CONSIDERATIONS

### **PART III. SERVICE LIFE CONSIDERATIONS**

#### **Field Trips**

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted periodically. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during these field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

During the extensive period of years our firm has been conducting depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during the most recent trips.

#### **June 27, 2017**

- Monaca Operations Center
- Center Grange POD
- Anchor Hocking (Oneida)
- Apple Alley District Regulator Station
- Dravo District Regulator Station
- New York Avenue District Regulator Station
- Southpointe District Regulator Station
- Peoples Exchange Meter Set
- Tannehill Regulator Station

#### **July 16, 2012**

- Washington Service Center
- E. Wheeling Regulating Station #2916
- Meadow Avenue Regulating Station #391
- Cortez Drive Regulating Station #4082
- Patton School Regulating Station #4289
- Camalloy, Inc. Meter Set
- Uniontown Service Center
- Uniontown Service Center Regulating Station #2522
- Grand Street Regulating Station #2728
- Gerome Manufacturing Meter Set
- Industrial Park Regulating Station #4005



July 23 and 24, 2002

Washington Service Center  
Washington Training Facility  
Charleroi Service Center (Leased)  
Phoenix Regulating Station  
E. Wheeling Street Regulating Station  
Violet Alley Regulating Station  
Washington Mould Corporation Station  
Trinity High School Regulating Station  
Sears Meter Station  
Dewey Street Station  
Boltz Avenue Regulating Station (Mapleview)  
Corning Glass Regulating Station  
Milford Regulating Station  
Washington Junction Regulating Station  
Broadmoor Regulating Station  
Bethel Park Service Center  
West Liberty Avenue Regulating Station  
Bridgeville Regulating Station  
Mt. Lebanon Office (Leased)

August 4, 1997

York Service Center  
York Warehouse and Regulating Station  
York District and Commercial Office  
Pennsylvania Ave. Regulating Station  
Emigsville Regulating Station  
Caterpillar (Rt. 30) Regulating Station  
Mt. Zion Regulating Station

July 22, 1997

Mt. Lebanon Office (Leased)  
Bethel Park Service Center and Regulating Station  
Washington Junction Regulating Station  
Villa Haven Regulating Station  
Shannon Heights Regulating Station  
Sleepy Hollow Regulating Station  
Willow Avenue Regulating Station  
Heidelberg Regulating Station  
Bridgeville Regulating Station  
Washington Service Center  
Washington Training Facility

November 3, 1992

Washington Service Center  
Washington Engineering Office  
Washington Commercial Office

Bethel Park Service Center and Regulating Station  
Mt. Lebanon Office (Leased)

November 2, 1992

New Brighton DIS Center  
Blackhawk Storage Compressor Station  
Jeanette Service Center Regulating Station 4089  
Regulating Station 4296 Regulating Station 985

October 27, 1992

York District and Commercial Office  
York Warehouse and Regulating Station  
York Service Center  
Hanover Commercial Office  
Hanover Service Center  
McSherrystown Delone Avenue Regulating Station  
Gettysburg Garage and Regulating Stations

**Judgment**

The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during the field trips and other conversations with management; and the survivor curve estimates from previous studies of this company and other gas companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. Generally, the estimates of the survivor patterns prior to the period of known retirement data were based on experience bands encompassing the earlier years of the known experience. The estimates of future survivor curves generally were based on experience bands of more recent historical data.

The plant accounts or subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

- 374.4 Land Rights
- 375 Structures and Improvements
  - Measuring and Regulating Station
  - Industrial Measuring and Regulating Station
  - Other Distribution System
  - Life Span Group
  - Continuous Group
- 376 Mains
- 378 Measuring and Regulating Station Equipment
- 379.1 Measuring and Regulating Equipment – City Gate
- 380 Services
- 381 Meters
- 382 Meter Installations
- 383 House Regulators
- 384 House Regulator Installations
- 385 Industrial Measuring and Regulating
  - Equipment - Other Than Meters
- 387 Other Equipment
  - General
  - Customer Information Services
- 390 Structures and Improvements - Communication
- 396 Power Operated Equipment
- 397 Communication Equipment - Telemetry

The combined analyses for Account 376.1, Mains – Cast iron, Account 376.3, Mains – Bare Steel and Account 376.45, Mains – Other, is the largest plant account and is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1939 through 2016. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented in page VI-50 and the life tables for the two experience bands plotted on the chart follow it.

The survivor curve estimate for the experience bands 1939-2016 and 1977-2016, were the basis for the statistical indications. The Iowa 71-R1 survivor curve reasonably

represents the first 110 years of the stub survivor curve. In recent years, the rates of retirements of mains have been redistributed, with lesser retirement ratios during earlier age intervals and greater ratios during older age intervals, after age 60.

Discussions with operating and management personnel indicated that corrosion control programs, including the use of plastic for smaller size mains, is the most probable cause of fewer early retirements. In addition, highway and urban renewal projects have caused relatively few retirements in the Company's service area in recent years, as well as the more frequent decision to repair instead of replace mains. Increased rates of retirement at older ages are anticipated in conjunction with leak detection programs and street improvements. That is, older mains with a history of leaks will be replaced as municipalities perform street improvements in order to avoid the high cost of repair or replacement when repaving is required.

Typical service lives for the mains of other Pennsylvania gas companies range from 55 to 75 years. The Iowa 71-R1 survivor curve, at the upper end of the range, is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve and reflects the outlook of management.

The second largest account is Account 380, Services. The survivor curve estimate for this account is based on three experience bands, the overall band, 1939-2016, and two shorter experience bands, 1970-2016 and 1997-2016. As the survivor curve chart illustrates, the 50-R0.5 survivor curve is supported by the statistical analyses. During the 1970's, the rates of service line retirements increased causing the experienced service life to significantly decrease. More recent retirement history indicates the downward trend has ended and there has been a reversal toward a somewhat longer service life parameter. Discussions with operating and management personnel disclosed several reasons for the historical changes. Prior to 1970, the

retirement of inactive services often was delayed due to operating practices in effect at that time. Statistical experience prior to the late 1960's would not be as good an indicator for estimating future survivor characteristics in this respect. The effect of urban renewal in the Company's service area during the 1970's caused substantially greater retirements at earlier ages, but this cause of retirement has not been as important in the more recent past. The principal cause of retirement continues to be deterioration. Therefore, the 50-R0.5 survivor curve is a good indicator of life characteristics for services through age 70.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in the report, beginning on page VI-1.

The major structures included in Account 375.7, Structures and Improvements, were separated from the smaller structures for purposes of the study. The major structures group consists of 6 structures or complexes of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 50 to 60 years from the date of major installation and varied within this range based on individual circumstances, such as size, condition, type of construction, location, and management's plans. Long-term continued use is planned for most of the major structures.

The Iowa 90-R1.5 interim survivor curve was judged appropriate for the major structures based on the 1975-2016 interim retirement experience, our observations of the buildings, consideration of the typical presence of facilities which will be retired during the estimated life spans, and a review of the interim survivor curves derived for similar structures of other gas companies.

All of the underground storage plant is located at the Blackhawk storage field. The compressor and auxiliary buildings are small structures constructed of prefabricated steel. The gas is compressed by a 900-horsepower Ingersoll-Rand compressor. Based on the nature of the storage operation and the plant and equipment at the location, a life span of 55 years, from 1970, was assigned to the installation. The interim survivor curves estimated for the several plant accounts represented at the storage location are based on typical survivor experience for comparable gas plant and retirement experience during the band 1970-2016. Statistical analyses of such experience are included in the report for the storage plant accounts that have had significant retirements.

Generally, the survivor curve estimates for the remainder of the accounts, which comprise a minor portion of the total depreciable original cost, were based on judgments which considered the nature of the plant and equipment, reviews of available historical retirement data, and a general knowledge of the service lives for similar equipment in other gas companies.

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## **PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION**

## PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

### Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.



### **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accrual rates as of November 30, 2022, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

### **Average Service Life Procedure**

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}$$

### Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left( \frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = \frac{\text{Remaining Life}}{\text{Average Service Life}}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$\text{Ratio} = \frac{\text{Age}}{\text{Service Life}}$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 15-S2.5 Survivor curve and a November 30, 2022 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., November 30 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 15-S2.5 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:

CALCULATION DATE.. 11-30-2022  
SURVIVOR CURVE.... 15-S2.5

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL ACCRUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
BEG (1)	END (2)	LIFE (3)	INTERVAL (4)	(5) = (4) / (3)	(6)	(7)	(8)	(9)	(10)
0.000	0.917	0.458	0.00030	0.00030000000	2022	7.05486271838	95.831933	0.0736	0.0337
0.917	1.917	1.417	0.00836	0.00589978829	2021	7.36089427952	99.995519	0.0736	0.1043
1.917	2.917	2.417	0.04815	0.01992139015	2020	7.34798369030	99.967265	0.0735	0.1776
2.917	3.917	3.417	0.15263	0.04466783728	2019	7.31568907659	99.866874	0.0733	0.2505
3.917	4.917	4.417	0.36199	0.08195381481	2018	7.25237825054	99.609563	0.0728	0.3216
4.917	5.917	5.417	0.71831	0.13260291674	2017	7.14509988477	99.069415	0.0721	0.3906
5.917	6.917	6.417	1.26035	0.19640797881	2016	6.98059443699	98.080089	0.0712	0.4569
6.917	7.917	7.417	2.02123	0.27251314548	2015	6.74613387485	96.439297	0.0700	0.5192
7.917	8.917	8.417	2.99688	0.35605084947	2014	6.43185187737	93.930238	0.0685	0.5766
8.917	9.917	9.417	4.14819	0.44050015929	2013	6.03357637299	90.357704	0.0668	0.6291
9.917	10.917	10.417	5.40959	0.51930402227	2012	5.55367428221	85.578814	0.0649	0.6761
10.917	11.917	11.417	6.65886	0.58324078129	2011	5.00240188043	79.544589	0.0629	0.7181
11.917	12.917	12.417	7.76502	0.62535395023	2010	4.39810451467	72.332651	0.0608	0.7550
12.917	13.917	13.417	8.61029	0.64174480137	2009	3.76455513887	64.144996	0.0587	0.7876
13.917	14.917	14.417	9.07902	0.62974405216	2008	3.12881071211	55.300342	0.0566	0.8160
14.917	15.917	15.417	9.11483	0.59121943309	2007	2.51832896948	46.203415	0.0545	0.8402
15.917	16.917	16.417	8.71526	0.53086800268	2006	1.95728525160	37.288371	0.0525	0.8619
16.917	17.917	17.417	7.92838	0.45520927829	2005	1.46424661111	28.966551	0.0505	0.8796
17.917	18.917	18.417	6.85632	0.37228213064	2004	1.05050090665	21.574198	0.0487	0.8969
18.917	19.917	19.417	5.61897	0.28938404491	2003	0.71966781887	15.336556	0.0469	0.9107
19.917	20.917	20.417	4.35408	0.21325757947	2002	0.46834700668	10.350030	0.0453	0.9249
20.917	21.917	21.417	3.17807	0.14839006397	2001	0.28752318496	6.583955	0.0437	0.9359
21.917	22.917	22.417	2.16726	0.09667930588	2000	0.16498850004	3.911293	0.0422	0.9460
22.917	23.917	23.417	1.37179	0.05858094547	1999	0.08735837436	2.141769	0.0408	0.9554
23.917	24.917	24.417	0.79478	0.03255027235	1998	0.04179276545	1.058482	0.0395	0.9645
24.917	25.917	25.417	0.40928	0.01610260849	1997	0.01746632503	0.456450	0.0383	0.9735
25.917	26.917	26.417	0.17916	0.00678199644	1996	0.00602402257	0.162233	0.0371	0.9801
26.917	27.917	27.417	0.06011	0.00219243535	1995	0.00153680667	0.042599	0.0361	0.9898
27.917	28.917	28.417	0.01189	0.00041841151	1994	0.00023138324	0.006599	0.0351	0.9974
28.917	29.700	29.309	0.00065	0.00002217749	1993	0.00000869358	0.000255	0.0341	1.0000
TOTAL			100.00000						

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2022), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For

example, the figure 7.36089427952 for 2021 equals one-half of 0.00589978829 plus all of the succeeding figures in column 5. Only eleven-twelfths of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2022 is calculated on the basis of an in-service date at the midpoint of twelve months, i.e., six months prior to November 30. Inasmuch as the overall calculation is centered on November 30, 2022, the accrual for 2022 installations (during the twelve months) represents only one-half of one year, one-twelfths of the year prior to November 30 plus eleven-twelfths year following November 30. For this reason, the first figure in column 7, for vintage 2022, equals the group annual accrual for 2022 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 15-S2.5 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of November 30, 2022.

## **CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION**

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during

which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

	<u>Account</u>	<u>Amortization Period, Years</u>
391,	Office Furniture and Equipment	
	Furniture	20
	Equipment	15
	Information Systems	5
392,	Transportation Equipment - Trailers	15
394,	Tools, Shop and Garage Equipment	25
395,	Laboratory Equipment	20
398,	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of November 30, 2022, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization

is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

## **AMORTIZATION OF NET SALVAGE**

Experienced salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2017 through November 30, 2021. The data for the last month of 2021 is based on estimated experience. Results of the calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2016 through 2021 net salvage accrual.

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## PART V. RESULTS OF STUDY



## **PART V. RESULTS OF STUDY**

### **DESCRIPTION OF SUMMARY TABULATIONS**

Tables 1 through 4 presented on pages V-4 through V-10 summarize the results of the depreciation study as of November 30, 2022. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of November 30, 2022, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to November 30, 2022. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended November 30, 2022. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2017 through 2021.

### **DESCRIPTION OF DETAILED TABULATIONS**

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2017-2021 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-2. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2017-2021, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-10.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2022 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
<b>DEPRECIABLE PLANT</b>							
<b>UNDERGROUND STORAGE PLANT</b>							
350.2	RIGHTS OF WAY		1,932.08	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	3,294,840.03	2,587,031	707,809	230,288	6.99	3.1
	WELLS						
352.01	CONSTRUCTION	1,126,771.93	834,026	292,746	95,048	8.44	3.1
352.02	EQUIPMENT	1,072,969.88	392,390	680,580	222,299	20.72	3.1
	TOTAL ACCOUNT 352	2,199,741.81	1,226,416	973,326	317,347		
352.1	STORAGE LEASEHOLDS AND RIGHTS	206,940.78	206,932	9	3	0.00	3.0
353	LINES	389,345.13	388,896	449	156	0.04	2.9
354	COMPRESSOR STATION EQUIPMENT	948,176.70	849,418	98,759	32,353	3.41	3.1
355	MEASURING AND REGULATING EQUIPMENT	104,476.92	104,477	0	0	-	-
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>7,145,453.45</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	4,619,075.10	927,763	3,691,312	78,287	1.69	47.2
374.5	RIGHTS OF WAY	3,233,171.42	1,826,867	1,406,304	34,865	1.08	40.3
	TOTAL ACCOUNT 374	7,852,246.52	2,754,630	5,097,616	113,152	1.44	
	STRUCTURES AND IMPROVEMENTS						
375.34	MEASURING AND REGULATING	6,857,841.44	1,478,485	5,379,356	159,409	2.32	33.7
375.6	INDUSTRIAL MEASURING AND REGULATING	86,227.87	75,960	10,268	509	0.59	20.2
375.7	OTHER DISTRIBUTION SYSTEMS						
	DISTRIBUTION SYSTEM STRUCTURES	38,999,641.74	4,171,878	34,827,762	1,086,338	2.79	32.1
	OTHER BUILDINGS	3,192,414.46	983,487	2,208,927	104,634	3.28	21.1
	TOTAL ACCOUNT 375.70	42,192,056.20	5,155,365	37,036,689	1,190,972	2.82	31.1
375.8	COMMUNICATION	16,515.17	8,614	7,901	355	2.15	22.3
	TOTAL ACCOUNT 375	49,152,640.68	6,718,424	42,434,214	1,351,245	2.75	
	MAINS						
376	CAST IRON	83,547.14	60,465	23,082	21,582	25.83	1.1
	BARE STEEL	56,048,265.50	36,575,386	19,472,880	1,658,210	2.96	11.7
	OTHER	2,324,577,776.20	302,056,890	2,022,520,886	49,442,610	2.13	40.9
	TOTAL ACCOUNT 376	2,380,709,588.84	338,692,741	2,042,016,848	51,122,402	2.15	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	157,110,988.70	23,658,568	133,452,421	6,305,696	4.01	21.2
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	135,966.90	60,244	75,723	8,700	6.40	8.7

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2022 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
380	SERVICES BARE STEEL OTHER	50-R0.5 * 50-R0.5	627,276.34 758,846,177.42	459,916 152,934,316	167,360 605,911,861	18,539 22,805,788	2.96 3.01	9.0 26.6
	TOTAL ACCOUNT 380		759,473,453.76	153,394,232	606,079,221	22,824,327	3.01	
381	METERS	44-S1	43,392,683.65	18,434,086	24,958,598	1,037,014	2.39	24.1
381.1	METERS - AMR	15-S2.5	24,862,040.62	18,366,394	6,495,647	1,274,728	5.13	5.1
382	METER INSTALLATIONS	55-R3	43,792,490.50	15,760,586	28,031,904	819,974	1.87	34.2
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	19,953,375.20	8,225,155	11,728,220	410,090	2.06	28.6
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	7,654,727.16	2,506,309	5,148,418	397,393	5.19	13.0
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	80,436	56,262	4,136	3.03	13.6
387.4	COMMUNICATION EQUIPMENT	25-R2	11,890,928.02	3,009,233	8,881,695	574,385	4.83	15.5
387.5	GPS EQUIPMENT	10-S3	2,201,371.95	1,743,598	457,774	174,711	7.94	2.6
	TOTAL ACCOUNT 387		14,228,998.11	4,833,267	9,395,731	753,232	5.29	
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>3,508,319,200.64</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	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,706,692.18	1,009,042	1,697,650	120,982	4.47	14.0
391.11	EQUIPMENT	15-SQ	91,303.67	52,960	38,344	5,850	6.41	6.6
391.12	INFORMATION SYSTEMS	5-SQ	2,178,866.80	1,919,443	259,424	130,359	5.98	2.0
	TOTAL ACCOUNT 391		4,976,862.65	2,981,445	1,995,418	257,191	5.17	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	23,553	2,064	326	1.27	6.3
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	27,423,137.06	7,888,586	19,534,551	1,030,395	3.76	19.0
395	LABORATORY EQUIPMENT	20-SQ	266,039.42	96,986	169,053	13,767	5.17	12.3
396	POWER OPERATED EQUIPMENT	13-L2	948,698.04	23,697	7,242	7,242	0.76	3.3
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	1,888,281.55	680,969	1,207,313	88,776	4.70	13.6
398	MISCELLANEOUS EQUIPMENT	15-SQ	950,950.58	529,599	421,352	58,068	6.11	7.3
	<b>TOTAL GENERAL PLANT</b>		<b>36,529,407.61</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>3,551,994,061.70</b>	<b>611,945,697</b>	<b>2,940,048,362</b>	<b>88,453,865</b>	<b>2.49</b>	

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2022 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL (6)		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT	RATE (7)=(6)/(3)	
<b>AMORTIZABLE PLANT</b>							
303 MISCELLANEOUS INTANGIBLE PLANT		47,459,794.63	19,902,888	27,556,907	7,345,698	**	
303.6 MISCELLANEOUS INTANGIBLE PLANT - CLOUD		10,074,348.44	2,374,987	7,699,361	1,944,152	**	
362.1 ENVIRONMENTAL REMEDIATION			(156,998)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		6,363,928.38	2,870,239	3,493,689	441,033	**	
<b>SUBTOTAL AMORTIZABLE PLANT</b>		<b>63,898,071.45</b>	<b>24,991,116</b>	<b>38,749,957</b>	<b>9,730,883</b>		
<b>NONDEPRECIABLE PLANT</b>							
		<b>3,533,233.36</b>	<b>234,689</b>				
<b>TOTAL GAS PLANT</b>		<b>3,619,425,366.51</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. BRINGFORWARD TO NOVEMBER 30, 2022, OF THE BOOK RESERVE AS OF NOVEMBER 30, 2021

ACCOUNT (1)	BOOK RESERVE AS OF NOVEMBER 30, 2021 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
<b>DEPRECIABLE PLANT</b>										
350.20	1,931								1,931	99.94
351.00	2,362,836	219,908	4,287						2,587,031	78.52
352.01	738,926	95,100							834,026	74.02
352.02	168,032	224,358							392,390	36.57
352.10	206,932								206,932	100.00
353.00	388,491	234	171						388,896	99.88
354.00	816,990	32,428							849,418	89.58
355.00	104,477								104,477	100.00
374.40	866,132	70,403	9,890	17,280		1,382			927,763	20.09
374.50	1,791,949	34,918							1,826,867	56.50
375.34	1,418,913	141,593	33,839	86,236		29,624			1,478,485	21.56
375.60	75,321	535	104						75,960	88.09
375.70	4,356,774	852,813	1	54,223					5,155,365	12.22
375.80	8,256	358							8,614	52.16
376.00	311,428,316	48,710,997	1,281,491	21,148,796		1,579,267			338,692,741	14.23
378.00	21,223,803	5,265,030	215,848	2,326,887		719,226			23,658,568	15.06
379.10	33,640	11,340	15,264						60,244	44.31
380.00	136,485,997	21,858,597	3,283,418	5,817,386		2,416,394			153,394,232	20.20
381.00	17,559,361	1,037,965	(21,413)	141,827					18,434,086	42.48
381.10	16,965,002	1,401,392							18,366,394	73.87
382.00	15,071,634	805,216	445	114,306		2,403			15,760,586	35.99
383.00	7,894,716	398,646	185	67,051		1,341			8,225,155	41.22
385.00	2,163,531	389,233	108,003	125,496		28,962			2,506,309	32.74
387.00	76,007	4,429							80,436	58.84
387.40	2,515,056	593,813	2,103	101,359		380			3,009,233	25.31
387.50	1,527,423	216,175							1,743,598	79.21
390.10	49,821								49,821	100.00
391.10	990,474	96,144		77,576					1,009,042	37.28
391.11	47,107	5,853							52,960	58.00
391.12	2,036,706	409,571		526,834					1,919,443	88.09
392.00	26,344		(2,791)						23,553	91.94
394.00	7,091,300	808,916	(884)	9,907					7,888,566	28.77
394.12	2,232,424	1,565	648	2,235,476					0	0.00
395.00	83,099	13,887	(25,569)						96,886	36.46
396.00	950,570		51	105,943					925,001	97.50
397.50	786,727	134							680,969	36.06
398.00	478,961	57,661		7,023					529,599	55.69
<b>SUBTOTAL DEPRECIABLE PLANT</b>	<b>561,023,979</b>	<b>83,759,212</b>	<b>4,905,091</b>	<b>32,963,608</b>	<b>0</b>	<b>4,778,980</b>	<b>0</b>	<b>0</b>	<b>611,945,697</b>	
<b>AMORTIZABLE PLANT</b>										
303.00	17,729,680	6,590,744		4,417,536					19,902,888	41.94
303.60	1,006,579	1,368,408							2,374,987	23.57
362.10	(230,180)		77,377			4,195			(156,998)	
375.71	2,547,985	374,351		52,097					2,870,239	45.10
<b>SUBTOTAL AMORTIZABLE PLANT</b>	<b>21,054,064</b>	<b>8,333,503</b>	<b>77,377</b>	<b>4,469,633</b>	<b>0</b>	<b>4,195</b>	<b>0</b>	<b>0</b>	<b>24,991,116</b>	
<b>NONDEPRECIABLE PLANT</b>										
	<b>234,693</b>		<b>3</b>	<b>7</b>	<b>0</b>				<b>234,689</b>	
<b>TOTAL GAS PLANT</b>	<b>582,312,736</b>	<b>92,092,715</b>	<b>4,962,471</b>	<b>37,433,249</b>	<b>0</b>	<b>4,783,175</b>	<b>0</b>	<b>0</b>	<b>637,171,502</b>	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2022

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2021	ORIGINAL COST AS OF NOVEMBER 30, 2022	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
<b>DEPRECIABLE PLANT</b>					
<b>UNDERGROUND STORAGE PLANT</b>					
350.2	RIGHTS OF WAY	1,932	1,932	-	0
351	COMPRESSOR STATION STRUCTURES	3,250,037	3,294,840	6.72	219,908
WELLS					
352.01	CONSTRUCTION	1,126,772	1,126,772	8.44	95,100
352.02	EQUIPMENT	1,072,970	1,072,970	20.91	224,358
	TOTAL ACCOUNT 352	2,199,742	2,199,742		319,458
352.1	STORAGE LEASEHOLDS AND RIGHTS	206,941	206,941	-	0
353	LINES	389,345	389,345	0.06	234
354	COMPRESSOR STATION EQUIPMENT	948,177	948,177	3.42	32,428
355	MEASURING AND REGULATING EQUIPMENT	104,477	104,477	-	0
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>7,100,650</b>	<b>7,145,453</b>		<b>572,028</b>
<b>DISTRIBUTION PLANT</b>					
LAND AND LAND RIGHTS					
374.4	LAND RIGHTS	3,812,368	4,619,075	1.67	70,403
374.5	RIGHTS OF WAY	3,233,171	3,233,171	1.08	34,918
	TOTAL ACCOUNT 374	7,045,540	7,852,247		105,321
STRUCTURES AND IMPROVEMENTS					
375.34	MEASURING AND REGULATING	6,014,289	6,857,841	2.20	141,593
375.6	INDUSTRIAL MEASURING AND REGULATING	86,228	86,228	0.62	535
375.7	OTHER DISTRIBUTION SYSTEMS				
	DISTRIBUTION SYSTEM STRUCTURES	14,905,071	38,999,642	2.83	762,752
	OTHER BUILDINGS	3,018,674	3,192,414	2.90	90,061
	TOTAL ACCOUNT 375.70	17,923,745	42,192,056		852,813
375.8	COMMUNICATION	16,515	16,515	2.17	358
	TOTAL ACCOUNT 375	24,040,777	49,152,641		995,299
376	MAINS				
	CAST IRON	161,465	83,547	8.29	10,156
	BARE STEEL	63,283,731	56,048,266	2.59	1,545,349
	OTHER	2,103,167,945	2,324,577,776	2.13	47,155,492
	TOTAL ACCOUNT 376	2,166,613,140	2,380,709,589		48,710,997
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	125,955,156	157,110,989	3.72	5,265,030
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	135,967	135,967	8.34	11,340
380	SERVICES				
	BARE STEEL	800,861	627,276	3.34	23,850
	OTHER	687,163,553	758,846,177	3.02	21,834,747
	TOTAL ACCOUNT 380	687,964,415	759,473,454		21,858,597
381	METERS	42,389,554	43,392,684	2.42	1,037,965
381.1	METERS - AMR	24,657,115	24,862,041	5.66	1,401,392
382	METER INSTALLATIONS	42,326,881	43,792,491	1.87	805,216
383	HOUSE REGULATORS AND INSTALLATIONS	19,129,585	19,953,375	2.04	398,646
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	6,841,833	7,654,727	5.37	389,233
OTHER EQUIPMENT					
387	GENERAL	136,698	136,698	3.24	4,429
387.4	COMMUNICATION EQUIPMENT	11,861,577	11,890,928	5.00	593,813
387.5	GPS EQUIPMENT	2,201,372	2,201,372	9.82	216,175
	TOTAL ACCOUNT 387	14,199,647	14,228,998		814,417
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>3,161,299,611</b>	<b>3,508,319,201</b>		<b>81,793,453</b>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2022

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2021	ORIGINAL COST AS OF NOVEMBER 30, 2022	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
<b>GENERAL PLANT</b>					
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	49,821	49,821	-	0
	OFFICE FURNITURE AND EQUIPMENT				
391.1	FURNITURE	2,112,570	2,706,692	3.99	96,144
391.11	EQUIPMENT	91,304	91,304	6.41	5,853
391.12	INFORMATION SYSTEMS	2,705,700	2,178,867	16.77	409,571
	TOTAL ACCOUNT 391	4,909,574	4,976,863		511,568
392	TRANSPORTATION EQUIPMENT - TRAILERS	25,617	25,617	-	0
	TOOLS, SHOP AND GARAGE EQUIPMENT				
394	EQUIPMENT	17,641,803	27,423,137	3.59	808,916
394.12	CNG FACILITIES	2,235,476	0	0.14	1,565
	TOTAL ACCOUNT 394	19,877,280	27,423,137		810,481
395	LABORATORY EQUIPMENT	266,039	266,039	5.22	13,887
396	POWER OPERATED EQUIPMENT	948,698	948,698	-	0
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	787,916	1,888,282	0.01	134
398	MISCELLANEOUS EQUIPMENT	952,065	950,951	6.06	57,661
	<b>TOTAL GENERAL PLANT</b>	<b>27,817,010</b>	<b>36,529,408</b>		<b>1,393,731</b>
	<b>SUBTOTAL DEPRECIABLE PLANT</b>	<b>3,196,217,271</b>	<b>3,551,994,062</b>		<b>83,759,212</b>
<b>AMORTIZABLE PLANT</b>					
303	MISCELLANEOUS INTANGIBLE PLANT	41,069,860	47,459,795	*	6,590,744
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	5,766,616	10,074,348	*	1,368,408
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	5,981,680	6,363,928	*	374,351
	<b>SUBTOTAL AMORTIZABLE PLANT</b>	<b>52,818,157</b>	<b>63,898,071</b>		<b>8,333,503</b>
	<b>NONDEPRECIABLE PLANT</b>	<b>3,533,241</b>	<b>3,533,233</b>		<b>0</b>
	<b>TOTAL GAS PLANT</b>	<b>3,252,568,669</b>	<b>3,619,425,367</b>		<b>92,092,715</b>

\* Prorated accruals based on individual asset amortization



COLUMBIA GAS OF PENNSYLVANIA, INC.

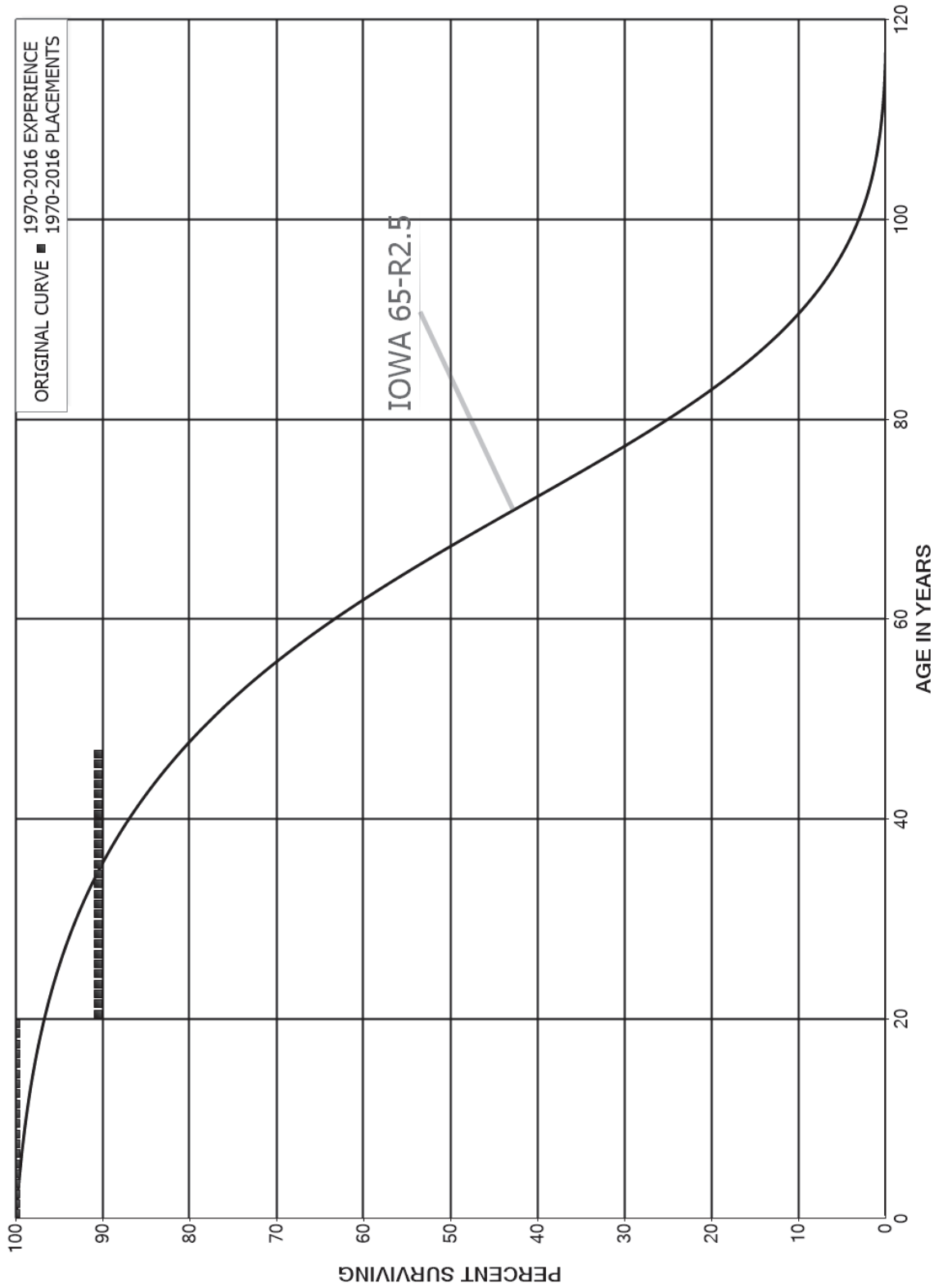
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2017		2018		2019		2020		2021		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
351.20			21,434.00								(21,434.00)	(4,287)
353.00			633.71								(854.11)	(171)
362.10	56,417.81		101,148.90		220.40				83,079.72		(391,310.02)	(78,262)
374.40	38,240.05		3,646.96		84,433.04			66,230.55	3,641.92		(49,738.58)	(9,948)
375.34	36,137.31		35,116.51		13,446.58			53,446.96	31,402.00		(169,549.36)	(33,910)
375.60					518.68						(518.68)	(104)
375.70								6.91			(6.91)	(1)
376.00	1,258,205.78	1,297.00	1,441,406.34		1,562,758.41			908,940.08	1,247,022.81		(6,417,036.42)	(1,283,407)
378.00	247,333.58		370,922.18		197,320.30			137,617.14	131,514.72		(1,084,707.92)	(216,942)
379.10			76,321.00								(76,321.00)	(15,264)
380.00	2,142,798.48		3,052,049.09		3,345,786.25			4,200,676.28	3,747,310.91		(16,488,621.01)	(3,297,724)
381.00	4,899.87	34,508.89			675.26						89,890.61	17,978
382.00			10.01						2,403.39		(2,413.40)	(483)
383.00								925.21			(925.21)	(185)
385.00	113,814.22		124,888.37		187,266.09			82,945.35	28,224.94		(537,138.97)	(107,428)
387.40	459.97		5,150.01		2,001.41			1,780.14	1,065.03		(10,456.56)	(2,091)
392.00										606.50	13,954.79	2,791
394.00	1,648.52										4,614.36	923
394.12											(3,239.63)	(648)
396.00								3,239.63			123,650.81	24,730
397.50	257.12										(257.12)	(51)
<b>TOTAL</b>	<b>3,900,212.71</b>	<b>35,805.89</b>	<b>5,232,727.08</b>	<b>204,218.83</b>	<b>5,398,454.32</b>	<b>606.50</b>	<b>5,455,990.00</b>	<b>0.00</b>	<b>5,275,665.44</b>	<b>0.00</b>	<b>(25,022,418.33)</b>	<b>(5,004,484)</b>

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## PART VI. SERVICE LIFE STATISTICS

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 351 COMPRESSOR STATION STRUCTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1970-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,514,931		0.0000	1.0000	100.00
0.5	3,505,381		0.0000	1.0000	100.00
1.5	3,172,764		0.0000	1.0000	100.00
2.5	2,324,895		0.0000	1.0000	100.00
3.5	1,580,396		0.0000	1.0000	100.00
4.5	1,521,279		0.0000	1.0000	100.00
5.5	1,521,279		0.0000	1.0000	100.00
6.5	1,521,279		0.0000	1.0000	100.00
7.5	1,509,979		0.0000	1.0000	100.00
8.5	839,105		0.0000	1.0000	100.00
9.5	839,105		0.0000	1.0000	100.00
10.5	839,105		0.0000	1.0000	100.00
11.5	839,105		0.0000	1.0000	100.00
12.5	643,686		0.0000	1.0000	100.00
13.5	431,518		0.0000	1.0000	100.00
14.5	431,518		0.0000	1.0000	100.00
15.5	341,786		0.0000	1.0000	100.00
16.5	341,786		0.0000	1.0000	100.00
17.5	341,786		0.0000	1.0000	100.00
18.5	333,981		0.0000	1.0000	100.00
19.5	333,048	31,647	0.0950	0.9050	100.00
20.5	194,084		0.0000	1.0000	90.50
21.5	194,084		0.0000	1.0000	90.50
22.5	194,084		0.0000	1.0000	90.50
23.5	194,084		0.0000	1.0000	90.50
24.5	194,084		0.0000	1.0000	90.50
25.5	194,084		0.0000	1.0000	90.50
26.5	194,084		0.0000	1.0000	90.50
27.5	194,084		0.0000	1.0000	90.50
28.5	194,084		0.0000	1.0000	90.50
29.5	194,084		0.0000	1.0000	90.50
30.5	194,084		0.0000	1.0000	90.50
31.5	194,084		0.0000	1.0000	90.50
32.5	194,084		0.0000	1.0000	90.50
33.5	194,084		0.0000	1.0000	90.50
34.5	194,084		0.0000	1.0000	90.50
35.5	194,084		0.0000	1.0000	90.50
36.5	194,084		0.0000	1.0000	90.50
37.5	194,084		0.0000	1.0000	90.50
38.5	194,084		0.0000	1.0000	90.50

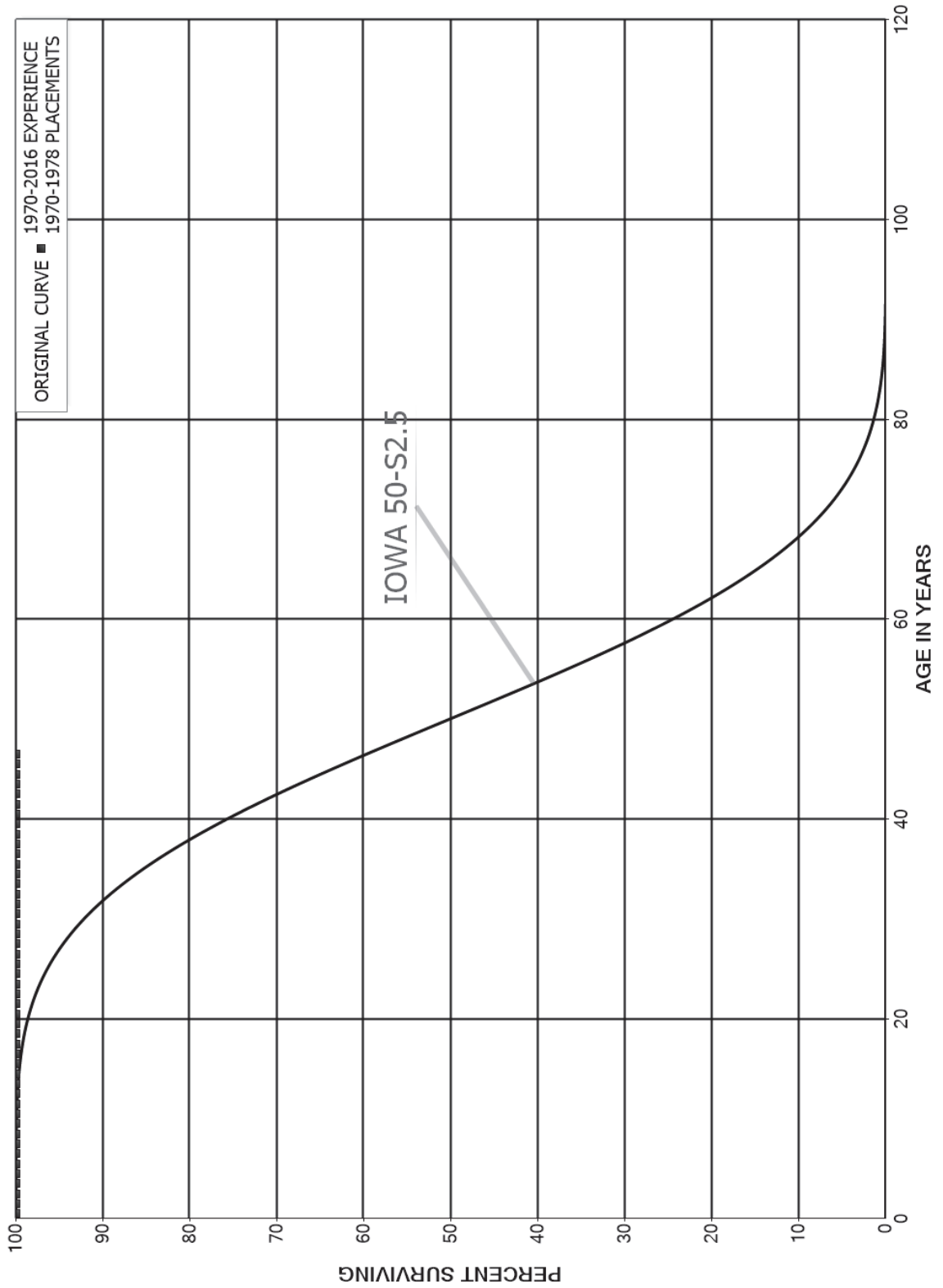
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1970-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	194,084		0.0000	1.0000	90.50
40.5	194,084		0.0000	1.0000	90.50
41.5	194,084		0.0000	1.0000	90.50
42.5	194,084		0.0000	1.0000	90.50
43.5	193,037		0.0000	1.0000	90.50
44.5	169,203		0.0000	1.0000	90.50
45.5	124,247		0.0000	1.0000	90.50
46.5					90.50

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 352.02 WELLS - EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-1978			EXPERIENCE BAND 1970-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	168,680		0.0000	1.0000	100.00
0.5	168,680		0.0000	1.0000	100.00
1.5	168,680		0.0000	1.0000	100.00
2.5	168,680		0.0000	1.0000	100.00
3.5	168,680		0.0000	1.0000	100.00
4.5	168,680		0.0000	1.0000	100.00
5.5	168,680		0.0000	1.0000	100.00
6.5	168,680		0.0000	1.0000	100.00
7.5	168,680		0.0000	1.0000	100.00
8.5	168,680		0.0000	1.0000	100.00
9.5	168,680		0.0000	1.0000	100.00
10.5	168,680		0.0000	1.0000	100.00
11.5	168,680		0.0000	1.0000	100.00
12.5	168,680		0.0000	1.0000	100.00
13.5	168,680		0.0000	1.0000	100.00
14.5	168,680		0.0000	1.0000	100.00
15.5	168,680		0.0000	1.0000	100.00
16.5	168,680		0.0000	1.0000	100.00
17.5	168,680		0.0000	1.0000	100.00
18.5	168,680		0.0000	1.0000	100.00
19.5	168,680		0.0000	1.0000	100.00
20.5	168,680		0.0000	1.0000	100.00
21.5	168,680		0.0000	1.0000	100.00
22.5	168,680		0.0000	1.0000	100.00
23.5	168,680		0.0000	1.0000	100.00
24.5	168,680		0.0000	1.0000	100.00
25.5	168,680		0.0000	1.0000	100.00
26.5	168,680		0.0000	1.0000	100.00
27.5	168,680		0.0000	1.0000	100.00
28.5	168,680		0.0000	1.0000	100.00
29.5	168,680		0.0000	1.0000	100.00
30.5	168,680		0.0000	1.0000	100.00
31.5	168,680		0.0000	1.0000	100.00
32.5	168,680		0.0000	1.0000	100.00
33.5	168,680		0.0000	1.0000	100.00
34.5	168,680		0.0000	1.0000	100.00
35.5	168,680		0.0000	1.0000	100.00
36.5	168,680		0.0000	1.0000	100.00
37.5	168,680		0.0000	1.0000	100.00
38.5	166,398		0.0000	1.0000	100.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

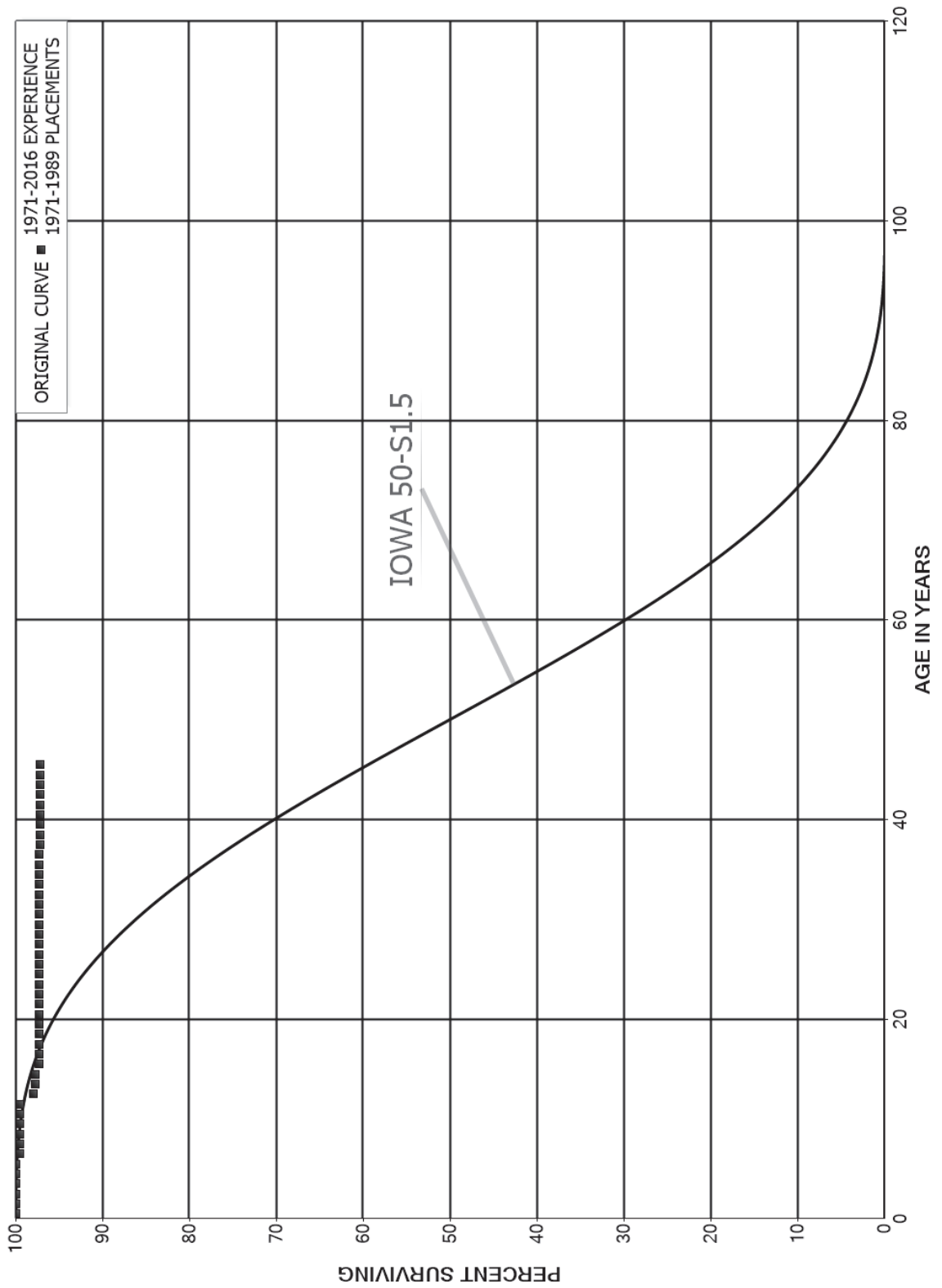
ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-1978			EXPERIENCE BAND 1970-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	166,398		0.0000	1.0000	100.00
40.5	166,398		0.0000	1.0000	100.00
41.5	166,398		0.0000	1.0000	100.00
42.5	166,398		0.0000	1.0000	100.00
43.5	166,398		0.0000	1.0000	100.00
44.5	124,111		0.0000	1.0000	100.00
45.5	62,707		0.0000	1.0000	100.00
46.5					100.00



COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 353 LINES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-1989			EXPERIENCE BAND 1971-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	417,042		0.0000	1.0000	100.00
0.5	417,042		0.0000	1.0000	100.00
1.5	417,042		0.0000	1.0000	100.00
2.5	417,042		0.0000	1.0000	100.00
3.5	417,042		0.0000	1.0000	100.00
4.5	417,042		0.0000	1.0000	100.00
5.5	417,042	2,179	0.0052	0.9948	100.00
6.5	414,863		0.0000	1.0000	99.48
7.5	414,863		0.0000	1.0000	99.48
8.5	414,863		0.0000	1.0000	99.48
9.5	414,863		0.0000	1.0000	99.48
10.5	414,863		0.0000	1.0000	99.48
11.5	414,863	6,397	0.0154	0.9846	99.48
12.5	408,466	1,075	0.0026	0.9974	97.94
13.5	407,391		0.0000	1.0000	97.69
14.5	407,391	1,842	0.0045	0.9955	97.69
15.5	405,549		0.0000	1.0000	97.24
16.5	405,549		0.0000	1.0000	97.24
17.5	405,549		0.0000	1.0000	97.24
18.5	405,549		0.0000	1.0000	97.24
19.5	405,549		0.0000	1.0000	97.24
20.5	405,549		0.0000	1.0000	97.24
21.5	405,549		0.0000	1.0000	97.24
22.5	405,549		0.0000	1.0000	97.24
23.5	405,549		0.0000	1.0000	97.24
24.5	405,549		0.0000	1.0000	97.24
25.5	405,549		0.0000	1.0000	97.24
26.5	405,549		0.0000	1.0000	97.24
27.5	391,929		0.0000	1.0000	97.24
28.5	391,929		0.0000	1.0000	97.24
29.5	391,929		0.0000	1.0000	97.24
30.5	391,929		0.0000	1.0000	97.24
31.5	391,929		0.0000	1.0000	97.24
32.5	378,044		0.0000	1.0000	97.24
33.5	378,044		0.0000	1.0000	97.24
34.5	378,044		0.0000	1.0000	97.24
35.5	378,044		0.0000	1.0000	97.24
36.5	378,044	261	0.0007	0.9993	97.24
37.5	377,783		0.0000	1.0000	97.18
38.5	377,783		0.0000	1.0000	97.18

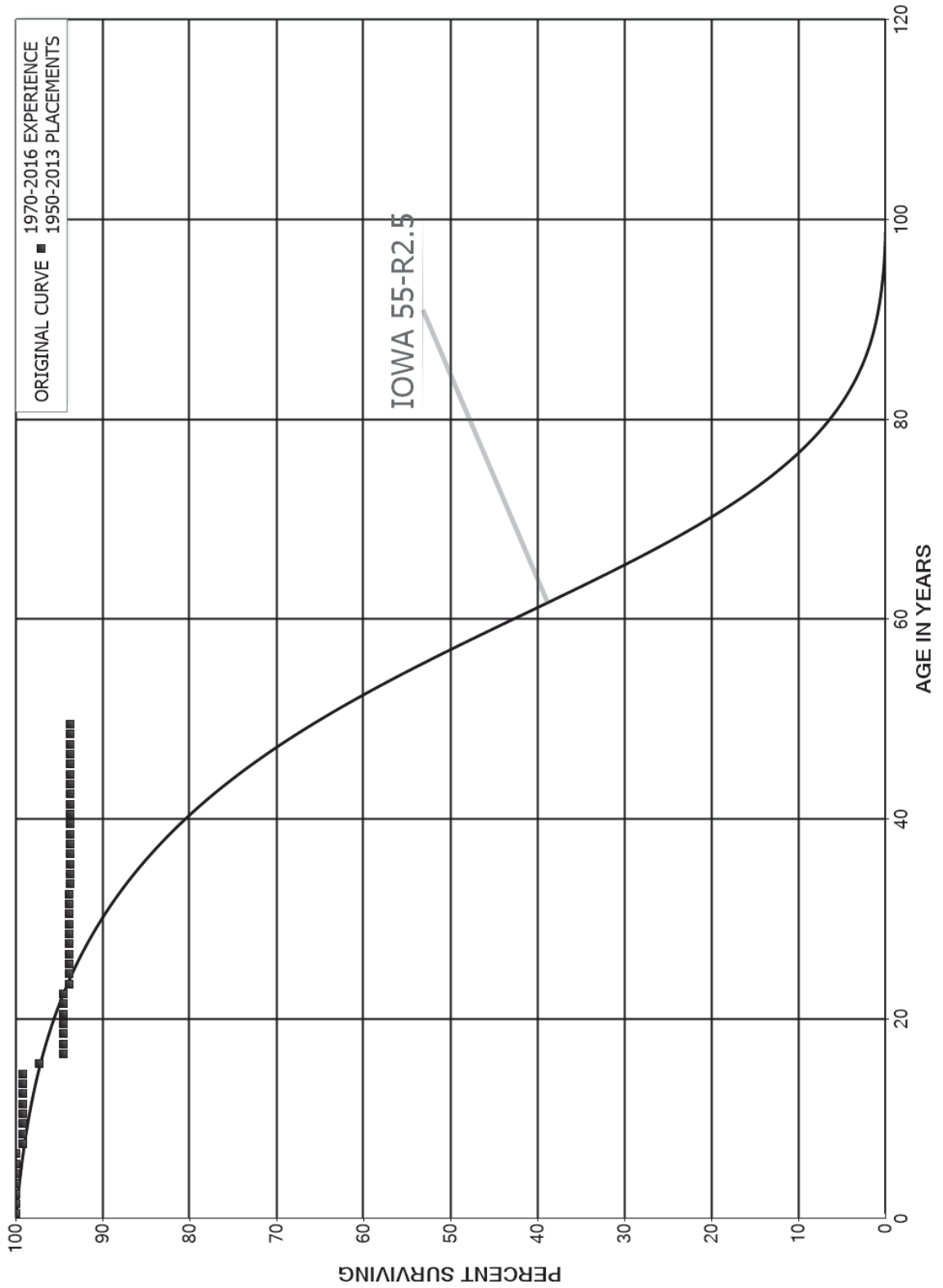
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-1989			EXPERIENCE BAND 1971-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	377,783		0.0000	1.0000	97.18
40.5	377,783		0.0000	1.0000	97.18
41.5	377,783		0.0000	1.0000	97.18
42.5	377,783		0.0000	1.0000	97.18
43.5	322,952		0.0000	1.0000	97.18
44.5	260,327		0.0000	1.0000	97.18
45.5					97.18

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 354 COMPRESSOR STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2013

EXPERIENCE BAND 1970-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	589,028		0.0000	1.0000	100.00
0.5	591,196		0.0000	1.0000	100.00
1.5	871,875		0.0000	1.0000	100.00
2.5	871,875		0.0000	1.0000	100.00
3.5	591,970		0.0000	1.0000	100.00
4.5	593,145		0.0000	1.0000	100.00
5.5	592,371		0.0000	1.0000	100.00
6.5	592,371	5,135	0.0087	0.9913	100.00
7.5	587,236		0.0000	1.0000	99.13
8.5	587,217		0.0000	1.0000	99.13
9.5	587,217		0.0000	1.0000	99.13
10.5	587,217		0.0000	1.0000	99.13
11.5	587,773		0.0000	1.0000	99.13
12.5	588,136		0.0000	1.0000	99.13
13.5	588,136		0.0000	1.0000	99.13
14.5	588,136	11,211	0.0191	0.9809	99.13
15.5	579,017	16,121	0.0278	0.9722	97.24
16.5	562,897		0.0000	1.0000	94.54
17.5	583,936		0.0000	1.0000	94.54
18.5	583,936		0.0000	1.0000	94.54
19.5	589,278		0.0000	1.0000	94.54
20.5	589,278		0.0000	1.0000	94.54
21.5	589,278		0.0000	1.0000	94.54
22.5	589,130	4,554	0.0077	0.9923	94.54
23.5	580,368		0.0000	1.0000	93.81
24.5	580,368		0.0000	1.0000	93.81
25.5	569,230		0.0000	1.0000	93.81
26.5	569,230		0.0000	1.0000	93.81
27.5	569,230		0.0000	1.0000	93.81
28.5	569,230		0.0000	1.0000	93.81
29.5	549,562		0.0000	1.0000	93.81
30.5	549,562	96	0.0002	0.9998	93.81
31.5	549,466		0.0000	1.0000	93.79
32.5	549,466	278	0.0005	0.9995	93.79
33.5	549,188		0.0000	1.0000	93.74
34.5	549,188		0.0000	1.0000	93.74
35.5	549,188		0.0000	1.0000	93.74
36.5	549,188		0.0000	1.0000	93.74
37.5	547,328		0.0000	1.0000	93.74
38.5	547,328		0.0000	1.0000	93.74

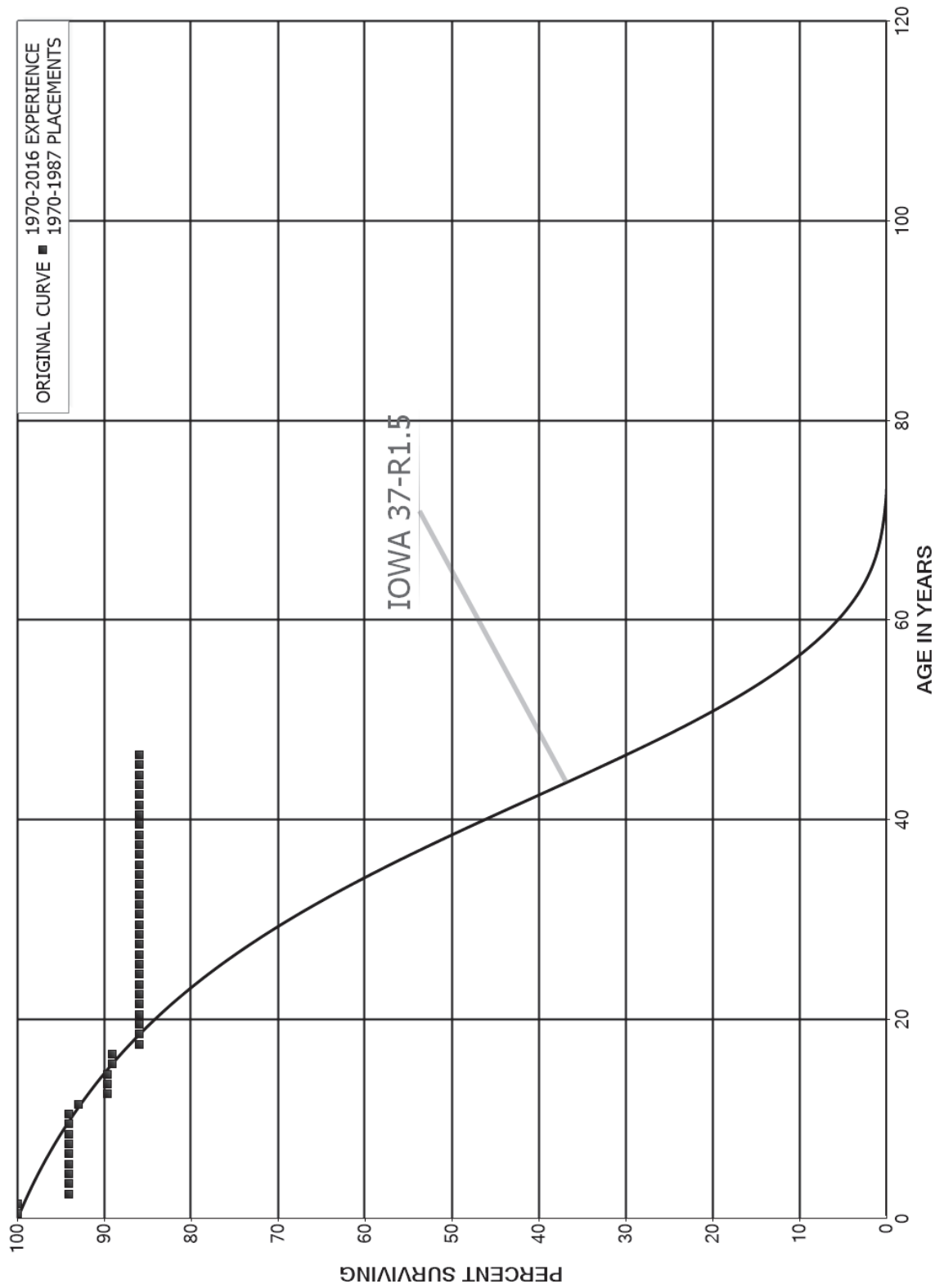
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2013			EXPERIENCE BAND 1970-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	547,328		0.0000	1.0000	93.74
40.5	547,328		0.0000	1.0000	93.74
41.5	550,177	278	0.0005	0.9995	93.74
42.5	549,900		0.0000	1.0000	93.69
43.5	549,900		0.0000	1.0000	93.69
44.5	545,774		0.0000	1.0000	93.69
45.5	524,515		0.0000	1.0000	93.69
46.5	32,939		0.0000	1.0000	93.69
47.5	30,771		0.0000	1.0000	93.69
48.5	30,771		0.0000	1.0000	93.69
49.5	29,595		0.0000	1.0000	93.69
50.5	29,595		0.0000	1.0000	93.69
51.5	29,595		0.0000	1.0000	93.69
52.5	29,595		0.0000	1.0000	93.69
53.5	29,595		0.0000	1.0000	93.69
54.5	29,595		0.0000	1.0000	93.69
55.5	29,595		0.0000	1.0000	93.69
56.5	29,595		0.0000	1.0000	93.69
57.5	29,595		0.0000	1.0000	93.69
58.5	29,595		0.0000	1.0000	93.69
59.5	29,231		0.0000	1.0000	93.69
60.5	29,231		0.0000	1.0000	93.69
61.5	29,231		0.0000	1.0000	93.69
62.5	29,231		0.0000	1.0000	93.69
63.5	29,231		0.0000	1.0000	93.69
64.5	5,343		0.0000	1.0000	93.69
65.5	5,343		0.0000	1.0000	93.69
66.5					93.69

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-1987			EXPERIENCE BAND 1970-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	143,089		0.0000	1.0000	100.00
0.5	143,089		0.0000	1.0000	100.00
1.5	143,089	8,539	0.0597	0.9403	100.00
2.5	134,550		0.0000	1.0000	94.03
3.5	134,550		0.0000	1.0000	94.03
4.5	134,550		0.0000	1.0000	94.03
5.5	134,550		0.0000	1.0000	94.03
6.5	134,550		0.0000	1.0000	94.03
7.5	134,550		0.0000	1.0000	94.03
8.5	134,550		0.0000	1.0000	94.03
9.5	134,550		0.0000	1.0000	94.03
10.5	134,550	1,579	0.0117	0.9883	94.03
11.5	132,971	4,737	0.0356	0.9644	92.93
12.5	128,234		0.0000	1.0000	89.62
13.5	128,234		0.0000	1.0000	89.62
14.5	128,234	801	0.0062	0.9938	89.62
15.5	127,433		0.0000	1.0000	89.06
16.5	127,433	4,423	0.0347	0.9653	89.06
17.5	123,010		0.0000	1.0000	85.97
18.5	123,010		0.0000	1.0000	85.97
19.5	123,010		0.0000	1.0000	85.97
20.5	123,010		0.0000	1.0000	85.97
21.5	123,010		0.0000	1.0000	85.97
22.5	123,010		0.0000	1.0000	85.97
23.5	123,010		0.0000	1.0000	85.97
24.5	123,010		0.0000	1.0000	85.97
25.5	123,010		0.0000	1.0000	85.97
26.5	123,010		0.0000	1.0000	85.97
27.5	123,010		0.0000	1.0000	85.97
28.5	123,010		0.0000	1.0000	85.97
29.5	120,675		0.0000	1.0000	85.97
30.5	91,185		0.0000	1.0000	85.97
31.5	91,185		0.0000	1.0000	85.97
32.5	91,185		0.0000	1.0000	85.97
33.5	91,185		0.0000	1.0000	85.97
34.5	91,185		0.0000	1.0000	85.97
35.5	77,447		0.0000	1.0000	85.97
36.5	77,447		0.0000	1.0000	85.97
37.5	77,447		0.0000	1.0000	85.97
38.5	77,447		0.0000	1.0000	85.97



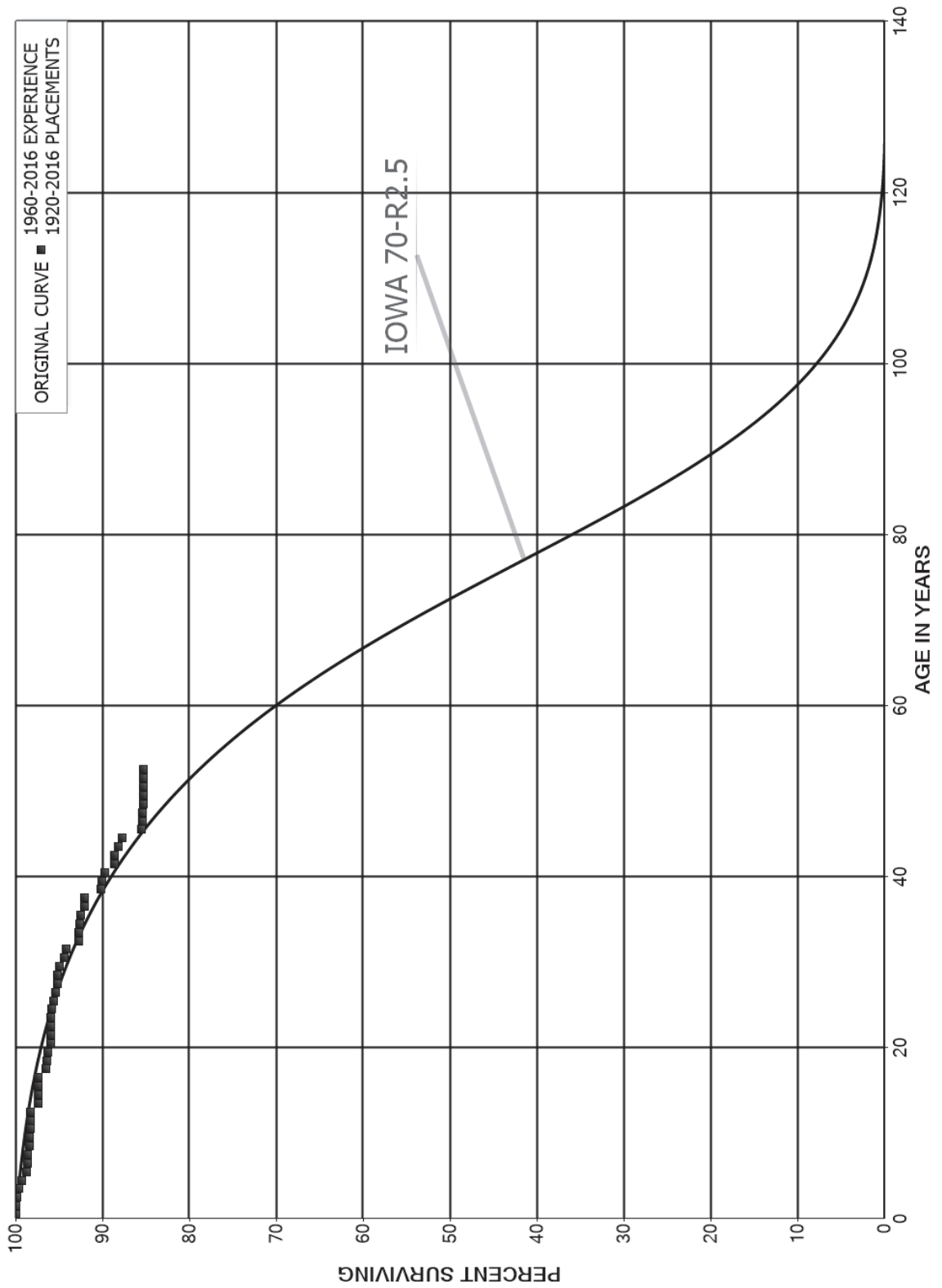
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-1987			EXPERIENCE BAND 1970-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	77,447		0.0000	1.0000	85.97
40.5	77,447		0.0000	1.0000	85.97
41.5	74,762		0.0000	1.0000	85.97
42.5	74,762		0.0000	1.0000	85.97
43.5	74,762		0.0000	1.0000	85.97
44.5	74,762		0.0000	1.0000	85.97
45.5	74,762		0.0000	1.0000	85.97
46.5					85.97

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 374.4 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,682,712	2	0.0000	1.0000	100.00	
0.5	2,528,139		0.0000	1.0000	100.00	
1.5	2,417,002	3,515	0.0015	0.9985	100.00	
2.5	2,322,804	5,207	0.0022	0.9978	99.85	
3.5	2,125,948	8,146	0.0038	0.9962	99.63	
4.5	1,899,422	10,326	0.0054	0.9946	99.25	
5.5	1,814,952	2,322	0.0013	0.9987	98.71	
6.5	1,731,737		0.0000	1.0000	98.58	
7.5	1,576,959	3,086	0.0020	0.9980	98.58	
8.5	1,546,073		0.0000	1.0000	98.39	
9.5	1,478,167	1,484	0.0010	0.9990	98.39	
10.5	1,439,019	700	0.0005	0.9995	98.29	
11.5	1,411,533		0.0000	1.0000	98.24	
12.5	1,365,264	11,977	0.0088	0.9912	98.24	
13.5	1,309,623	301	0.0002	0.9998	97.38	
14.5	1,306,295	25	0.0000	1.0000	97.36	
15.5	1,291,663	23	0.0000	1.0000	97.36	
16.5	1,277,421	10,647	0.0083	0.9917	97.36	
17.5	1,262,848	1,974	0.0016	0.9984	96.54	
18.5	1,251,691	2,120	0.0017	0.9983	96.39	
19.5	1,208,230	2,927	0.0024	0.9976	96.23	
20.5	1,159,280	991	0.0009	0.9991	96.00	
21.5	1,139,018	182	0.0002	0.9998	95.91	
22.5	1,103,539		0.0000	1.0000	95.90	
23.5	1,060,219	150	0.0001	0.9999	95.90	
24.5	1,046,603	3,174	0.0030	0.9970	95.89	
25.5	994,182	1,712	0.0017	0.9983	95.60	
26.5	908,405	2,093	0.0023	0.9977	95.43	
27.5	775,169	42	0.0001	0.9999	95.21	
28.5	676,283	1,775	0.0026	0.9974	95.21	
29.5	610,623	3,601	0.0059	0.9941	94.96	
30.5	567,009	1,629	0.0029	0.9971	94.40	
31.5	499,340	7,678	0.0154	0.9846	94.12	
32.5	446,874	13	0.0000	1.0000	92.68	
33.5	406,638	187	0.0005	0.9995	92.67	
34.5	343,518	281	0.0008	0.9992	92.63	
35.5	303,252	1,639	0.0054	0.9946	92.56	
36.5	278,613		0.0000	1.0000	92.06	
37.5	242,052	5,062	0.0209	0.9791	92.06	
38.5	215,798	287	0.0013	0.9987	90.13	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 1960-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	162,631	523	0.0032	0.9968	90.01	
40.5	137,763	1,778	0.0129	0.9871	89.72	
41.5	110,713		0.0000	1.0000	88.56	
42.5	94,026	444	0.0047	0.9953	88.56	
43.5	88,098	420	0.0048	0.9952	88.15	
44.5	76,023	1,952	0.0257	0.9743	87.72	
45.5	53,372	74	0.0014	0.9986	85.47	
46.5	44,736	4	0.0001	0.9999	85.35	
47.5	32,486	20	0.0006	0.9994	85.35	
48.5	30,470	14	0.0005	0.9995	85.29	
49.5	19,003	6	0.0003	0.9997	85.26	
50.5	16,622		0.0000	1.0000	85.23	
51.5	15,474		0.0000	1.0000	85.23	
52.5	11,770	0	0.0000	1.0000	85.23	
53.5	6,044		0.0000	1.0000	85.23	
54.5	5,720		0.0000	1.0000	85.23	
55.5	4,889		0.0000	1.0000	85.23	
56.5	4,889		0.0000	1.0000	85.23	
57.5	4,889		0.0000	1.0000	85.23	
58.5	4,889		0.0000	1.0000	85.23	
59.5	1,637		0.0000	1.0000	85.23	
60.5	1,637		0.0000	1.0000	85.23	
61.5	1,637		0.0000	1.0000	85.23	
62.5	1,637		0.0000	1.0000	85.23	
63.5	1,635		0.0000	1.0000	85.23	
64.5	1,635		0.0000	1.0000	85.23	
65.5	1,635		0.0000	1.0000	85.23	
66.5	1,635		0.0000	1.0000	85.23	
67.5	1,635		0.0000	1.0000	85.23	
68.5	1,635		0.0000	1.0000	85.23	
69.5	1,635		0.0000	1.0000	85.23	
70.5	1,635		0.0000	1.0000	85.23	
71.5	1,635		0.0000	1.0000	85.23	
72.5	1,635		0.0000	1.0000	85.23	
73.5	1,635		0.0000	1.0000	85.23	
74.5	1,635		0.0000	1.0000	85.23	
75.5	1,635		0.0000	1.0000	85.23	
76.5	1,635		0.0000	1.0000	85.23	
77.5	1,635		0.0000	1.0000	85.23	
78.5	1,635		0.0000	1.0000	85.23	

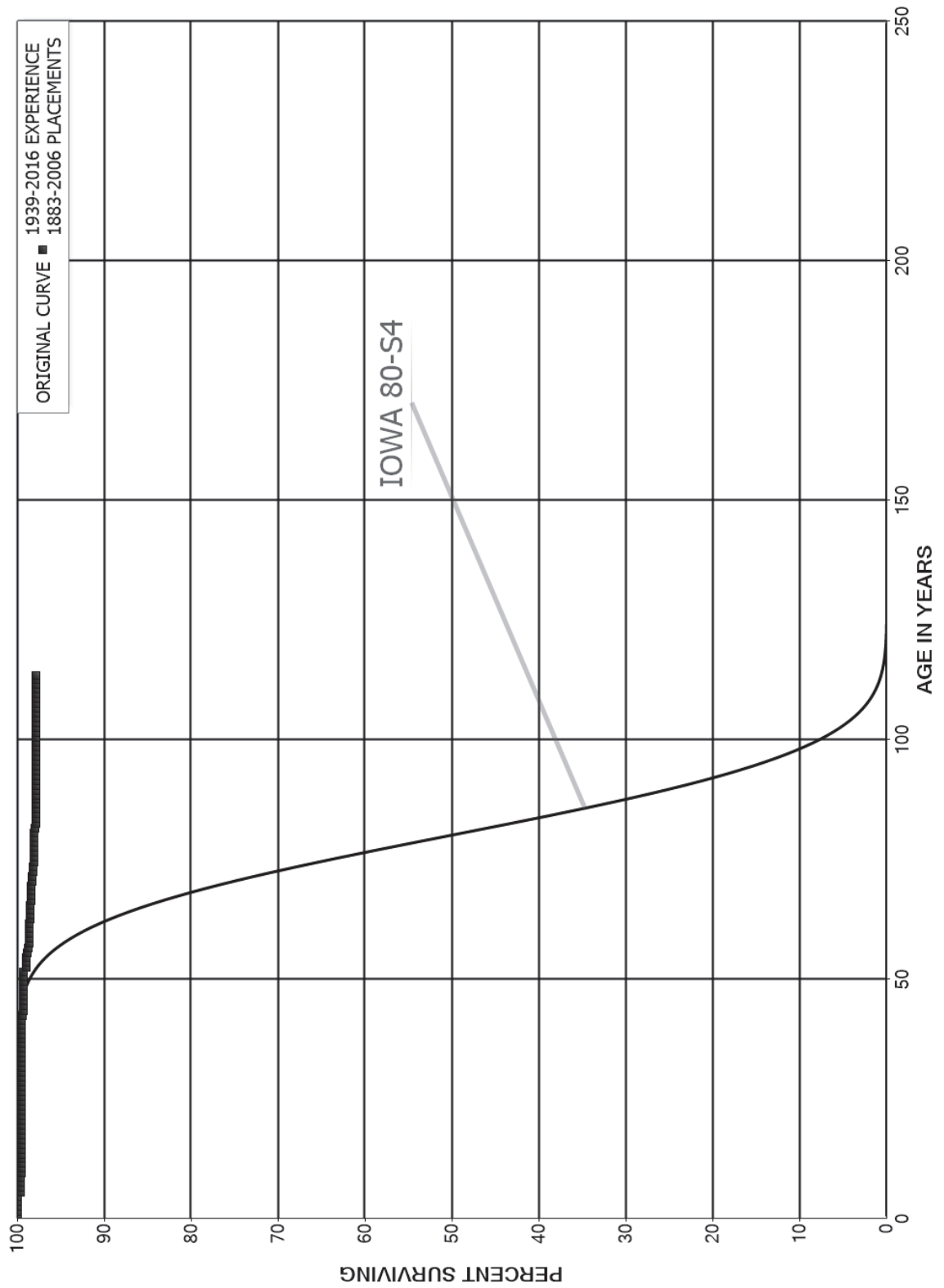
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 1960-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,635		0.0000	1.0000	85.23
80.5	1,635		0.0000	1.0000	85.23
81.5	1,635		0.0000	1.0000	85.23
82.5	1,635		0.0000	1.0000	85.23
83.5	1,635		0.0000	1.0000	85.23
84.5	1,635		0.0000	1.0000	85.23
85.5	1,635		0.0000	1.0000	85.23
86.5	1,635		0.0000	1.0000	85.23
87.5	1,635		0.0000	1.0000	85.23
88.5	1,635		0.0000	1.0000	85.23
89.5	1,635		0.0000	1.0000	85.23
90.5	1,635		0.0000	1.0000	85.23
91.5	1,635		0.0000	1.0000	85.23
92.5	1,635		0.0000	1.0000	85.23
93.5	1,635		0.0000	1.0000	85.23
94.5	1,635		0.0000	1.0000	85.23
95.5	1,635		0.0000	1.0000	85.23
96.5					85.23

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 374.5 RIGHTS OF WAY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2006			EXPERIENCE BAND 1939-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,668,658	729	0.0003	0.9997	100.00	
0.5	2,673,929		0.0000	1.0000	99.97	
1.5	2,685,308	182	0.0001	0.9999	99.97	
2.5	2,717,783	6	0.0000	1.0000	99.97	
3.5	2,748,908		0.0000	1.0000	99.97	
4.5	2,769,282	10,591	0.0038	0.9962	99.97	
5.5	2,779,522	486	0.0002	0.9998	99.58	
6.5	2,793,487	29	0.0000	1.0000	99.57	
7.5	2,864,443		0.0000	1.0000	99.56	
8.5	2,904,095	223	0.0001	0.9999	99.56	
9.5	2,914,209	124	0.0000	1.0000	99.56	
10.5	2,924,439	5	0.0000	1.0000	99.55	
11.5	2,927,502		0.0000	1.0000	99.55	
12.5	2,928,607	106	0.0000	1.0000	99.55	
13.5	2,929,717		0.0000	1.0000	99.55	
14.5	2,760,123	1	0.0000	1.0000	99.55	
15.5	2,722,386		0.0000	1.0000	99.55	
16.5	2,707,028	130	0.0000	1.0000	99.55	
17.5	2,712,988	88	0.0000	1.0000	99.54	
18.5	2,674,824	141	0.0001	0.9999	99.54	
19.5	2,608,131		0.0000	1.0000	99.54	
20.5	2,483,902		0.0000	1.0000	99.54	
21.5	1,906,689		0.0000	1.0000	99.54	
22.5	1,723,443		0.0000	1.0000	99.54	
23.5	1,667,021		0.0000	1.0000	99.54	
24.5	1,613,272		0.0000	1.0000	99.54	
25.5	1,591,505		0.0000	1.0000	99.54	
26.5	1,549,659		0.0000	1.0000	99.54	
27.5	1,484,295		0.0000	1.0000	99.54	
28.5	1,477,096	38	0.0000	1.0000	99.54	
29.5	1,451,757	142	0.0001	0.9999	99.53	
30.5	1,437,864		0.0000	1.0000	99.52	
31.5	1,366,264	271	0.0002	0.9998	99.52	
32.5	1,340,854	5	0.0000	1.0000	99.50	
33.5	1,319,337	35	0.0000	1.0000	99.50	
34.5	1,284,508	46	0.0000	1.0000	99.50	
35.5	1,235,810		0.0000	1.0000	99.50	
36.5	1,214,282	171	0.0001	0.9999	99.50	
37.5	1,193,365	163	0.0001	0.9999	99.48	
38.5	1,176,702		0.0000	1.0000	99.47	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2006			EXPERIENCE BAND 1939-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,129,031	136	0.0001	0.9999	99.47	
40.5	1,087,553	72	0.0001	0.9999	99.46	
41.5	1,039,274	435	0.0004	0.9996	99.45	
42.5	999,437	807	0.0008	0.9992	99.41	
43.5	968,447	4	0.0000	1.0000	99.33	
44.5	895,050	118	0.0001	0.9999	99.33	
45.5	842,244	7	0.0000	1.0000	99.32	
46.5	798,838	6	0.0000	1.0000	99.31	
47.5	755,576	142	0.0002	0.9998	99.31	
48.5	675,846	44	0.0001	0.9999	99.30	
49.5	586,282	91	0.0002	0.9998	99.29	
50.5	571,647	33	0.0001	0.9999	99.27	
51.5	554,664	1,697	0.0031	0.9969	99.27	
52.5	516,059	1	0.0000	1.0000	98.96	
53.5	493,182	21	0.0000	1.0000	98.96	
54.5	485,476	863	0.0018	0.9982	98.96	
55.5	475,824	49	0.0001	0.9999	98.78	
56.5	460,129	827	0.0018	0.9982	98.77	
57.5	438,261	1	0.0000	1.0000	98.60	
58.5	390,900	12	0.0000	1.0000	98.60	
59.5	381,346	2	0.0000	1.0000	98.59	
60.5	339,584	84	0.0002	0.9998	98.59	
61.5	313,359	123	0.0004	0.9996	98.57	
62.5	295,815		0.0000	1.0000	98.53	
63.5	292,460		0.0000	1.0000	98.53	
64.5	286,102		0.0000	1.0000	98.53	
65.5	276,694	285	0.0010	0.9990	98.53	
66.5	257,787		0.0000	1.0000	98.43	
67.5	245,162		0.0000	1.0000	98.43	
68.5	250,785	203	0.0008	0.9992	98.43	
69.5	251,951	69	0.0003	0.9997	98.35	
70.5	259,841	14	0.0001	0.9999	98.32	
71.5	264,704	282	0.0011	0.9989	98.32	
72.5	261,558	72	0.0003	0.9997	98.21	
73.5	268,676	200	0.0007	0.9993	98.19	
74.5	263,571		0.0000	1.0000	98.11	
75.5	259,759		0.0000	1.0000	98.11	
76.5	250,596	182	0.0007	0.9993	98.11	
77.5	249,650	2	0.0000	1.0000	98.04	
78.5	248,403	40	0.0002	0.9998	98.04	



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2006			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	244,783		0.0000	1.0000	98.02
80.5	239,789	136	0.0006	0.9994	98.02
81.5	238,747	233	0.0010	0.9990	97.97
82.5	234,493	2	0.0000	1.0000	97.87
83.5	231,950	3	0.0000	1.0000	97.87
84.5	229,916		0.0000	1.0000	97.87
85.5	225,220		0.0000	1.0000	97.87
86.5	221,465	46	0.0002	0.9998	97.87
87.5	211,682		0.0000	1.0000	97.85
88.5	208,056		0.0000	1.0000	97.85
89.5	204,595		0.0000	1.0000	97.85
90.5	200,904		0.0000	1.0000	97.85
91.5	192,819		0.0000	1.0000	97.85
92.5	189,856		0.0000	1.0000	97.85
93.5	184,108		0.0000	1.0000	97.85
94.5	178,523		0.0000	1.0000	97.85
95.5	176,137		0.0000	1.0000	97.85
96.5	175,020		0.0000	1.0000	97.85
97.5	174,307		0.0000	1.0000	97.85
98.5	173,337		0.0000	1.0000	97.85
99.5	170,390		0.0000	1.0000	97.85
100.5	168,256		0.0000	1.0000	97.85
101.5	158,957		0.0000	1.0000	97.85
102.5	152,435		0.0000	1.0000	97.85
103.5	148,235		0.0000	1.0000	97.85
104.5	146,645		0.0000	1.0000	97.85
105.5	144,840		0.0000	1.0000	97.85
106.5	143,895		0.0000	1.0000	97.85
107.5	138,317		0.0000	1.0000	97.85
108.5	133,232		0.0000	1.0000	97.85
109.5	128,913		0.0000	1.0000	97.85
110.5	123,086		0.0000	1.0000	97.85
111.5	109,875		0.0000	1.0000	97.85
112.5	101,432		0.0000	1.0000	97.85
113.5	85,985		0.0000	1.0000	97.85
114.5	78,655		0.0000	1.0000	97.85
115.5	63,427		0.0000	1.0000	97.85
116.5	55,241		0.0000	1.0000	97.85
117.5	54,307		0.0000	1.0000	97.85
118.5	52,673		0.0000	1.0000	97.85

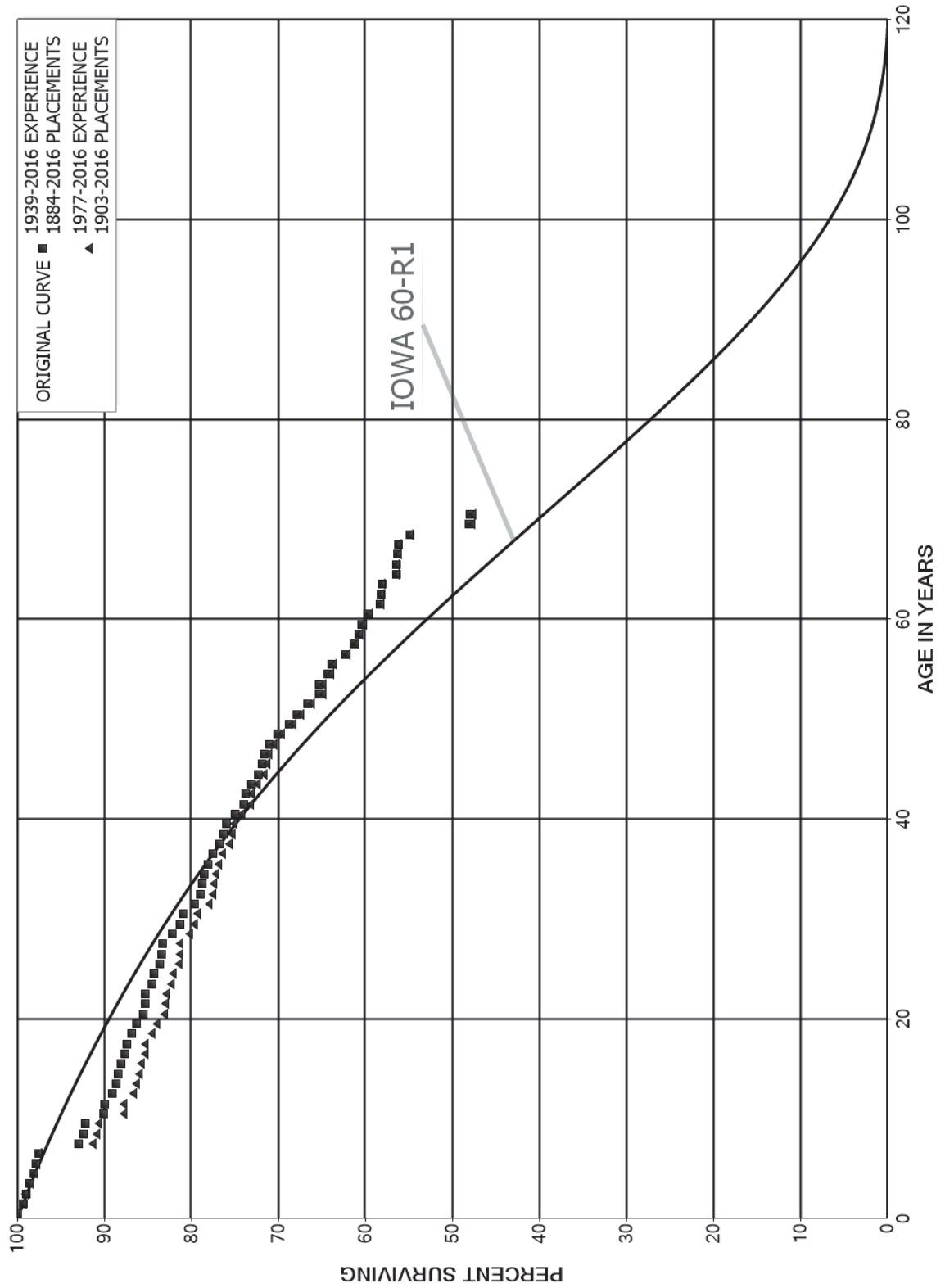
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2006			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	50,406		0.0000	1.0000	97.85
120.5	46,145		0.0000	1.0000	97.85
121.5	45,012		0.0000	1.0000	97.85
122.5	43,395		0.0000	1.0000	97.85
123.5	42,744		0.0000	1.0000	97.85
124.5	41,389		0.0000	1.0000	97.85
125.5	33,039		0.0000	1.0000	97.85
126.5	31,360		0.0000	1.0000	97.85
127.5	24,809		0.0000	1.0000	97.85
128.5	18,229		0.0000	1.0000	97.85
129.5	13,539		0.0000	1.0000	97.85
130.5	4,138		0.0000	1.0000	97.85
131.5	3,186		0.0000	1.0000	97.85
132.5	866		0.0000	1.0000	97.85
133.5					97.85

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2016

EXPERIENCE BAND 1939-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,070,416	409	0.0001	0.9999	100.00
0.5	4,800,766	34,029	0.0071	0.9929	99.99
1.5	3,836,030	10,731	0.0028	0.9972	99.28
2.5	3,756,555	16,457	0.0044	0.9956	99.01
3.5	3,428,255	18,415	0.0054	0.9946	98.57
4.5	2,824,867	5,873	0.0021	0.9979	98.04
5.5	2,623,830	8,123	0.0031	0.9969	97.84
6.5	2,522,604	119,698	0.0475	0.9525	97.54
7.5	2,383,751	12,241	0.0051	0.9949	92.91
8.5	1,914,683	5,118	0.0027	0.9973	92.43
9.5	1,740,604	39,886	0.0229	0.9771	92.18
10.5	1,632,037	2,217	0.0014	0.9986	90.07
11.5	1,586,229	16,145	0.0102	0.9898	89.95
12.5	1,549,449	7,242	0.0047	0.9953	89.03
13.5	1,489,517	4,649	0.0031	0.9969	88.62
14.5	1,459,439	4,403	0.0030	0.9970	88.34
15.5	1,433,025	7,002	0.0049	0.9951	88.07
16.5	1,396,138	3,109	0.0022	0.9978	87.64
17.5	1,404,392	9,723	0.0069	0.9931	87.45
18.5	1,362,632	9,584	0.0070	0.9930	86.84
19.5	1,332,375	10,793	0.0081	0.9919	86.23
20.5	1,279,538	3,120	0.0024	0.9976	85.53
21.5	1,265,380	1,316	0.0010	0.9990	85.32
22.5	1,263,384	11,510	0.0091	0.9909	85.24
23.5	1,225,762	2,651	0.0022	0.9978	84.46
24.5	1,231,422	9,623	0.0078	0.9922	84.28
25.5	1,204,452	2,501	0.0021	0.9979	83.62
26.5	1,198,744	2,876	0.0024	0.9976	83.44
27.5	1,165,379	15,338	0.0132	0.9868	83.24
28.5	1,108,064	10,925	0.0099	0.9901	82.15
29.5	1,086,130	5,510	0.0051	0.9949	81.34
30.5	1,061,392	17,369	0.0164	0.9836	80.93
31.5	1,047,422	8,150	0.0078	0.9922	79.60
32.5	1,025,377	3,085	0.0030	0.9970	78.98
33.5	991,786	3,620	0.0037	0.9963	78.75
34.5	961,908	5,349	0.0056	0.9944	78.46
35.5	935,359	6,222	0.0067	0.9933	78.02
36.5	916,742	9,587	0.0105	0.9895	77.50
37.5	870,507	5,193	0.0060	0.9940	76.69
38.5	830,157	3,264	0.0039	0.9961	76.23

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	805,231	10,550	0.0131	0.9869	75.93
40.5	767,982	10,579	0.0138	0.9862	74.94
41.5	741,196	1,616	0.0022	0.9978	73.91
42.5	727,089	7,012	0.0096	0.9904	73.75
43.5	722,307	7,912	0.0110	0.9890	73.04
44.5	703,251	3,439	0.0049	0.9951	72.24
45.5	662,918	2,780	0.0042	0.9958	71.88
46.5	652,974	5,124	0.0078	0.9922	71.58
47.5	636,363	8,151	0.0128	0.9872	71.02
48.5	620,055	12,430	0.0200	0.9800	70.11
49.5	581,515	7,324	0.0126	0.9874	68.70
50.5	548,562	9,918	0.0181	0.9819	67.84
51.5	523,632	10,590	0.0202	0.9798	66.61
52.5	517,252	237	0.0005	0.9995	65.26
53.5	496,824	6,838	0.0138	0.9862	65.23
54.5	479,369	3,481	0.0073	0.9927	64.34
55.5	434,873	10,702	0.0246	0.9754	63.87
56.5	333,590	5,280	0.0158	0.9842	62.30
57.5	338,441	3,039	0.0090	0.9910	61.31
58.5	280,944	1,727	0.0061	0.9939	60.76
59.5	200,153	2,187	0.0109	0.9891	60.39
60.5	157,973	3,795	0.0240	0.9760	59.73
61.5	144,348	202	0.0014	0.9986	58.29
62.5	138,237	391	0.0028	0.9972	58.21
63.5	108,918	3,094	0.0284	0.9716	58.05
64.5	73,123	58	0.0008	0.9992	56.40
65.5	60,633	120	0.0020	0.9980	56.35
66.5	55,470	69	0.0012	0.9988	56.24
67.5	54,245	1,262	0.0233	0.9767	56.17
68.5	46,267	5,725	0.1237	0.8763	54.86
69.5	37,809	107	0.0028	0.9972	48.08
70.5	36,678	419	0.0114	0.9886	47.94
71.5	35,620	266	0.0075	0.9925	47.39
72.5	35,291	336	0.0095	0.9905	47.04
73.5	34,260	314	0.0092	0.9908	46.59
74.5	31,602	609	0.0193	0.9807	46.16
75.5	33,253		0.0000	1.0000	45.28
76.5	32,699		0.0000	1.0000	45.28
77.5	24,863		0.0000	1.0000	45.28
78.5	24,695	460	0.0186	0.9814	45.28

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2016			EXPERIENCE BAND 1939-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	24,235	501	0.0207	0.9793	44.43	
80.5	22,226	334	0.0150	0.9850	43.51	
81.5	24,304	250	0.0103	0.9897	42.86	
82.5	22,011	272	0.0124	0.9876	42.42	
83.5	16,464	297	0.0180	0.9820	41.89	
84.5	13,846	61	0.0044	0.9956	41.14	
85.5	12,551		0.0000	1.0000	40.96	
86.5	7,735		0.0000	1.0000	40.96	
87.5	3,194		0.0000	1.0000	40.96	
88.5	2,631		0.0000	1.0000	40.96	
89.5	2,405	717	0.2980	0.7020	40.96	
90.5	1,689		0.0000	1.0000	28.75	
91.5	1,477	105	0.0708	0.9292	28.75	
92.5	1,372		0.0000	1.0000	26.72	
93.5	1,372	350	0.2551	0.7449	26.72	
94.5	1,022		0.0000	1.0000	19.90	
95.5	1,022		0.0000	1.0000	19.90	
96.5	1,022		0.0000	1.0000	19.90	
97.5	1,022		0.0000	1.0000	19.90	
98.5	1,022		0.0000	1.0000	19.90	
99.5	1,022		0.0000	1.0000	19.90	
100.5	978		0.0000	1.0000	19.90	
101.5	978		0.0000	1.0000	19.90	
102.5	542	23	0.0417	0.9583	19.90	
103.5	88		0.0000	1.0000	19.07	
104.5	88		0.0000	1.0000	19.07	
105.5	88		0.0000	1.0000	19.07	
106.5	88		0.0000	1.0000	19.07	
107.5	88		0.0000	1.0000	19.07	
108.5	88		0.0000	1.0000	19.07	
109.5	88		0.0000	1.0000	19.07	
110.5	88		0.0000	1.0000	19.07	
111.5					19.07	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2016

EXPERIENCE BAND 1977-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,308,987		0.0000	1.0000	100.00
0.5	4,065,832	33,176	0.0082	0.9918	100.00
1.5	3,115,971	9,131	0.0029	0.9971	99.18
2.5	3,050,536	15,673	0.0051	0.9949	98.89
3.5	2,752,732	14,852	0.0054	0.9946	98.39
4.5	2,168,610	5,094	0.0023	0.9977	97.85
5.5	1,977,367	4,728	0.0024	0.9976	97.62
6.5	1,863,102	118,781	0.0638	0.9362	97.39
7.5	1,730,801	9,604	0.0055	0.9945	91.18
8.5	1,268,390	1,761	0.0014	0.9986	90.68
9.5	1,100,931	36,072	0.0328	0.9672	90.55
10.5	1,019,519		0.0000	1.0000	87.58
11.5	1,000,090	12,285	0.0123	0.9877	87.58
12.5	1,022,616	4,263	0.0042	0.9958	86.51
13.5	995,187	3,678	0.0037	0.9963	86.15
14.5	1,014,701	1,990	0.0020	0.9980	85.83
15.5	1,027,160	5,182	0.0050	0.9950	85.66
16.5	1,029,863	1,262	0.0012	0.9988	85.23
17.5	1,068,530	8,983	0.0084	0.9916	85.12
18.5	1,094,201	8,028	0.0073	0.9927	84.41
19.5	1,104,709	10,466	0.0095	0.9905	83.79
20.5	1,076,819	2,655	0.0025	0.9975	82.99
21.5	1,080,649	401	0.0004	0.9996	82.79
22.5	1,107,769	7,860	0.0071	0.9929	82.76
23.5	1,104,635	2,270	0.0021	0.9979	82.17
24.5	1,132,017	9,242	0.0082	0.9918	82.00
25.5	1,117,058	1,475	0.0013	0.9987	81.33
26.5	1,114,540	1,119	0.0010	0.9990	81.23
27.5	1,086,473	14,280	0.0131	0.9869	81.15
28.5	1,036,622	7,581	0.0073	0.9927	80.08
29.5	1,020,687	4,497	0.0044	0.9956	79.49
30.5	997,746	15,870	0.0159	0.9841	79.14
31.5	984,456	6,752	0.0069	0.9931	77.88
32.5	960,964	1,395	0.0015	0.9985	77.35
33.5	932,060	1,647	0.0018	0.9982	77.24
34.5	904,491	4,036	0.0045	0.9955	77.10
35.5	878,218	5,600	0.0064	0.9936	76.76
36.5	860,084	8,165	0.0095	0.9905	76.27
37.5	819,989	4,148	0.0051	0.9949	75.54
38.5	781,043	1,774	0.0023	0.9977	75.16

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1977-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	757,550	9,842	0.0130	0.9870	74.99	
40.5	723,795	9,562	0.0132	0.9868	74.02	
41.5	698,337	981	0.0014	0.9986	73.04	
42.5	686,569	6,499	0.0095	0.9905	72.94	
43.5	686,894	6,883	0.0100	0.9900	72.25	
44.5	671,602	3,098	0.0046	0.9954	71.52	
45.5	635,521	2,422	0.0038	0.9962	71.19	
46.5	631,732	4,558	0.0072	0.9928	70.92	
47.5	626,809	7,940	0.0127	0.9873	70.41	
48.5	611,021	12,172	0.0199	0.9801	69.52	
49.5	573,574	6,964	0.0121	0.9879	68.13	
50.5	541,723	9,901	0.0183	0.9817	67.30	
51.5	516,732	10,534	0.0204	0.9796	66.07	
52.5	510,531	171	0.0003	0.9997	64.73	
53.5	490,174	6,377	0.0130	0.9870	64.71	
54.5	473,368	2,920	0.0062	0.9938	63.86	
55.5	429,509	10,597	0.0247	0.9753	63.47	
56.5	328,451	4,849	0.0148	0.9852	61.90	
57.5	333,932	2,953	0.0088	0.9912	60.99	
58.5	276,992	1,648	0.0059	0.9941	60.45	
59.5	196,281	2,124	0.0108	0.9892	60.09	
60.5	154,228	3,493	0.0226	0.9774	59.44	
61.5	140,905	202	0.0014	0.9986	58.09	
62.5	135,230	265	0.0020	0.9980	58.01	
63.5	106,468	3,053	0.0287	0.9713	57.90	
64.5	70,756	3	0.0000	1.0000	56.24	
65.5	58,420	120	0.0021	0.9979	56.24	
66.5	53,258	69	0.0013	0.9987	56.12	
67.5	52,032	1,262	0.0243	0.9757	56.05	
68.5	44,159	5,725	0.1296	0.8704	54.69	
69.5	35,664	77	0.0022	0.9978	47.60	
70.5	34,562	419	0.0121	0.9879	47.49	
71.5	33,655	266	0.0079	0.9921	46.92	
72.5	33,349	336	0.0101	0.9899	46.55	
73.5	33,376	277	0.0083	0.9917	46.08	
74.5	30,755	58	0.0019	0.9981	45.70	
75.5	32,956		0.0000	1.0000	45.61	
76.5	32,402		0.0000	1.0000	45.61	
77.5	24,566		0.0000	1.0000	45.61	
78.5	24,398	460	0.0188	0.9812	45.61	



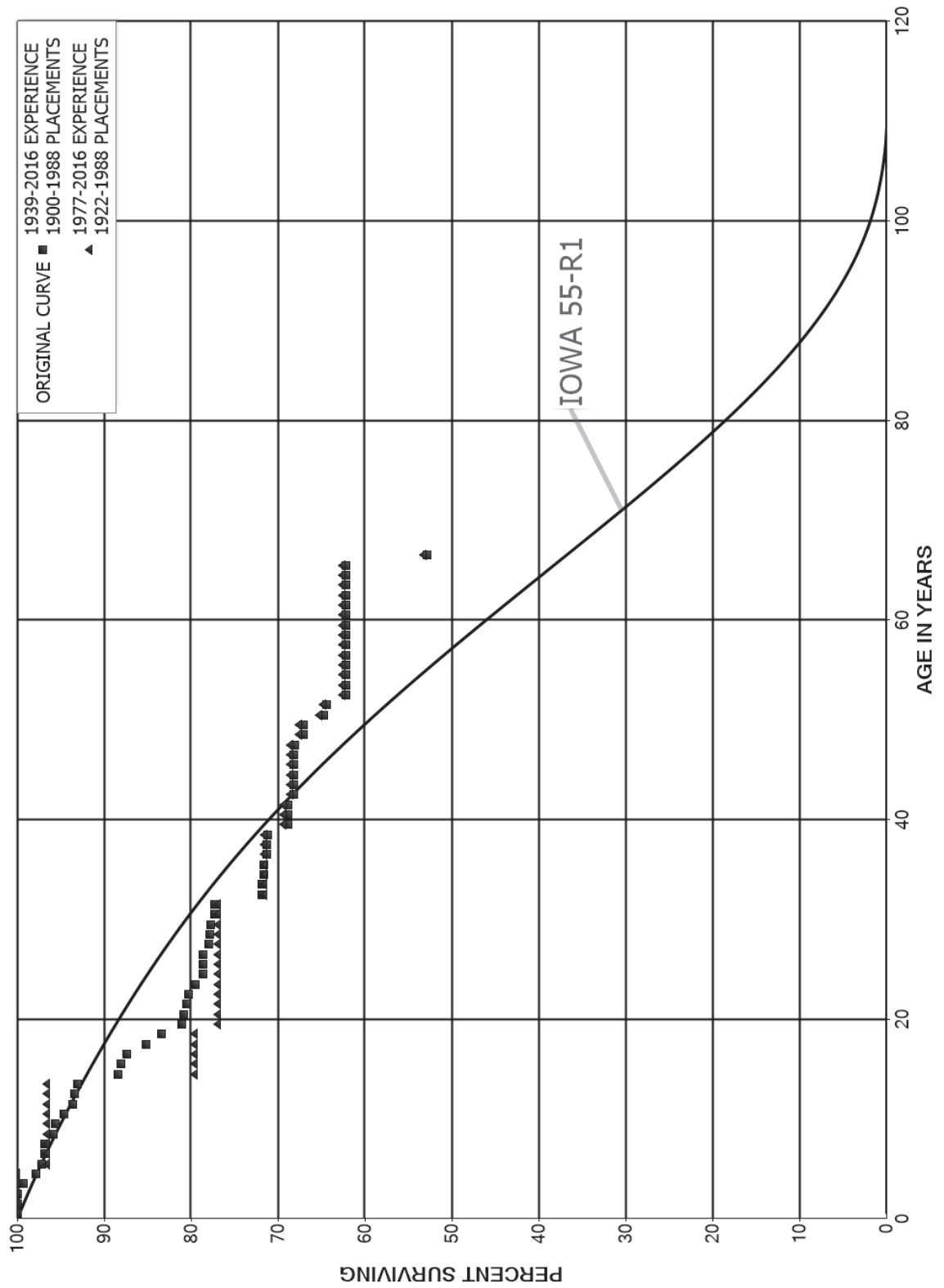
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1977-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	23,938	501	0.0209	0.9791	44.75	
80.5	21,929	334	0.0152	0.9848	43.81	
81.5	24,007	250	0.0104	0.9896	43.15	
82.5	21,713	272	0.0125	0.9875	42.70	
83.5	16,167		0.0000	1.0000	42.16	
84.5	13,846	61	0.0044	0.9956	42.16	
85.5	12,551		0.0000	1.0000	41.97	
86.5	7,735		0.0000	1.0000	41.97	
87.5	3,194		0.0000	1.0000	41.97	
88.5	2,631		0.0000	1.0000	41.97	
89.5	2,405	717	0.2980	0.7020	41.97	
90.5	1,689		0.0000	1.0000	29.47	
91.5	1,477	105	0.0708	0.9292	29.47	
92.5	1,372		0.0000	1.0000	27.38	
93.5	1,372	350	0.2551	0.7449	27.38	
94.5	1,022		0.0000	1.0000	20.40	
95.5	1,022		0.0000	1.0000	20.40	
96.5	1,022		0.0000	1.0000	20.40	
97.5	1,022		0.0000	1.0000	20.40	
98.5	1,022		0.0000	1.0000	20.40	
99.5	1,022		0.0000	1.0000	20.40	
100.5	978		0.0000	1.0000	20.40	
101.5	978		0.0000	1.0000	20.40	
102.5	542	23	0.0417	0.9583	20.40	
103.5	88		0.0000	1.0000	19.55	
104.5	88		0.0000	1.0000	19.55	
105.5	88		0.0000	1.0000	19.55	
106.5	88		0.0000	1.0000	19.55	
107.5	88		0.0000	1.0000	19.55	
108.5	88		0.0000	1.0000	19.55	
109.5	88		0.0000	1.0000	19.55	
110.5	88		0.0000	1.0000	19.55	
111.5					19.55	

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND  
REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-1988			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	127,534		0.0000	1.0000	100.00
0.5	129,897	87	0.0007	0.9993	100.00
1.5	130,624		0.0000	1.0000	99.93
2.5	136,972	851	0.0062	0.9938	99.93
3.5	138,417	2,007	0.0145	0.9855	99.31
4.5	141,989	1,079	0.0076	0.9924	97.87
5.5	139,653	436	0.0031	0.9969	97.13
6.5	139,644	42	0.0003	0.9997	96.82
7.5	142,492	1,338	0.0094	0.9906	96.80
8.5	150,705	407	0.0027	0.9973	95.89
9.5	151,836	1,534	0.0101	0.9899	95.63
10.5	149,563	1,663	0.0111	0.9889	94.66
11.5	148,193	279	0.0019	0.9981	93.61
12.5	148,092	559	0.0038	0.9962	93.43
13.5	147,067	7,390	0.0502	0.9498	93.08
14.5	139,238	450	0.0032	0.9968	88.40
15.5	137,031	1,181	0.0086	0.9914	88.12
16.5	134,304	3,383	0.0252	0.9748	87.36
17.5	123,702	2,504	0.0202	0.9798	85.16
18.5	117,695	3,353	0.0285	0.9715	83.43
19.5	112,523	312	0.0028	0.9972	81.06
20.5	112,513	483	0.0043	0.9957	80.83
21.5	113,435	216	0.0019	0.9981	80.48
22.5	112,903	1,191	0.0105	0.9895	80.33
23.5	111,901	1,159	0.0104	0.9896	79.48
24.5	110,981		0.0000	1.0000	78.66
25.5	110,612	127	0.0011	0.9989	78.66
26.5	110,550	895	0.0081	0.9919	78.57
27.5	109,221	114	0.0010	0.9990	77.93
28.5	97,376	127	0.0013	0.9987	77.85
29.5	96,347	521	0.0054	0.9946	77.75
30.5	95,701	125	0.0013	0.9987	77.33
31.5	95,746	6,639	0.0693	0.9307	77.23
32.5	89,801		0.0000	1.0000	71.87
33.5	89,826	300	0.0033	0.9967	71.87
34.5	89,438		0.0000	1.0000	71.63
35.5	89,568	395	0.0044	0.9956	71.63
36.5	84,471		0.0000	1.0000	71.32
37.5	84,437	136	0.0016	0.9984	71.32
38.5	84,316	2,831	0.0336	0.9664	71.20

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1988			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	80,816		0.0000	1.0000	68.81
40.5	80,816		0.0000	1.0000	68.81
41.5	80,816	814	0.0101	0.9899	68.81
42.5	80,003		0.0000	1.0000	68.12
43.5	80,003		0.0000	1.0000	68.12
44.5	80,002		0.0000	1.0000	68.12
45.5	72,280		0.0000	1.0000	68.12
46.5	69,830	25	0.0004	0.9996	68.12
47.5	69,805	1,034	0.0148	0.9852	68.10
48.5	68,771		0.0000	1.0000	67.09
49.5	67,157	2,347	0.0349	0.9651	67.09
50.5	64,810	386	0.0060	0.9940	64.74
51.5	64,399	2,235	0.0347	0.9653	64.36
52.5	60,723		0.0000	1.0000	62.12
53.5	57,306		0.0000	1.0000	62.12
54.5	57,306		0.0000	1.0000	62.12
55.5	55,336		0.0000	1.0000	62.12
56.5	53,991		0.0000	1.0000	62.12
57.5	48,088		0.0000	1.0000	62.12
58.5	46,421		0.0000	1.0000	62.12
59.5	32,045		0.0000	1.0000	62.12
60.5	29,537		0.0000	1.0000	62.12
61.5	24,633		0.0000	1.0000	62.12
62.5	24,633		0.0000	1.0000	62.12
63.5	20,373		0.0000	1.0000	62.12
64.5	16,404		0.0000	1.0000	62.12
65.5	13,272	1,985	0.1496	0.8504	62.12
66.5	9,429		0.0000	1.0000	52.83
67.5	9,429		0.0000	1.0000	52.83
68.5	8,946		0.0000	1.0000	52.83
69.5	8,378		0.0000	1.0000	52.83
70.5	8,000		0.0000	1.0000	52.83
71.5	8,000	43	0.0053	0.9947	52.83
72.5	5,107		0.0000	1.0000	52.55
73.5	5,107		0.0000	1.0000	52.55
74.5	4,089		0.0000	1.0000	52.55
75.5	4,089		0.0000	1.0000	52.55
76.5	3,649		0.0000	1.0000	52.55
77.5	3,649		0.0000	1.0000	52.55
78.5	2,186		0.0000	1.0000	52.55

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1988			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,567		0.0000	1.0000	52.55
80.5	1,546		0.0000	1.0000	52.55
81.5	1,399		0.0000	1.0000	52.55
82.5	615	22	0.0364	0.9636	52.55
83.5	592		0.0000	1.0000	50.64
84.5	592		0.0000	1.0000	50.64
85.5	329		0.0000	1.0000	50.64
86.5	201		0.0000	1.0000	50.64
87.5	201		0.0000	1.0000	50.64
88.5	114		0.0000	1.0000	50.64
89.5	114		0.0000	1.0000	50.64
90.5	114		0.0000	1.0000	50.64
91.5	114		0.0000	1.0000	50.64
92.5	114		0.0000	1.0000	50.64
93.5	114		0.0000	1.0000	50.64
94.5					50.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-1988			EXPERIENCE BAND 1977-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,148		0.0000	1.0000	100.00
0.5	23,148		0.0000	1.0000	100.00
1.5	23,148		0.0000	1.0000	100.00
2.5	23,148		0.0000	1.0000	100.00
3.5	24,973		0.0000	1.0000	100.00
4.5	25,165	877	0.0348	0.9652	100.00
5.5	32,010		0.0000	1.0000	96.52
6.5	34,460		0.0000	1.0000	96.52
7.5	34,460		0.0000	1.0000	96.52
8.5	35,970		0.0000	1.0000	96.52
9.5	37,585		0.0000	1.0000	96.52
10.5	36,636		0.0000	1.0000	96.52
11.5	36,446		0.0000	1.0000	96.52
12.5	37,888		0.0000	1.0000	96.52
13.5	41,859	7,365	0.1759	0.8241	96.52
14.5	34,494		0.0000	1.0000	79.53
15.5	36,745		0.0000	1.0000	79.53
16.5	38,090		0.0000	1.0000	79.53
17.5	47,031		0.0000	1.0000	79.53
18.5	48,699	1,686	0.0346	0.9654	79.53
19.5	63,624		0.0000	1.0000	76.78
20.5	67,385		0.0000	1.0000	76.78
21.5	73,370		0.0000	1.0000	76.78
22.5	73,370		0.0000	1.0000	76.78
23.5	77,629		0.0000	1.0000	76.78
24.5	82,325		0.0000	1.0000	76.78
25.5	89,968		0.0000	1.0000	76.78
26.5	91,826		0.0000	1.0000	76.78
27.5	91,826		0.0000	1.0000	76.78
28.5	80,411		0.0000	1.0000	76.78
29.5	80,979		0.0000	1.0000	76.78
30.5	81,356		0.0000	1.0000	76.78
31.5	81,356	5,591	0.0687	0.9313	76.78
32.5	80,347		0.0000	1.0000	71.51
33.5	80,347		0.0000	1.0000	71.51
34.5	83,130		0.0000	1.0000	71.51
35.5	83,130		0.0000	1.0000	71.51
36.5	78,843		0.0000	1.0000	71.51
37.5	78,843		0.0000	1.0000	71.51
38.5	80,348	2,533	0.0315	0.9685	71.51

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-1988			EXPERIENCE BAND 1977-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	77,765		0.0000	1.0000	69.25
40.5	77,787		0.0000	1.0000	69.25
41.5	77,934	814	0.0104	0.9896	69.25
42.5	77,904		0.0000	1.0000	68.53
43.5	78,926		0.0000	1.0000	68.53
44.5	78,925		0.0000	1.0000	68.53
45.5	71,467		0.0000	1.0000	68.53
46.5	69,175		0.0000	1.0000	68.53
47.5	69,198	1,022	0.0148	0.9852	68.53
48.5	68,618		0.0000	1.0000	67.52
49.5	67,003	2,347	0.0350	0.9650	67.52
50.5	64,656	386	0.0060	0.9940	65.15
51.5	64,270	2,235	0.0348	0.9652	64.76
52.5	60,594		0.0000	1.0000	62.51
53.5	57,177		0.0000	1.0000	62.51
54.5	57,291		0.0000	1.0000	62.51
55.5	55,336		0.0000	1.0000	62.51
56.5	53,991		0.0000	1.0000	62.51
57.5	48,088		0.0000	1.0000	62.51
58.5	46,421		0.0000	1.0000	62.51
59.5	32,045		0.0000	1.0000	62.51
60.5	29,537		0.0000	1.0000	62.51
61.5	24,633		0.0000	1.0000	62.51
62.5	24,633		0.0000	1.0000	62.51
63.5	20,373		0.0000	1.0000	62.51
64.5	16,404		0.0000	1.0000	62.51
65.5	13,272	1,985	0.1496	0.8504	62.51
66.5	9,429		0.0000	1.0000	53.16
67.5	9,429		0.0000	1.0000	53.16
68.5	8,946		0.0000	1.0000	53.16
69.5	8,378		0.0000	1.0000	53.16
70.5	8,000		0.0000	1.0000	53.16
71.5	8,000	43	0.0053	0.9947	53.16
72.5	5,107		0.0000	1.0000	52.88
73.5	5,107		0.0000	1.0000	52.88
74.5	4,089		0.0000	1.0000	52.88
75.5	4,089		0.0000	1.0000	52.88
76.5	3,649		0.0000	1.0000	52.88
77.5	3,649		0.0000	1.0000	52.88
78.5	2,186		0.0000	1.0000	52.88

COLUMBIA GAS OF PENNSYLVANIA, INC.

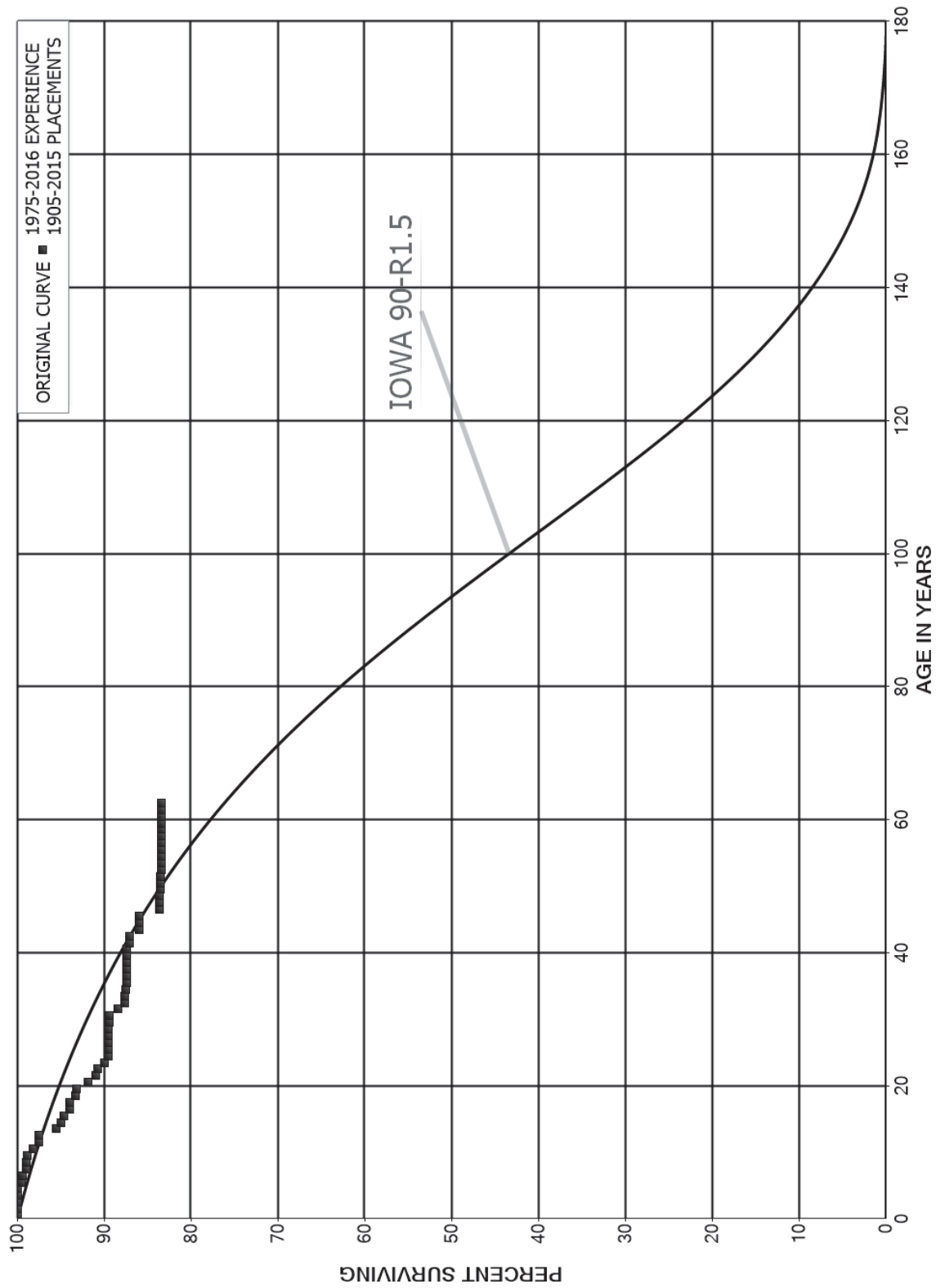
ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-1988			EXPERIENCE BAND 1977-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,567		0.0000	1.0000	52.88
80.5	1,546		0.0000	1.0000	52.88
81.5	1,399		0.0000	1.0000	52.88
82.5	615	22	0.0364	0.9636	52.88
83.5	592		0.0000	1.0000	50.95
84.5	592		0.0000	1.0000	50.95
85.5	329		0.0000	1.0000	50.95
86.5	201		0.0000	1.0000	50.95
87.5	201		0.0000	1.0000	50.95
88.5	114		0.0000	1.0000	50.95
89.5	114		0.0000	1.0000	50.95
90.5	114		0.0000	1.0000	50.95
91.5	114		0.0000	1.0000	50.95
92.5	114		0.0000	1.0000	50.95
93.5	114		0.0000	1.0000	50.95
94.5					50.95



COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1975-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,252,842		0.0000	1.0000	100.00
0.5	5,267,845		0.0000	1.0000	100.00
1.5	4,079,138		0.0000	1.0000	100.00
2.5	4,099,020		0.0000	1.0000	100.00
3.5	4,260,235		0.0000	1.0000	100.00
4.5	4,391,637	23,416	0.0053	0.9947	100.00
5.5	4,270,508	3,948	0.0009	0.9991	99.47
6.5	4,200,611	16,625	0.0040	0.9960	99.37
7.5	4,097,081	3,734	0.0009	0.9991	98.98
8.5	4,041,671	3,360	0.0008	0.9992	98.89
9.5	3,853,651	26,185	0.0068	0.9932	98.81
10.5	3,854,274	24,089	0.0062	0.9938	98.14
11.5	3,668,319	955	0.0003	0.9997	97.52
12.5	3,547,988	70,855	0.0200	0.9800	97.50
13.5	3,395,652	20,717	0.0061	0.9939	95.55
14.5	3,523,383	12,081	0.0034	0.9966	94.97
15.5	3,636,448	24,393	0.0067	0.9933	94.64
16.5	3,549,983		0.0000	1.0000	94.01
17.5	3,789,941	28,648	0.0076	0.9924	94.01
18.5	3,455,344	5,968	0.0017	0.9983	93.30
19.5	3,421,271	47,147	0.0138	0.9862	93.14
20.5	3,246,715	30,603	0.0094	0.9906	91.85
21.5	3,319,983	9,932	0.0030	0.9970	90.99
22.5	3,283,420	28,919	0.0088	0.9912	90.72
23.5	3,224,605	16,083	0.0050	0.9950	89.92
24.5	3,183,788		0.0000	1.0000	89.47
25.5	3,180,450		0.0000	1.0000	89.47
26.5	3,180,524		0.0000	1.0000	89.47
27.5	3,110,367	173	0.0001	0.9999	89.47
28.5	3,089,880	2,630	0.0009	0.9991	89.46
29.5	2,798,734		0.0000	1.0000	89.39
30.5	2,760,166	31,303	0.0113	0.9887	89.39
31.5	2,619,252	23,954	0.0091	0.9909	88.37
32.5	2,484,550		0.0000	1.0000	87.56
33.5	2,414,264	720	0.0003	0.9997	87.56
34.5	2,393,175	2,775	0.0012	0.9988	87.54
35.5	1,771,328		0.0000	1.0000	87.44
36.5	1,768,842		0.0000	1.0000	87.44
37.5	1,532,028	799	0.0005	0.9995	87.44
38.5	1,513,387		0.0000	1.0000	87.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1975-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,163,991		0.0000	1.0000	87.39
40.5	1,157,714	4,275	0.0037	0.9963	87.39
41.5	991,954		0.0000	1.0000	87.07
42.5	958,618	12,186	0.0127	0.9873	87.07
43.5	932,463		0.0000	1.0000	85.96
44.5	945,862		0.0000	1.0000	85.96
45.5	817,717	22,581	0.0276	0.9724	85.96
46.5	775,162		0.0000	1.0000	83.59
47.5	771,442		0.0000	1.0000	83.59
48.5	767,671	683	0.0009	0.9991	83.59
49.5	763,000		0.0000	1.0000	83.51
50.5	770,009		0.0000	1.0000	83.51
51.5	758,364	959	0.0013	0.9987	83.51
52.5	576,966		0.0000	1.0000	83.41
53.5	529,917	112	0.0002	0.9998	83.41
54.5	127,040		0.0000	1.0000	83.39
55.5	126,416		0.0000	1.0000	83.39
56.5	125,695		0.0000	1.0000	83.39
57.5	128,795		0.0000	1.0000	83.39
58.5	81,622		0.0000	1.0000	83.39
59.5	54,831		0.0000	1.0000	83.39
60.5	54,831		0.0000	1.0000	83.39
61.5	61,812		0.0000	1.0000	83.39
62.5	61,812		0.0000	1.0000	83.39
63.5	63,045		0.0000	1.0000	83.39
64.5	63,045		0.0000	1.0000	83.39
65.5	63,045		0.0000	1.0000	83.39
66.5	63,386		0.0000	1.0000	83.39
67.5	55,797		0.0000	1.0000	83.39
68.5	51,886		0.0000	1.0000	83.39
69.5	84,305		0.0000	1.0000	83.39
70.5	85,720	2	0.0000	1.0000	83.39
71.5	85,719		0.0000	1.0000	83.39
72.5	85,208		0.0000	1.0000	83.39
73.5	85,208		0.0000	1.0000	83.39
74.5	51,067		0.0000	1.0000	83.39
75.5	50,684		0.0000	1.0000	83.39
76.5	49,603		0.0000	1.0000	83.39
77.5	49,088		0.0000	1.0000	83.39
78.5	49,088		0.0000	1.0000	83.39

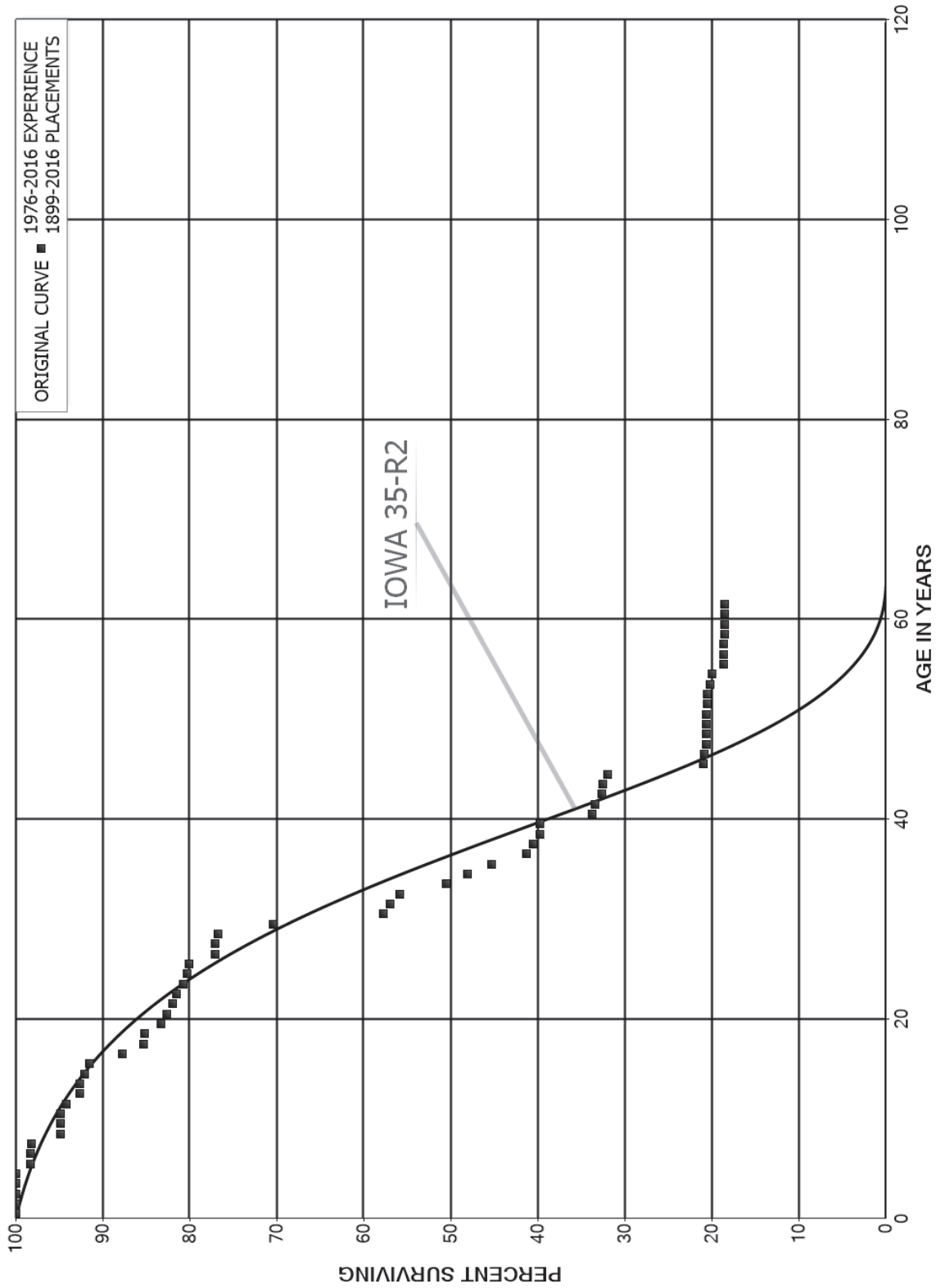
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1975-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	74,112		0.0000	1.0000	83.39
80.5	74,112		0.0000	1.0000	83.39
81.5	73,683		0.0000	1.0000	83.39
82.5	73,683		0.0000	1.0000	83.39
83.5	73,281		0.0000	1.0000	83.39
84.5	73,281		0.0000	1.0000	83.39
85.5	39,524		0.0000	1.0000	83.39
86.5	39,229		0.0000	1.0000	83.39
87.5	39,229		0.0000	1.0000	83.39
88.5	38,690		0.0000	1.0000	83.39
89.5	38,690		0.0000	1.0000	83.39
90.5	38,690		0.0000	1.0000	83.39
91.5	38,690		0.0000	1.0000	83.39
92.5	38,690		0.0000	1.0000	83.39
93.5	38,690		0.0000	1.0000	83.39
94.5					83.39

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2016			EXPERIENCE BAND 1976-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,269,438		0.0000	1.0000	100.00
0.5	4,973,622	2,800	0.0006	0.9994	100.00
1.5	4,535,635		0.0000	1.0000	99.94
2.5	3,701,800	1,015	0.0003	0.9997	99.94
3.5	2,570,313		0.0000	1.0000	99.92
4.5	1,703,997	27,352	0.0161	0.9839	99.92
5.5	839,395		0.0000	1.0000	98.31
6.5	825,370	1,283	0.0016	0.9984	98.31
7.5	620,580	20,678	0.0333	0.9667	98.16
8.5	494,188	199	0.0004	0.9996	94.89
9.5	448,332		0.0000	1.0000	94.85
10.5	416,319	2,879	0.0069	0.9931	94.85
11.5	355,114	5,932	0.0167	0.9833	94.19
12.5	345,632	138	0.0004	0.9996	92.62
13.5	348,415	1,757	0.0050	0.9950	92.58
14.5	370,330	2,529	0.0068	0.9932	92.12
15.5	370,198	15,360	0.0415	0.9585	91.49
16.5	327,360	8,990	0.0275	0.9725	87.69
17.5	311,462	384	0.0012	0.9988	85.28
18.5	249,802	5,462	0.0219	0.9781	85.18
19.5	255,214	2,117	0.0083	0.9917	83.32
20.5	292,610	2,417	0.0083	0.9917	82.63
21.5	256,431	1,334	0.0052	0.9948	81.94
22.5	258,022	2,536	0.0098	0.9902	81.52
23.5	252,936	1,343	0.0053	0.9947	80.72
24.5	255,255	725	0.0028	0.9972	80.29
25.5	246,057	9,144	0.0372	0.9628	80.06
26.5	192,099		0.0000	1.0000	77.08
27.5	195,240	871	0.0045	0.9955	77.08
28.5	176,601	14,605	0.0827	0.9173	76.74
29.5	157,021	28,346	0.1805	0.8195	70.39
30.5	129,477	1,742	0.0135	0.9865	57.69
31.5	118,025	2,147	0.0182	0.9818	56.91
32.5	106,120	10,113	0.0953	0.9047	55.87
33.5	89,457	4,442	0.0497	0.9503	50.55
34.5	82,295	4,759	0.0578	0.9422	48.04
35.5	77,717	6,813	0.0877	0.9123	45.26
36.5	83,981	1,590	0.0189	0.9811	41.29
37.5	82,587	1,652	0.0200	0.9800	40.51
38.5	79,751	37	0.0005	0.9995	39.70

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2016			EXPERIENCE BAND 1976-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	73,804	11,088	0.1502	0.8498	39.68
40.5	62,381	521	0.0083	0.9917	33.72
41.5	61,108	1,453	0.0238	0.9762	33.44
42.5	59,252	188	0.0032	0.9968	32.64
43.5	58,831	975	0.0166	0.9834	32.54
44.5	77,147	26,538	0.3440	0.6560	32.00
45.5	49,698	260	0.0052	0.9948	20.99
46.5	63,270	797	0.0126	0.9874	20.88
47.5	60,155		0.0000	1.0000	20.62
48.5	60,282		0.0000	1.0000	20.62
49.5	61,402	176	0.0029	0.9971	20.62
50.5	59,110	218	0.0037	0.9963	20.56
51.5	67,112		0.0000	1.0000	20.49
52.5	65,994	1,146	0.0174	0.9826	20.49
53.5	68,740	480	0.0070	0.9930	20.13
54.5	68,260	4,796	0.0703	0.9297	19.99
55.5	57,594		0.0000	1.0000	18.59
56.5	57,737		0.0000	1.0000	18.59
57.5	52,699	354	0.0067	0.9933	18.59
58.5	52,476		0.0000	1.0000	18.46
59.5	52,375		0.0000	1.0000	18.46
60.5	52,081		0.0000	1.0000	18.46
61.5	37,704		0.0000	1.0000	18.46
62.5	60,543	7,561	0.1249	0.8751	18.46
63.5	44,109		0.0000	1.0000	16.15
64.5	44,109		0.0000	1.0000	16.15
65.5	44,015	1,403	0.0319	0.9681	16.15
66.5	42,215		0.0000	1.0000	15.64
67.5	42,215		0.0000	1.0000	15.64
68.5	33,357		0.0000	1.0000	15.64
69.5	33,357	343	0.0103	0.9897	15.64
70.5	31,599		0.0000	1.0000	15.48
71.5	31,599		0.0000	1.0000	15.48
72.5	31,599		0.0000	1.0000	15.48
73.5	31,599		0.0000	1.0000	15.48
74.5	31,599		0.0000	1.0000	15.48
75.5	31,469	111	0.0035	0.9965	15.48
76.5	31,917	560	0.0175	0.9825	15.42
77.5	30,155		0.0000	1.0000	15.15
78.5	30,155		0.0000	1.0000	15.15

COLUMBIA GAS OF PENNSYLVANIA, INC.

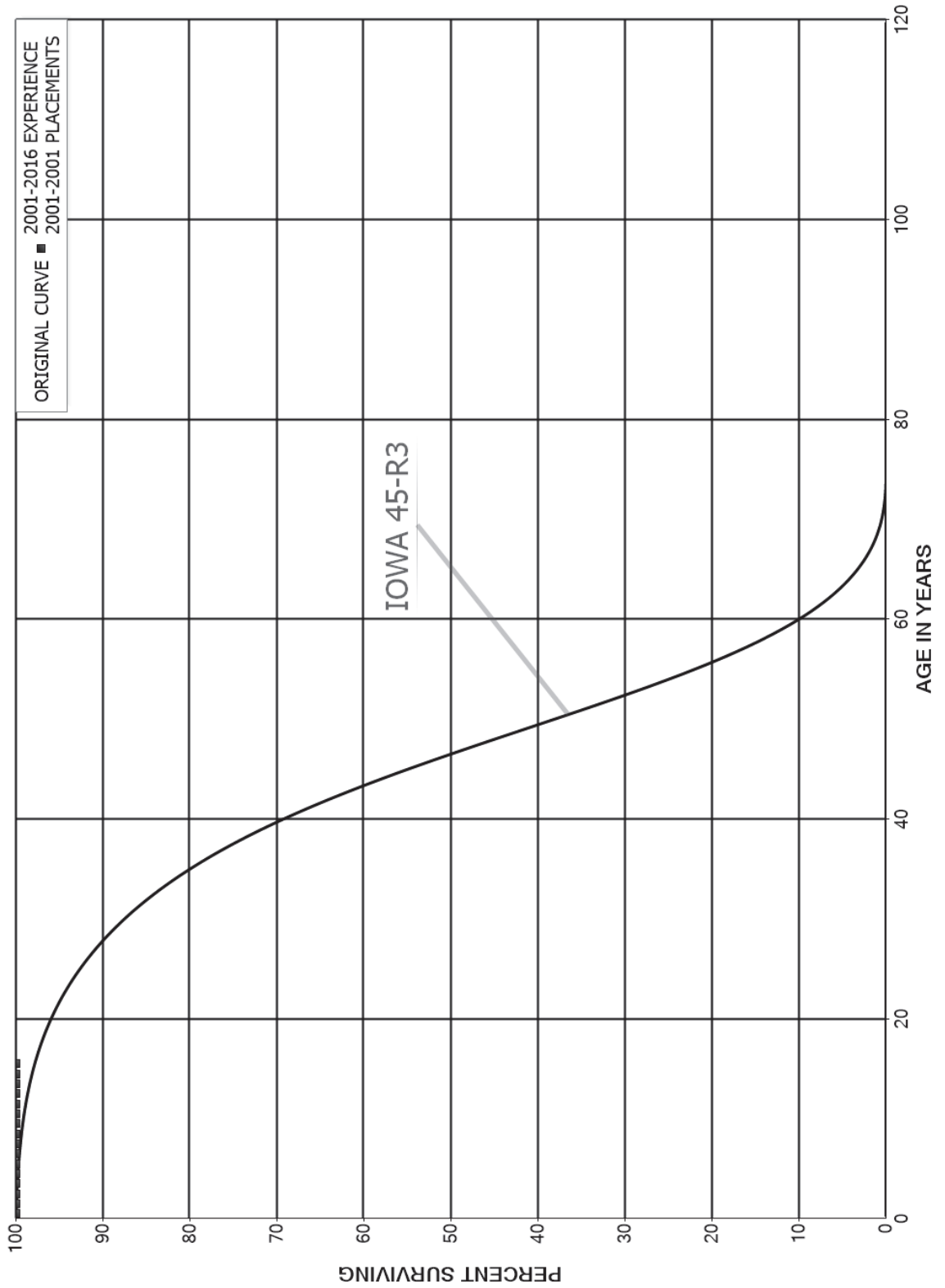
ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2016			EXPERIENCE BAND 1976-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,053		0.0000	1.0000	15.15
80.5	5,053		0.0000	1.0000	15.15
81.5	5,053		0.0000	1.0000	15.15
82.5	4,275	127	0.0297	0.9703	15.15
83.5	4,148		0.0000	1.0000	14.70
84.5	4,148		0.0000	1.0000	14.70
85.5	143		0.0000	1.0000	14.70
86.5	143		0.0000	1.0000	14.70
87.5	143		0.0000	1.0000	14.70
88.5	143		0.0000	1.0000	14.70
89.5	143		0.0000	1.0000	14.70
90.5	143		0.0000	1.0000	14.70
91.5	143		0.0000	1.0000	14.70
92.5	143		0.0000	1.0000	14.70
93.5	143		0.0000	1.0000	14.70
94.5	143		0.0000	1.0000	14.70
95.5	143		0.0000	1.0000	14.70
96.5	143		0.0000	1.0000	14.70
97.5					14.70



COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION  
ORIGINAL AND SMOOTH SURVIVOR CURVES



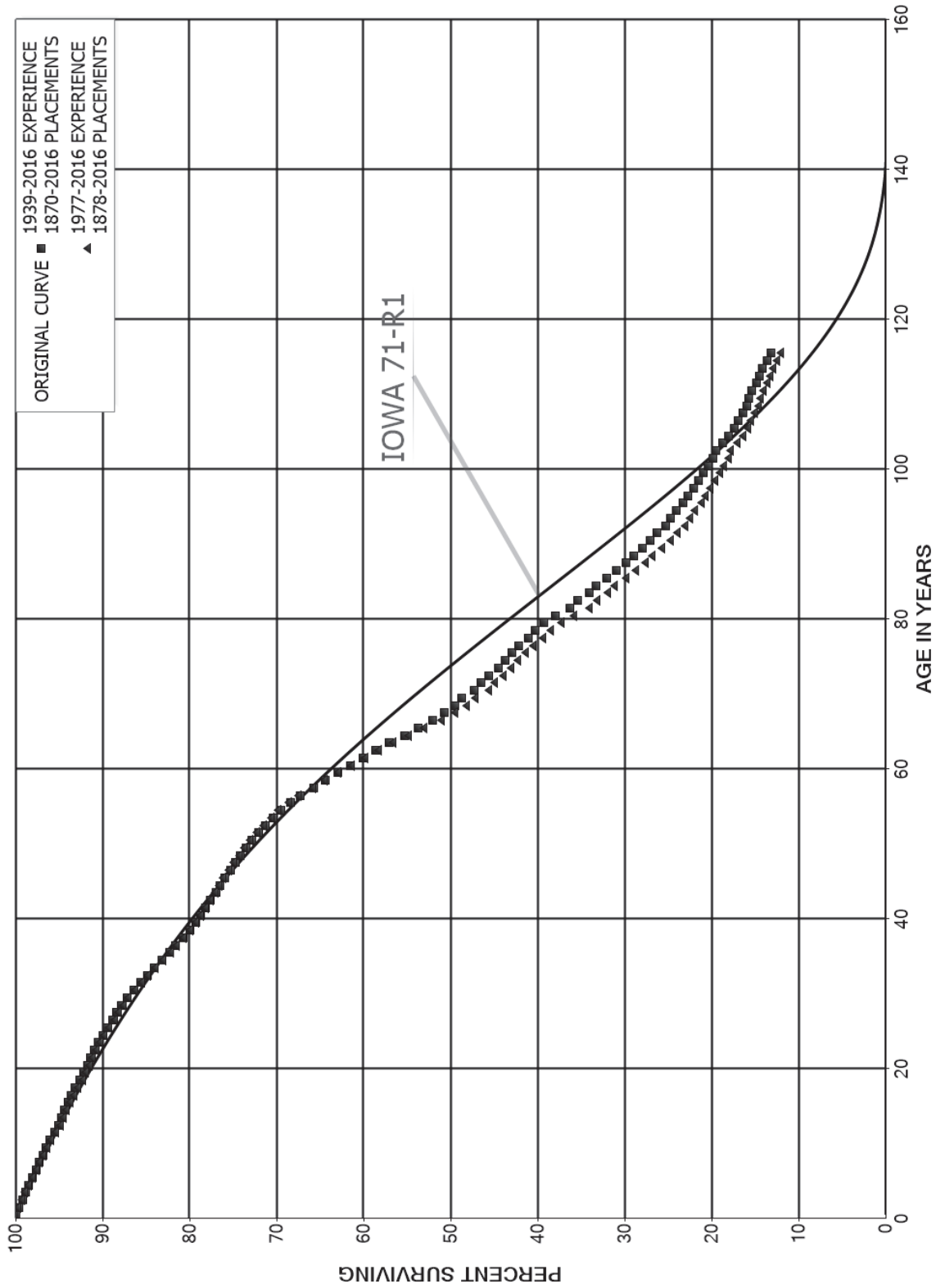
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2001			EXPERIENCE BAND 2001-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,515		0.0000	1.0000	100.00
0.5	16,515		0.0000	1.0000	100.00
1.5	16,515		0.0000	1.0000	100.00
2.5	16,515		0.0000	1.0000	100.00
3.5	16,515		0.0000	1.0000	100.00
4.5	16,515		0.0000	1.0000	100.00
5.5	16,515		0.0000	1.0000	100.00
6.5	16,515		0.0000	1.0000	100.00
7.5	16,515		0.0000	1.0000	100.00
8.5	16,515		0.0000	1.0000	100.00
9.5	16,515		0.0000	1.0000	100.00
10.5	16,515		0.0000	1.0000	100.00
11.5	16,515		0.0000	1.0000	100.00
12.5	16,515		0.0000	1.0000	100.00
13.5	16,515		0.0000	1.0000	100.00
14.5	16,515		0.0000	1.0000	100.00
15.5					100.00

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNTS 376.1, 376.3 AND 376.45 MAINS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1870-2016

EXPERIENCE BAND 1939-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,337,362,877	536,537	0.0004	0.9996	100.00
0.5	1,175,780,482	4,490,317	0.0038	0.9962	99.96
1.5	1,049,138,250	3,904,643	0.0037	0.9963	99.58
2.5	921,780,278	3,558,004	0.0039	0.9961	99.21
3.5	797,982,736	2,981,306	0.0037	0.9963	98.82
4.5	702,627,907	2,821,418	0.0040	0.9960	98.46
5.5	615,472,731	2,517,319	0.0041	0.9959	98.06
6.5	569,029,849	2,212,779	0.0039	0.9961	97.66
7.5	533,482,502	2,167,594	0.0041	0.9959	97.28
8.5	476,988,990	2,106,727	0.0044	0.9956	96.88
9.5	442,020,441	1,583,742	0.0036	0.9964	96.46
10.5	420,275,011	2,433,987	0.0058	0.9942	96.11
11.5	396,220,982	1,913,188	0.0048	0.9952	95.55
12.5	377,584,843	1,433,620	0.0038	0.9962	95.09
13.5	369,010,396	1,420,374	0.0038	0.9962	94.73
14.5	360,804,609	1,368,473	0.0038	0.9962	94.37
15.5	351,489,791	1,558,792	0.0044	0.9956	94.01
16.5	329,207,033	1,548,258	0.0047	0.9953	93.59
17.5	317,370,608	1,833,661	0.0058	0.9942	93.15
18.5	304,994,788	1,415,166	0.0046	0.9954	92.61
19.5	290,707,020	1,407,489	0.0048	0.9952	92.18
20.5	278,962,719	1,195,812	0.0043	0.9957	91.74
21.5	268,282,362	1,178,164	0.0044	0.9956	91.34
22.5	256,338,049	1,301,687	0.0051	0.9949	90.94
23.5	246,300,685	1,360,917	0.0055	0.9945	90.48
24.5	236,786,102	1,350,612	0.0057	0.9943	89.98
25.5	228,424,117	1,654,831	0.0072	0.9928	89.47
26.5	219,670,599	1,174,876	0.0053	0.9947	88.82
27.5	209,936,913	1,290,250	0.0061	0.9939	88.34
28.5	199,133,097	1,367,339	0.0069	0.9931	87.80
29.5	189,731,093	1,751,446	0.0092	0.9908	87.20
30.5	179,317,194	1,618,936	0.0090	0.9910	86.39
31.5	170,041,762	1,441,487	0.0085	0.9915	85.61
32.5	160,392,333	1,589,902	0.0099	0.9901	84.89
33.5	151,704,867	1,554,375	0.0102	0.9898	84.05
34.5	141,094,759	1,499,268	0.0106	0.9894	83.19
35.5	130,697,147	1,127,670	0.0086	0.9914	82.30
36.5	121,727,125	1,280,477	0.0105	0.9895	81.59
37.5	114,717,567	1,141,673	0.0100	0.9900	80.73
38.5	108,478,611	806,778	0.0074	0.9926	79.93

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	102,534,363	834,527	0.0081	0.9919	79.34
40.5	99,050,818	702,178	0.0071	0.9929	78.69
41.5	95,486,892	692,604	0.0073	0.9927	78.13
42.5	91,994,179	724,606	0.0079	0.9921	77.57
43.5	88,085,140	552,770	0.0063	0.9937	76.95
44.5	85,723,644	554,064	0.0065	0.9935	76.47
45.5	81,387,190	737,976	0.0091	0.9909	75.98
46.5	78,924,832	597,456	0.0076	0.9924	75.29
47.5	75,305,639	599,837	0.0080	0.9920	74.72
48.5	71,544,016	580,581	0.0081	0.9919	74.12
49.5	66,890,343	644,639	0.0096	0.9904	73.52
50.5	61,877,589	633,640	0.0102	0.9898	72.81
51.5	58,316,834	654,131	0.0112	0.9888	72.07
52.5	53,903,369	667,568	0.0124	0.9876	71.26
53.5	49,413,139	575,334	0.0116	0.9884	70.38
54.5	45,925,704	767,706	0.0167	0.9833	69.56
55.5	42,245,998	706,440	0.0167	0.9833	68.39
56.5	38,428,224	867,374	0.0226	0.9774	67.25
57.5	34,552,388	693,337	0.0201	0.9799	65.73
58.5	30,275,872	672,325	0.0222	0.9778	64.41
59.5	26,501,964	632,176	0.0239	0.9761	62.98
60.5	23,469,946	545,979	0.0233	0.9767	61.48
61.5	18,671,646	444,931	0.0238	0.9762	60.05
62.5	16,497,730	431,137	0.0261	0.9739	58.62
63.5	14,694,170	451,554	0.0307	0.9693	57.09
64.5	12,245,619	352,121	0.0288	0.9712	55.33
65.5	11,098,609	345,058	0.0311	0.9689	53.74
66.5	9,610,128	247,180	0.0257	0.9743	52.07
67.5	8,649,676	201,561	0.0233	0.9767	50.73
68.5	8,373,298	143,700	0.0172	0.9828	49.55
69.5	8,218,544	230,729	0.0281	0.9719	48.70
70.5	7,902,450	133,005	0.0168	0.9832	47.33
71.5	7,841,739	160,166	0.0204	0.9796	46.54
72.5	7,672,383	175,832	0.0229	0.9771	45.59
73.5	7,662,375	131,075	0.0171	0.9829	44.54
74.5	7,613,164	139,363	0.0183	0.9817	43.78
75.5	7,311,867	132,124	0.0181	0.9819	42.98
76.5	7,091,666	181,821	0.0256	0.9744	42.20
77.5	6,709,773	127,244	0.0190	0.9810	41.12
78.5	6,520,573	166,919	0.0256	0.9744	40.34

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,275,033	207,314	0.0330	0.9670	39.31
80.5	6,014,130	267,866	0.0445	0.9555	38.01
81.5	5,700,580	137,467	0.0241	0.9759	36.31
82.5	5,522,085	213,941	0.0387	0.9613	35.44
83.5	5,279,459	128,991	0.0244	0.9756	34.07
84.5	5,115,785	181,899	0.0356	0.9644	33.23
85.5	4,782,334	172,518	0.0361	0.9639	32.05
86.5	4,450,298	153,856	0.0346	0.9654	30.90
87.5	4,096,729	115,200	0.0281	0.9719	29.83
88.5	3,827,208	131,796	0.0344	0.9656	28.99
89.5	3,601,878	125,541	0.0349	0.9651	27.99
90.5	3,331,143	94,111	0.0283	0.9717	27.02
91.5	3,111,897	108,991	0.0350	0.9650	26.25
92.5	2,916,752	74,030	0.0254	0.9746	25.33
93.5	2,788,476	69,088	0.0248	0.9752	24.69
94.5	2,566,957	87,891	0.0342	0.9658	24.08
95.5	2,439,257	58,872	0.0241	0.9759	23.25
96.5	2,368,749	61,172	0.0258	0.9742	22.69
97.5	2,293,355	62,374	0.0272	0.9728	22.11
98.5	2,223,723	60,799	0.0273	0.9727	21.50
99.5	2,140,155	49,821	0.0233	0.9767	20.92
100.5	2,072,699	59,751	0.0288	0.9712	20.43
101.5	1,993,600	33,827	0.0170	0.9830	19.84
102.5	1,935,456	78,579	0.0406	0.9594	19.50
103.5	1,815,064	67,807	0.0374	0.9626	18.71
104.5	1,731,303	63,094	0.0364	0.9636	18.01
105.5	1,644,379	36,819	0.0224	0.9776	17.36
106.5	1,586,986	51,027	0.0322	0.9678	16.97
107.5	1,515,993	43,040	0.0284	0.9716	16.42
108.5	1,439,894	17,160	0.0119	0.9881	15.96
109.5	1,351,897	31,370	0.0232	0.9768	15.77
110.5	1,301,347	48,149	0.0370	0.9630	15.40
111.5	1,220,297	24,436	0.0200	0.9800	14.83
112.5	1,157,796	28,320	0.0245	0.9755	14.53
113.5	1,097,026	42,701	0.0389	0.9611	14.18
114.5	1,000,460	30,679	0.0307	0.9693	13.63
115.5	925,450	2,291	0.0025	0.9975	13.21
116.5	796,728	3,244	0.0041	0.9959	13.18
117.5	768,677	3,780	0.0049	0.9951	13.12
118.5	699,900	2,928	0.0042	0.9958	13.06

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	684,005	23,607	0.0345	0.9655	13.00
120.5	573,606	34,274	0.0598	0.9402	12.55
121.5	536,951	17,962	0.0335	0.9665	11.80
122.5	480,421	23,866	0.0497	0.9503	11.41
123.5	401,918	39,601	0.0985	0.9015	10.84
124.5	346,364	9,622	0.0278	0.9722	9.77
125.5	326,347	2,265	0.0069	0.9931	9.50
126.5	301,663		0.0000	1.0000	9.44
127.5	297,176		0.0000	1.0000	9.44
128.5	257,753	95,118	0.3690	0.6310	9.44
129.5	99,056	79,586	0.8034	0.1966	5.95
130.5	7,763	3,689	0.4751	0.5249	1.17
131.5	4,075	3,720	0.9129	0.0871	0.61
132.5	355	225	0.6340	0.3660	0.05
133.5	130	130	1.0000		0.02
134.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1977-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,250,845,932	506,248	0.0004	0.9996	100.00
0.5	1,091,544,153	4,266,888	0.0039	0.9961	99.96
1.5	966,861,215	3,751,717	0.0039	0.9961	99.57
2.5	840,389,937	3,345,336	0.0040	0.9960	99.18
3.5	719,564,484	2,827,912	0.0039	0.9961	98.79
4.5	623,701,554	2,633,909	0.0042	0.9958	98.40
5.5	540,258,996	2,354,817	0.0044	0.9956	97.98
6.5	494,381,271	2,102,932	0.0043	0.9957	97.56
7.5	460,126,357	1,986,793	0.0043	0.9957	97.14
8.5	406,561,782	1,970,628	0.0048	0.9952	96.72
9.5	375,007,304	1,432,797	0.0038	0.9962	96.25
10.5	357,438,596	2,300,641	0.0064	0.9936	95.89
11.5	336,189,763	1,761,389	0.0052	0.9948	95.27
12.5	321,075,446	1,239,484	0.0039	0.9961	94.77
13.5	316,735,725	1,257,568	0.0040	0.9960	94.40
14.5	311,808,496	1,266,155	0.0041	0.9959	94.03
15.5	306,534,105	1,392,570	0.0045	0.9955	93.65
16.5	287,575,691	1,402,127	0.0049	0.9951	93.22
17.5	279,500,489	1,657,542	0.0059	0.9941	92.77
18.5	271,259,870	1,244,129	0.0046	0.9954	92.22
19.5	260,623,050	1,136,794	0.0044	0.9956	91.79
20.5	252,541,093	1,043,929	0.0041	0.9959	91.39
21.5	247,492,284	1,078,449	0.0044	0.9956	91.02
22.5	238,254,087	1,170,445	0.0049	0.9951	90.62
23.5	230,594,336	1,268,693	0.0055	0.9945	90.17
24.5	224,879,643	1,289,604	0.0057	0.9943	89.68
25.5	218,050,543	1,551,283	0.0071	0.9929	89.16
26.5	211,724,213	1,122,159	0.0053	0.9947	88.53
27.5	203,744,016	1,216,734	0.0060	0.9940	88.06
28.5	193,508,394	1,303,824	0.0067	0.9933	87.53
29.5	183,990,717	1,691,283	0.0092	0.9908	86.94
30.5	173,679,677	1,551,737	0.0089	0.9911	86.15
31.5	164,290,003	1,353,878	0.0082	0.9918	85.38
32.5	154,542,386	1,538,818	0.0100	0.9900	84.67
33.5	145,789,675	1,455,535	0.0100	0.9900	83.83
34.5	135,239,485	1,430,343	0.0106	0.9894	82.99
35.5	124,963,555	1,058,210	0.0085	0.9915	82.11
36.5	115,934,921	1,206,256	0.0104	0.9896	81.42
37.5	108,937,539	1,061,441	0.0097	0.9903	80.57
38.5	102,638,511	736,116	0.0072	0.9928	79.79



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1977-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	96,711,770	746,147	0.0077	0.9923	79.21
40.5	93,319,385	650,370	0.0070	0.9930	78.60
41.5	89,808,180	627,797	0.0070	0.9930	78.06
42.5	86,338,510	630,273	0.0073	0.9927	77.51
43.5	82,531,183	499,048	0.0060	0.9940	76.94
44.5	80,126,079	459,165	0.0057	0.9943	76.48
45.5	75,943,180	673,309	0.0089	0.9911	76.04
46.5	73,881,297	538,791	0.0073	0.9927	75.37
47.5	70,811,743	559,124	0.0079	0.9921	74.82
48.5	67,354,734	539,280	0.0080	0.9920	74.23
49.5	62,997,779	596,208	0.0095	0.9905	73.63
50.5	58,275,429	593,020	0.0102	0.9898	72.93
51.5	54,930,375	622,107	0.0113	0.9887	72.19
52.5	50,650,896	626,941	0.0124	0.9876	71.37
53.5	46,328,047	525,651	0.0113	0.9887	70.49
54.5	42,861,046	701,332	0.0164	0.9836	69.69
55.5	38,716,020	676,058	0.0175	0.9825	68.55
56.5	34,838,704	824,832	0.0237	0.9763	67.35
57.5	30,962,275	648,700	0.0210	0.9790	65.76
58.5	26,468,833	629,534	0.0238	0.9762	64.38
59.5	22,636,863	551,920	0.0244	0.9756	62.85
60.5	19,595,544	506,482	0.0258	0.9742	61.32
61.5	14,879,042	391,937	0.0263	0.9737	59.73
62.5	12,813,622	374,637	0.0292	0.9708	58.16
63.5	11,651,556	350,049	0.0300	0.9700	56.46
64.5	9,256,371	310,259	0.0335	0.9665	54.76
65.5	8,102,398	301,767	0.0372	0.9628	52.93
66.5	6,699,671	204,388	0.0305	0.9695	50.96
67.5	5,837,720	157,572	0.0270	0.9730	49.40
68.5	5,546,965	110,057	0.0198	0.9802	48.07
69.5	5,500,640	181,595	0.0330	0.9670	47.11
70.5	5,264,616	84,198	0.0160	0.9840	45.56
71.5	5,275,659	112,735	0.0214	0.9786	44.83
72.5	5,264,904	105,844	0.0201	0.9799	43.87
73.5	5,224,049	96,982	0.0186	0.9814	42.99
74.5	5,169,233	105,622	0.0204	0.9796	42.19
75.5	5,182,423	112,917	0.0218	0.9782	41.33
76.5	5,170,677	152,672	0.0295	0.9705	40.43
77.5	4,867,591	104,691	0.0215	0.9785	39.24
78.5	4,818,329	147,484	0.0306	0.9694	38.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1977-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,668,578	180,891	0.0387	0.9613	37.22
80.5	4,549,163	226,317	0.0497	0.9503	35.78
81.5	4,302,432	110,961	0.0258	0.9742	34.00
82.5	4,235,650	162,147	0.0383	0.9617	33.12
83.5	4,152,099	100,413	0.0242	0.9758	31.85
84.5	4,082,317	172,954	0.0424	0.9576	31.08
85.5	3,804,012	149,884	0.0394	0.9606	29.76
86.5	3,598,355	132,606	0.0369	0.9631	28.59
87.5	3,308,757	102,237	0.0309	0.9691	27.54
88.5	3,165,642	130,225	0.0411	0.9589	26.69
89.5	3,181,644	124,694	0.0392	0.9608	25.59
90.5	3,094,986	90,887	0.0294	0.9706	24.59
91.5	2,974,571	108,387	0.0364	0.9636	23.86
92.5	2,825,144	73,635	0.0261	0.9739	22.99
93.5	2,782,887	69,088	0.0248	0.9752	22.39
94.5	2,561,912	87,891	0.0343	0.9657	21.84
95.5	2,434,815	58,839	0.0242	0.9758	21.09
96.5	2,368,290	61,172	0.0258	0.9742	20.58
97.5	2,293,173	62,374	0.0272	0.9728	20.05
98.5	2,223,723	60,799	0.0273	0.9727	19.50
99.5	2,140,155	49,821	0.0233	0.9767	18.97
100.5	2,072,699	59,751	0.0288	0.9712	18.53
101.5	1,993,600	33,827	0.0170	0.9830	17.99
102.5	1,935,456	78,579	0.0406	0.9594	17.69
103.5	1,815,064	67,807	0.0374	0.9626	16.97
104.5	1,731,303	63,094	0.0364	0.9636	16.34
105.5	1,644,379	36,819	0.0224	0.9776	15.74
106.5	1,586,986	51,027	0.0322	0.9678	15.39
107.5	1,515,993	43,040	0.0284	0.9716	14.89
108.5	1,439,894	17,160	0.0119	0.9881	14.47
109.5	1,351,897	31,370	0.0232	0.9768	14.30
110.5	1,301,347	48,149	0.0370	0.9630	13.97
111.5	1,220,297	24,436	0.0200	0.9800	13.45
112.5	1,157,796	28,320	0.0245	0.9755	13.18
113.5	1,097,026	42,701	0.0389	0.9611	12.86
114.5	1,000,460	30,679	0.0307	0.9693	12.36
115.5	925,450	2,291	0.0025	0.9975	11.98
116.5	796,728	3,244	0.0041	0.9959	11.95
117.5	768,677	3,780	0.0049	0.9951	11.90
118.5	699,900	2,928	0.0042	0.9958	11.84

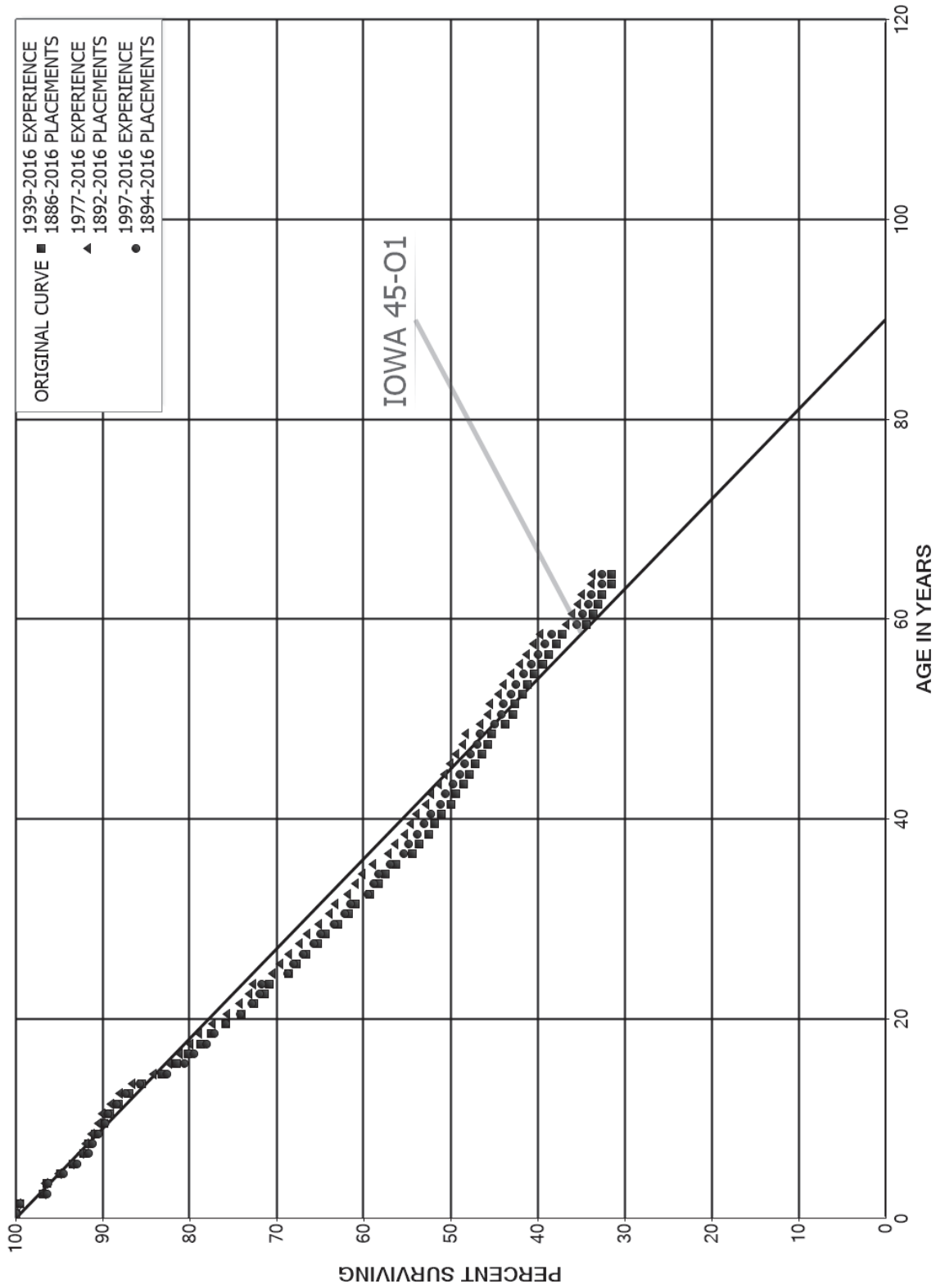
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1977-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	684,005	23,607	0.0345	0.9655	11.79
120.5	573,606	34,274	0.0598	0.9402	11.39
121.5	536,951	17,962	0.0335	0.9665	10.71
122.5	480,421	23,866	0.0497	0.9503	10.35
123.5	401,918	39,601	0.0985	0.9015	9.83
124.5	346,364	9,622	0.0278	0.9722	8.86
125.5	326,347	2,265	0.0069	0.9931	8.62
126.5	301,663		0.0000	1.0000	8.56
127.5	297,176		0.0000	1.0000	8.56
128.5	257,753	95,118	0.3690	0.6310	8.56
129.5	99,056	79,586	0.8034	0.1966	5.40
130.5	7,763	3,689	0.4751	0.5249	1.06
131.5	4,075	3,720	0.9129	0.0871	0.56
132.5	355	225	0.6340	0.3660	0.05
133.5	130	130	1.0000		0.02
134.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2016

EXPERIENCE BAND 1939-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,613,801	31,328	0.0006	0.9994	100.00
0.5	37,526,204	181,697	0.0048	0.9952	99.94
1.5	37,195,473	984,939	0.0265	0.9735	99.45
2.5	25,562,039	105,109	0.0041	0.9959	96.82
3.5	22,377,533	368,972	0.0165	0.9835	96.42
4.5	20,285,415	307,994	0.0152	0.9848	94.83
5.5	18,741,137	251,087	0.0134	0.9866	93.39
6.5	17,591,375	110,925	0.0063	0.9937	92.14
7.5	16,342,723	138,005	0.0084	0.9916	91.56
8.5	14,922,154	147,875	0.0099	0.9901	90.79
9.5	14,697,726	120,494	0.0082	0.9918	89.89
10.5	13,580,068	147,593	0.0109	0.9891	89.15
11.5	13,147,860	182,803	0.0139	0.9861	88.18
12.5	12,514,191	209,517	0.0167	0.9833	86.96
13.5	11,730,398	316,322	0.0270	0.9730	85.50
14.5	11,246,636	232,095	0.0206	0.9794	83.19
15.5	10,905,323	171,289	0.0157	0.9843	81.48
16.5	9,777,360	183,567	0.0188	0.9812	80.20
17.5	9,230,170	134,767	0.0146	0.9854	78.69
18.5	8,789,030	196,002	0.0223	0.9777	77.54
19.5	8,137,754	182,115	0.0224	0.9776	75.81
20.5	7,538,817	152,963	0.0203	0.9797	74.12
21.5	7,223,726	118,512	0.0164	0.9836	72.61
22.5	6,763,456	57,628	0.0085	0.9915	71.42
23.5	6,514,917	199,272	0.0306	0.9694	70.81
24.5	6,222,599	85,836	0.0138	0.9862	68.65
25.5	6,077,185	96,373	0.0159	0.9841	67.70
26.5	5,734,300	112,637	0.0196	0.9804	66.63
27.5	5,232,607	76,399	0.0146	0.9854	65.32
28.5	4,790,013	106,785	0.0223	0.9777	64.36
29.5	4,475,166	84,921	0.0190	0.9810	62.93
30.5	4,193,307	56,891	0.0136	0.9864	61.74
31.5	3,966,917	104,391	0.0263	0.9737	60.90
32.5	3,915,220	63,808	0.0163	0.9837	59.30
33.5	3,732,929	54,894	0.0147	0.9853	58.33
34.5	3,255,655	68,089	0.0209	0.9791	57.47
35.5	3,041,222	98,361	0.0323	0.9677	56.27
36.5	2,828,014	45,536	0.0161	0.9839	54.45
37.5	2,700,494	54,041	0.0200	0.9800	53.57
38.5	2,594,908	34,858	0.0134	0.9866	52.50

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,528,604	37,375	0.0148	0.9852	51.80
40.5	2,412,341	49,832	0.0207	0.9793	51.03
41.5	2,290,799	25,442	0.0111	0.9889	49.98
42.5	2,182,297	39,840	0.0183	0.9817	49.42
43.5	2,015,245	29,939	0.0149	0.9851	48.52
44.5	1,848,227	25,253	0.0137	0.9863	47.80
45.5	1,645,219	24,259	0.0147	0.9853	47.14
46.5	1,592,875	25,123	0.0158	0.9842	46.45
47.5	1,490,060	12,476	0.0084	0.9916	45.72
48.5	1,485,337	52,676	0.0355	0.9645	45.33
49.5	1,401,554	27,598	0.0197	0.9803	43.73
50.5	1,271,326	6,254	0.0049	0.9951	42.87
51.5	1,254,828	27,709	0.0221	0.9779	42.65
52.5	1,200,975	15,584	0.0130	0.9870	41.71
53.5	1,052,364	21,117	0.0201	0.9799	41.17
54.5	1,035,915	23,764	0.0229	0.9771	40.35
55.5	943,213	17,367	0.0184	0.9816	39.42
56.5	779,384	16,322	0.0209	0.9791	38.69
57.5	693,818	12,547	0.0181	0.9819	37.88
58.5	543,874	41,047	0.0755	0.9245	37.20
59.5	426,800	9,111	0.0213	0.9787	34.39
60.5	350,040	6,658	0.0190	0.9810	33.66
61.5	241,127	2,796	0.0116	0.9884	33.02
62.5	213,242	7,058	0.0331	0.9669	32.63
63.5	128,945	147	0.0011	0.9989	31.55
64.5	52,963	64	0.0012	0.9988	31.52
65.5	31,878	405	0.0127	0.9873	31.48
66.5	18,890	508	0.0269	0.9731	31.08
67.5	17,179	712	0.0415	0.9585	30.24
68.5	15,547	168	0.0108	0.9892	28.99
69.5	14,717	621	0.0422	0.9578	28.68
70.5	13,782	31	0.0022	0.9978	27.47
71.5	12,952	366	0.0283	0.9717	27.40
72.5	16,017	167	0.0104	0.9896	26.63
73.5	15,718	145	0.0092	0.9908	26.35
74.5	9,968	127	0.0128	0.9872	26.11
75.5	7,018	4	0.0006	0.9994	25.78
76.5	6,047	243	0.0401	0.9599	25.76
77.5	4,913	109	0.0221	0.9779	24.73
78.5	4,200		0.0000	1.0000	24.18

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,319		0.0000	1.0000	24.18
80.5	4,098		0.0000	1.0000	24.18
81.5	4,743	50	0.0105	0.9895	24.18
82.5	4,234	150	0.0355	0.9645	23.93
83.5	2,608	168	0.0643	0.9357	23.08
84.5	1,998		0.0000	1.0000	21.59
85.5	1,794	40	0.0225	0.9775	21.59
86.5	1,548		0.0000	1.0000	21.11
87.5	1,119		0.0000	1.0000	21.11
88.5	986		0.0000	1.0000	21.11
89.5	986		0.0000	1.0000	21.11
90.5	986		0.0000	1.0000	21.11
91.5	986		0.0000	1.0000	21.11
92.5	986		0.0000	1.0000	21.11
93.5	986		0.0000	1.0000	21.11
94.5	986		0.0000	1.0000	21.11
95.5	986		0.0000	1.0000	21.11
96.5	900	18	0.0198	0.9802	21.11
97.5	882		0.0000	1.0000	20.69
98.5	882		0.0000	1.0000	20.69
99.5	882		0.0000	1.0000	20.69
100.5	882		0.0000	1.0000	20.69
101.5	882		0.0000	1.0000	20.69
102.5	795		0.0000	1.0000	20.69
103.5	795		0.0000	1.0000	20.69
104.5	757		0.0000	1.0000	20.69
105.5	757		0.0000	1.0000	20.69
106.5	757		0.0000	1.0000	20.69
107.5	757		0.0000	1.0000	20.69
108.5	757		0.0000	1.0000	20.69
109.5	757		0.0000	1.0000	20.69
110.5	757		0.0000	1.0000	20.69
111.5	761		0.0000	1.0000	20.69
112.5	761		0.0000	1.0000	20.69
113.5	757		0.0000	1.0000	20.69
114.5	757		0.0000	1.0000	20.69
115.5	757		0.0000	1.0000	20.69
116.5	757		0.0000	1.0000	20.69
117.5	757		0.0000	1.0000	20.69
118.5	757		0.0000	1.0000	20.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	757		0.0000	1.0000	20.69
120.5	757		0.0000	1.0000	20.69
121.5	757		0.0000	1.0000	20.69
122.5					20.69



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2016

EXPERIENCE BAND 1977-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,898,163		0.0000	1.0000	100.00
0.5	33,916,540	147,812	0.0044	0.9956	100.00
1.5	33,706,969	943,267	0.0280	0.9720	99.56
2.5	22,221,497	59,851	0.0027	0.9973	96.78
3.5	19,128,765	318,601	0.0167	0.9833	96.52
4.5	17,303,127	249,671	0.0144	0.9856	94.91
5.5	15,911,248	203,055	0.0128	0.9872	93.54
6.5	14,835,875	81,854	0.0055	0.9945	92.35
7.5	13,559,551	90,845	0.0067	0.9933	91.84
8.5	12,193,948	110,752	0.0091	0.9909	91.22
9.5	11,954,451	63,456	0.0053	0.9947	90.39
10.5	10,997,934	116,451	0.0106	0.9894	89.91
11.5	10,657,223	126,412	0.0119	0.9881	88.96
12.5	10,223,713	159,214	0.0156	0.9844	87.91
13.5	9,621,094	280,405	0.0291	0.9709	86.54
14.5	9,350,719	193,746	0.0207	0.9793	84.02
15.5	9,249,419	137,520	0.0149	0.9851	82.27
16.5	8,338,193	126,574	0.0152	0.9848	81.05
17.5	7,997,239	104,040	0.0130	0.9870	79.82
18.5	7,791,421	146,796	0.0188	0.9812	78.78
19.5	7,271,866	155,125	0.0213	0.9787	77.30
20.5	6,774,585	127,610	0.0188	0.9812	75.65
21.5	6,706,688	101,044	0.0151	0.9849	74.22
22.5	6,316,237	44,014	0.0070	0.9930	73.11
23.5	6,162,742	186,690	0.0303	0.9697	72.60
24.5	6,000,193	74,397	0.0124	0.9876	70.40
25.5	5,885,115	85,058	0.0145	0.9855	69.52
26.5	5,575,752	103,710	0.0186	0.9814	68.52
27.5	5,090,765	66,775	0.0131	0.9869	67.24
28.5	4,658,949	94,426	0.0203	0.9797	66.36
29.5	4,356,528	77,542	0.0178	0.9822	65.02
30.5	4,084,292	43,025	0.0105	0.9895	63.86
31.5	3,871,933	92,752	0.0240	0.9760	63.19
32.5	3,832,926	51,028	0.0133	0.9867	61.67
33.5	3,663,678	48,280	0.0132	0.9868	60.85
34.5	3,193,802	61,883	0.0194	0.9806	60.05
35.5	2,988,921	94,266	0.0315	0.9685	58.89
36.5	2,781,213	38,542	0.0139	0.9861	57.03
37.5	2,660,024	49,682	0.0187	0.9813	56.24
38.5	2,558,893	30,545	0.0119	0.9881	55.19

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2016			EXPERIENCE BAND 1977-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,496,691	33,404	0.0134	0.9866	54.53	
40.5	2,384,358	45,911	0.0193	0.9807	53.80	
41.5	2,266,682	23,492	0.0104	0.9896	52.77	
42.5	2,160,857	37,366	0.0173	0.9827	52.22	
43.5	1,996,512	26,603	0.0133	0.9867	51.32	
44.5	1,832,235	23,211	0.0127	0.9873	50.63	
45.5	1,633,104	22,653	0.0139	0.9861	49.99	
46.5	1,583,918	23,868	0.0151	0.9849	49.30	
47.5	1,483,014	11,325	0.0076	0.9924	48.55	
48.5	1,479,794	52,282	0.0353	0.9647	48.18	
49.5	1,396,364	27,496	0.0197	0.9803	46.48	
50.5	1,266,107	5,987	0.0047	0.9953	45.57	
51.5	1,249,861	27,008	0.0216	0.9784	45.35	
52.5	1,196,495	15,324	0.0128	0.9872	44.37	
53.5	1,048,141	20,888	0.0199	0.9801	43.80	
54.5	1,032,048	23,234	0.0225	0.9775	42.93	
55.5	939,695	17,132	0.0182	0.9818	41.96	
56.5	776,104	15,845	0.0204	0.9796	41.20	
57.5	690,815	12,442	0.0180	0.9820	40.36	
58.5	540,829	40,668	0.0752	0.9248	39.63	
59.5	423,886	8,531	0.0201	0.9799	36.65	
60.5	347,700	6,353	0.0183	0.9817	35.91	
61.5	239,108	2,796	0.0117	0.9883	35.26	
62.5	211,326	7,042	0.0333	0.9667	34.84	
63.5	127,001	76	0.0006	0.9994	33.68	
64.5	51,128	31	0.0006	0.9994	33.66	
65.5	29,980	390	0.0130	0.9870	33.64	
66.5	17,022	355	0.0209	0.9791	33.20	
67.5	15,502	236	0.0152	0.9848	32.51	
68.5	14,335	168	0.0117	0.9883	32.02	
69.5	13,542	583	0.0431	0.9569	31.64	
70.5	12,693	15	0.0012	0.9988	30.28	
71.5	11,878	350	0.0294	0.9706	30.24	
72.5	14,959	152	0.0102	0.9898	29.35	
73.5	14,675	145	0.0099	0.9901	29.05	
74.5	8,925	127	0.0143	0.9857	28.77	
75.5	5,975	4	0.0007	0.9993	28.36	
76.5	5,273	243	0.0460	0.9540	28.34	
77.5	4,138	109	0.0262	0.9738	27.03	
78.5	3,410		0.0000	1.0000	26.32	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2016			EXPERIENCE BAND 1977-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,529		0.0000	1.0000	26.32
80.5	3,308		0.0000	1.0000	26.32
81.5	3,953	50	0.0126	0.9874	26.32
82.5	4,200	150	0.0358	0.9642	25.99
83.5	2,575	168	0.0652	0.9348	25.06
84.5	1,982		0.0000	1.0000	23.43
85.5	1,794	40	0.0225	0.9775	23.43
86.5	1,548		0.0000	1.0000	22.90
87.5	1,119		0.0000	1.0000	22.90
88.5	986		0.0000	1.0000	22.90
89.5	986		0.0000	1.0000	22.90
90.5	986		0.0000	1.0000	22.90
91.5	986		0.0000	1.0000	22.90
92.5	986		0.0000	1.0000	22.90
93.5	986		0.0000	1.0000	22.90
94.5	986		0.0000	1.0000	22.90
95.5	986		0.0000	1.0000	22.90
96.5	900	18	0.0198	0.9802	22.90
97.5	882		0.0000	1.0000	22.45
98.5	882		0.0000	1.0000	22.45
99.5	882		0.0000	1.0000	22.45
100.5	882		0.0000	1.0000	22.45
101.5	882		0.0000	1.0000	22.45
102.5	795		0.0000	1.0000	22.45
103.5	795		0.0000	1.0000	22.45
104.5	757		0.0000	1.0000	22.45
105.5	757		0.0000	1.0000	22.45
106.5	757		0.0000	1.0000	22.45
107.5	757		0.0000	1.0000	22.45
108.5	757		0.0000	1.0000	22.45
109.5	757		0.0000	1.0000	22.45
110.5	757		0.0000	1.0000	22.45
111.5	761		0.0000	1.0000	22.45
112.5	761		0.0000	1.0000	22.45
113.5	757		0.0000	1.0000	22.45
114.5	757		0.0000	1.0000	22.45
115.5	757		0.0000	1.0000	22.45
116.5	757		0.0000	1.0000	22.45
117.5	757		0.0000	1.0000	22.45
118.5	757		0.0000	1.0000	22.45

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2016			EXPERIENCE BAND 1977-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	757		0.0000	1.0000	22.45
120.5	757		0.0000	1.0000	22.45
121.5	757		0.0000	1.0000	22.45
122.5					22.45

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,403,576		0.0000	1.0000	100.00
0.5	28,951,973	137,077	0.0047	0.9953	100.00
1.5	28,874,718	911,984	0.0316	0.9684	99.53
2.5	17,593,003	27,187	0.0015	0.9985	96.38
3.5	14,556,675	269,267	0.0185	0.9815	96.23
4.5	12,728,240	194,905	0.0153	0.9847	94.45
5.5	11,373,322	166,605	0.0146	0.9854	93.01
6.5	10,544,983	57,303	0.0054	0.9946	91.65
7.5	9,441,892	64,484	0.0068	0.9932	91.15
8.5	8,604,211	70,958	0.0082	0.9918	90.52
9.5	8,556,660	41,523	0.0049	0.9951	89.78
10.5	7,814,058	78,960	0.0101	0.9899	89.34
11.5	7,738,501	95,464	0.0123	0.9877	88.44
12.5	7,417,349	136,155	0.0184	0.9816	87.35
13.5	6,865,797	254,960	0.0371	0.9629	85.75
14.5	6,743,253	161,660	0.0240	0.9760	82.56
15.5	6,621,026	91,630	0.0138	0.9862	80.58
16.5	5,667,576	97,382	0.0172	0.9828	79.47
17.5	5,287,777	59,814	0.0113	0.9887	78.10
18.5	4,979,509	88,858	0.0178	0.9822	77.22
19.5	4,525,855	102,070	0.0226	0.9774	75.84
20.5	4,124,281	72,125	0.0175	0.9825	74.13
21.5	4,019,189	46,942	0.0117	0.9883	72.83
22.5	3,789,084	12,058	0.0032	0.9968	71.98
23.5	3,727,402	156,690	0.0420	0.9580	71.75
24.5	3,633,350	38,112	0.0105	0.9895	68.74
25.5	3,753,524	57,776	0.0154	0.9846	68.02
26.5	3,496,850	65,648	0.0188	0.9812	66.97
27.5	3,141,614	36,940	0.0118	0.9882	65.71
28.5	2,798,878	64,353	0.0230	0.9770	64.94
29.5	2,595,495	50,497	0.0195	0.9805	63.45
30.5	2,454,565	26,330	0.0107	0.9893	62.21
31.5	2,329,129	76,878	0.0330	0.9670	61.54
32.5	2,428,769	26,578	0.0109	0.9891	59.51
33.5	2,399,180	25,596	0.0107	0.9893	58.86
34.5	2,108,141	44,355	0.0210	0.9790	58.23
35.5	2,057,197	57,754	0.0281	0.9719	57.01
36.5	1,993,430	19,183	0.0096	0.9904	55.41
37.5	1,977,848	39,296	0.0199	0.9801	54.87
38.5	1,979,050	26,258	0.0133	0.9867	53.78

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,988,356	30,894	0.0155	0.9845	53.07
40.5	1,939,930	39,165	0.0202	0.9798	52.25
41.5	2,009,348	21,888	0.0109	0.9891	51.19
42.5	1,948,962	35,525	0.0182	0.9818	50.63
43.5	1,857,108	26,261	0.0141	0.9859	49.71
44.5	1,771,908	22,831	0.0129	0.9871	49.01
45.5	1,589,932	21,971	0.0138	0.9862	48.38
46.5	1,557,875	23,695	0.0152	0.9848	47.71
47.5	1,460,147	11,075	0.0076	0.9924	46.98
48.5	1,458,435	51,252	0.0351	0.9649	46.63
49.5	1,376,877	25,609	0.0186	0.9814	44.99
50.5	1,249,083	5,282	0.0042	0.9958	44.15
51.5	1,234,029	26,494	0.0215	0.9785	43.96
52.5	1,183,164	15,123	0.0128	0.9872	43.02
53.5	1,035,913	20,345	0.0196	0.9804	42.47
54.5	1,021,062	23,140	0.0227	0.9773	41.64
55.5	931,906	16,998	0.0182	0.9818	40.69
56.5	769,561	15,842	0.0206	0.9794	39.95
57.5	685,671	12,442	0.0181	0.9819	39.13
58.5	536,708	40,668	0.0758	0.9242	38.42
59.5	419,901	8,531	0.0203	0.9797	35.51
60.5	343,976	6,350	0.0185	0.9815	34.79
61.5	235,655	2,499	0.0106	0.9894	34.14
62.5	208,544	6,977	0.0335	0.9665	33.78
63.5	124,845	76	0.0006	0.9994	32.65
64.5	49,643	31	0.0006	0.9994	32.63
65.5	28,697	387	0.0135	0.9865	32.61
66.5	15,934	355	0.0223	0.9777	32.17
67.5	14,978	236	0.0158	0.9842	31.45
68.5	13,943	168	0.0121	0.9879	30.96
69.5	13,150	583	0.0444	0.9556	30.58
70.5	12,409		0.0000	1.0000	29.23
71.5	11,609	350	0.0301	0.9699	29.23
72.5	14,690	152	0.0104	0.9896	28.35
73.5	14,406	130	0.0090	0.9910	28.05
74.5	8,671	127	0.0147	0.9853	27.80
75.5	5,721		0.0000	1.0000	27.39
76.5	4,841	243	0.0501	0.9499	27.39
77.5	3,944	109	0.0275	0.9725	26.02
78.5	3,215		0.0000	1.0000	25.30

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,335		0.0000	1.0000	25.30
80.5	3,114		0.0000	1.0000	25.30
81.5	3,759	50	0.0132	0.9868	25.30
82.5	3,336	81	0.0244	0.9756	24.97
83.5	1,780	168	0.0943	0.9057	24.36
84.5	1,208		0.0000	1.0000	22.06
85.5	1,019	40	0.0396	0.9604	22.06
86.5	773		0.0000	1.0000	21.19
87.5	345		0.0000	1.0000	21.19
88.5	212		0.0000	1.0000	21.19
89.5	212		0.0000	1.0000	21.19
90.5	212		0.0000	1.0000	21.19
91.5	212		0.0000	1.0000	21.19
92.5	212		0.0000	1.0000	21.19
93.5	212		0.0000	1.0000	21.19
94.5	212		0.0000	1.0000	21.19
95.5	212		0.0000	1.0000	21.19
96.5	126		0.0000	1.0000	21.19
97.5	126		0.0000	1.0000	21.19
98.5	126		0.0000	1.0000	21.19
99.5	126		0.0000	1.0000	21.19
100.5	126		0.0000	1.0000	21.19
101.5	126		0.0000	1.0000	21.19
102.5	795		0.0000	1.0000	21.19
103.5	795		0.0000	1.0000	21.19
104.5	757		0.0000	1.0000	21.19
105.5	757		0.0000	1.0000	21.19
106.5	757		0.0000	1.0000	21.19
107.5	757		0.0000	1.0000	21.19
108.5	757		0.0000	1.0000	21.19
109.5	757		0.0000	1.0000	21.19
110.5	757		0.0000	1.0000	21.19
111.5	761		0.0000	1.0000	21.19
112.5	761		0.0000	1.0000	21.19
113.5	757		0.0000	1.0000	21.19
114.5	757		0.0000	1.0000	21.19
115.5	757		0.0000	1.0000	21.19
116.5	757		0.0000	1.0000	21.19
117.5	757		0.0000	1.0000	21.19
118.5	757		0.0000	1.0000	21.19

COLUMBIA GAS OF PENNSYLVANIA, INC.

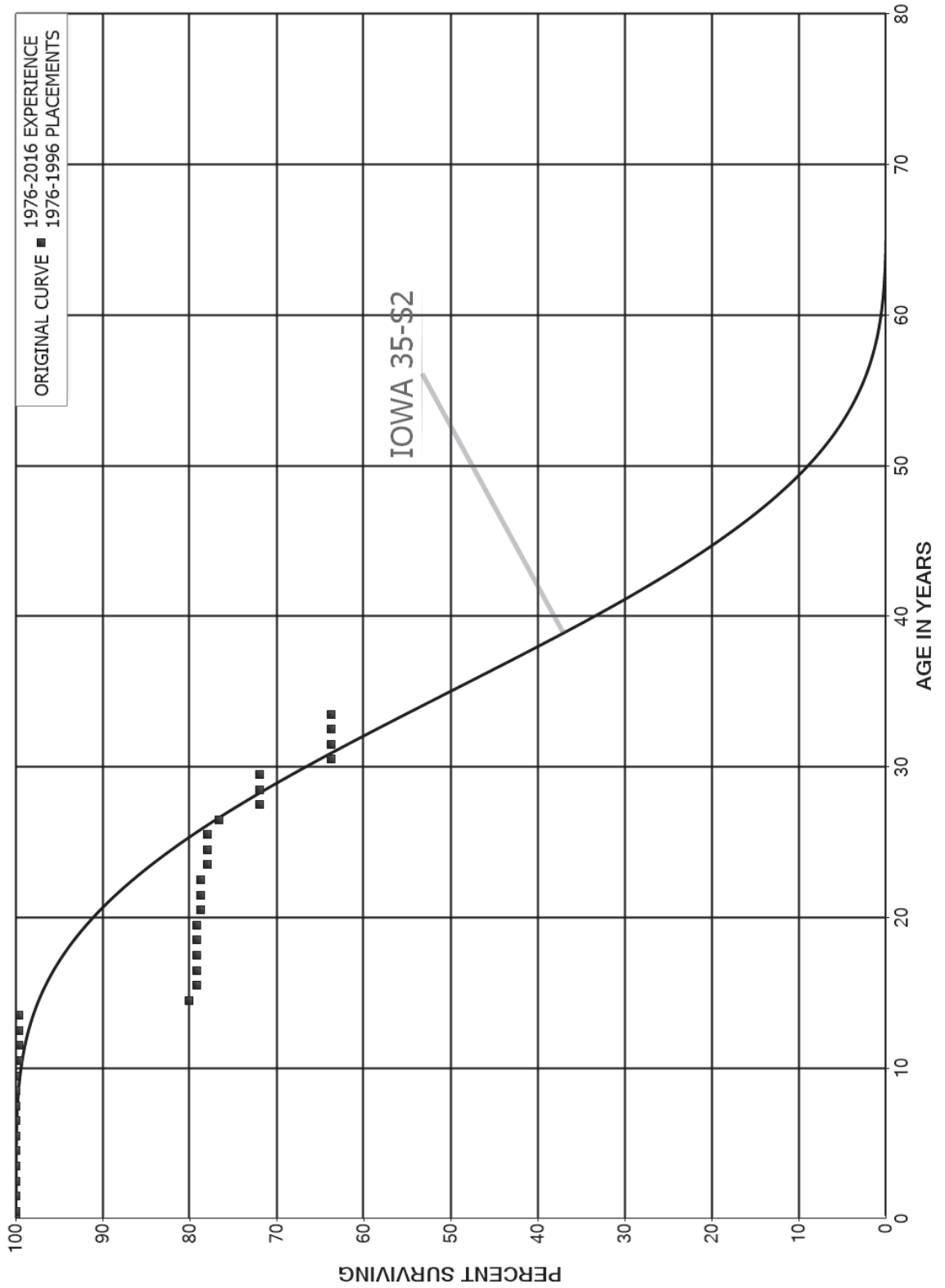
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	757		0.0000	1.0000	21.19
120.5	757		0.0000	1.0000	21.19
121.5	757		0.0000	1.0000	21.19
122.5					21.19



COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



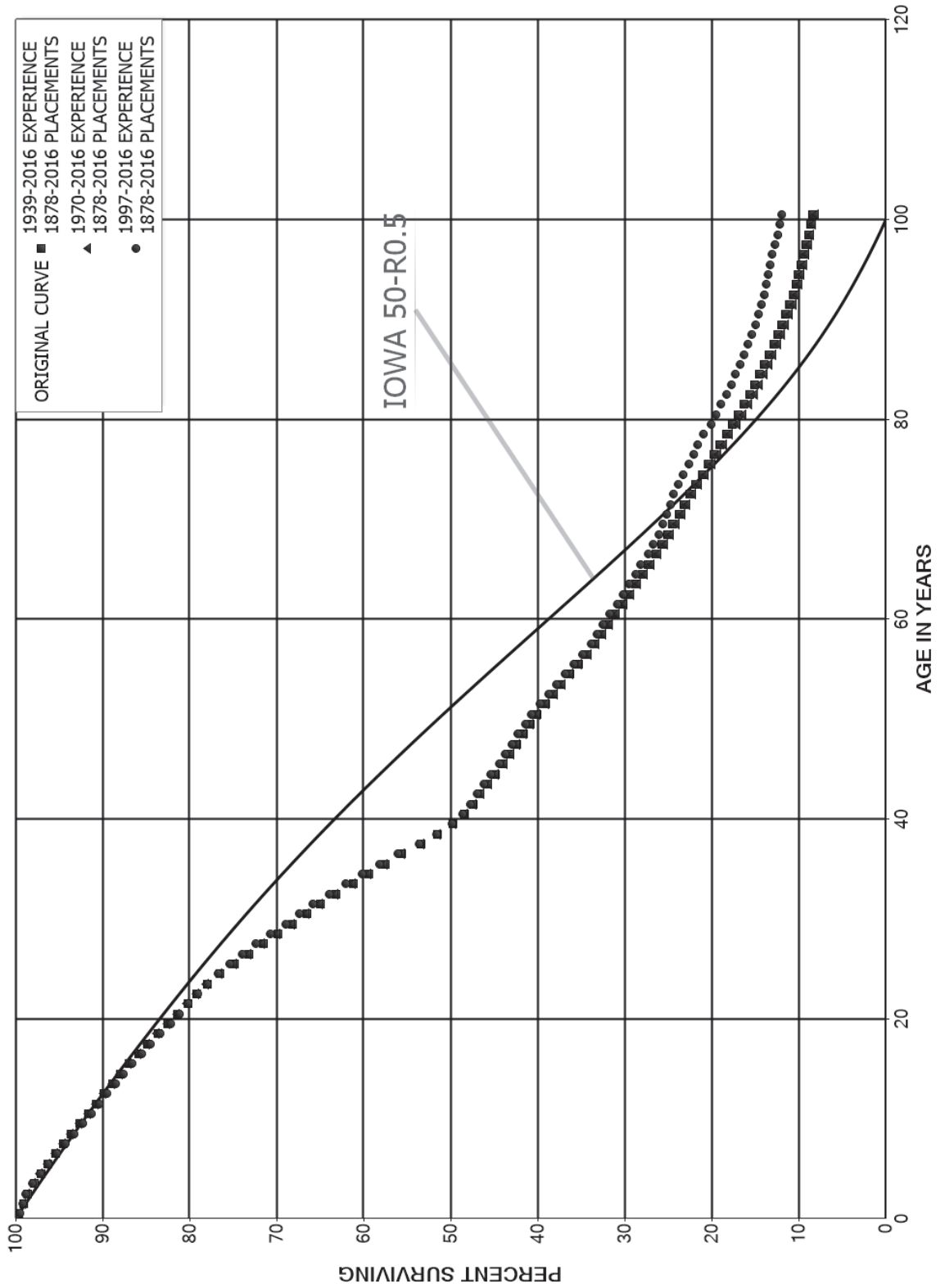
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-1996			EXPERIENCE BAND 1976-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	196,617		0.0000	1.0000	100.00
0.5	196,617		0.0000	1.0000	100.00
1.5	196,617		0.0000	1.0000	100.00
2.5	196,617		0.0000	1.0000	100.00
3.5	196,617		0.0000	1.0000	100.00
4.5	196,617		0.0000	1.0000	100.00
5.5	196,617		0.0000	1.0000	100.00
6.5	196,617		0.0000	1.0000	100.00
7.5	196,617		0.0000	1.0000	100.00
8.5	196,617		0.0000	1.0000	100.00
9.5	196,617	677	0.0034	0.9966	100.00
10.5	195,940		0.0000	1.0000	99.66
11.5	195,940		0.0000	1.0000	99.66
12.5	195,940		0.0000	1.0000	99.66
13.5	195,940	38,531	0.1966	0.8034	99.66
14.5	157,409	1,830	0.0116	0.9884	80.06
15.5	155,579		0.0000	1.0000	79.13
16.5	155,579		0.0000	1.0000	79.13
17.5	155,579		0.0000	1.0000	79.13
18.5	155,579		0.0000	1.0000	79.13
19.5	155,579	744	0.0048	0.9952	79.13
20.5	106,758		0.0000	1.0000	78.75
21.5	106,758		0.0000	1.0000	78.75
22.5	106,758	1,041	0.0098	0.9902	78.75
23.5	105,717		0.0000	1.0000	77.98
24.5	105,717		0.0000	1.0000	77.98
25.5	105,717	1,808	0.0171	0.9829	77.98
26.5	103,909	6,424	0.0618	0.9382	76.65
27.5	62,461		0.0000	1.0000	71.91
28.5	46,554		0.0000	1.0000	71.91
29.5	39,077	4,445	0.1138	0.8862	71.91
30.5	34,632		0.0000	1.0000	63.73
31.5	34,632		0.0000	1.0000	63.73
32.5	33,104		0.0000	1.0000	63.73
33.5	591		0.0000	1.0000	63.73
34.5	591		0.0000	1.0000	63.73
35.5	591		0.0000	1.0000	63.73
36.5	591		0.0000	1.0000	63.73
37.5	591		0.0000	1.0000	63.73
38.5	591		0.0000	1.0000	63.73
39.5	591		0.0000	1.0000	63.73
40.5					63.73

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNTS 380.3 AND 380.45 SERVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1939-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	515,869,202	2,156,505	0.0042	0.9958	100.00
0.5	480,433,394	2,474,995	0.0052	0.9948	99.58
1.5	435,319,098	2,036,594	0.0047	0.9953	99.07
2.5	396,051,348	2,914,293	0.0074	0.9926	98.61
3.5	357,431,531	2,840,175	0.0079	0.9921	97.88
4.5	324,781,683	2,782,090	0.0086	0.9914	97.10
5.5	298,310,405	2,752,123	0.0092	0.9908	96.27
6.5	279,225,073	2,691,367	0.0096	0.9904	95.38
7.5	262,462,143	2,447,465	0.0093	0.9907	94.46
8.5	244,937,159	2,521,797	0.0103	0.9897	93.58
9.5	229,665,043	2,372,560	0.0103	0.9897	92.62
10.5	218,094,729	2,156,847	0.0099	0.9901	91.66
11.5	206,553,221	2,109,614	0.0102	0.9898	90.76
12.5	195,754,656	2,125,110	0.0109	0.9891	89.83
13.5	187,569,248	1,995,615	0.0106	0.9894	88.85
14.5	179,149,140	2,057,350	0.0115	0.9885	87.91
15.5	169,763,651	2,100,853	0.0124	0.9876	86.90
16.5	159,972,605	1,881,683	0.0118	0.9882	85.82
17.5	150,510,078	2,077,471	0.0138	0.9862	84.81
18.5	141,230,817	1,949,921	0.0138	0.9862	83.64
19.5	132,518,836	1,762,373	0.0133	0.9867	82.49
20.5	124,392,755	1,775,286	0.0143	0.9857	81.39
21.5	115,940,399	1,597,289	0.0138	0.9862	80.23
22.5	107,137,238	1,554,193	0.0145	0.9855	79.12
23.5	99,491,096	1,931,734	0.0194	0.9806	77.98
24.5	91,727,722	1,950,833	0.0213	0.9787	76.46
25.5	84,695,193	1,881,804	0.0222	0.9778	74.84
26.5	77,382,903	1,719,134	0.0222	0.9778	73.17
27.5	70,447,738	1,673,738	0.0238	0.9762	71.55
28.5	63,360,245	1,552,523	0.0245	0.9755	69.85
29.5	57,309,825	1,338,008	0.0233	0.9767	68.14
30.5	52,066,009	1,270,195	0.0244	0.9756	66.55
31.5	47,361,594	1,278,605	0.0270	0.9730	64.92
32.5	43,049,252	1,344,952	0.0312	0.9688	63.17
33.5	39,105,769	1,160,170	0.0297	0.9703	61.20
34.5	35,122,746	1,099,325	0.0313	0.9687	59.38
35.5	30,720,370	1,035,300	0.0337	0.9663	57.52
36.5	26,670,697	1,062,003	0.0398	0.9602	55.58
37.5	23,521,844	816,252	0.0347	0.9653	53.37
38.5	21,068,000	738,844	0.0351	0.9649	51.52

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1939-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,105,191	482,512	0.0267	0.9733	49.71
40.5	17,013,875	330,325	0.0194	0.9806	48.39
41.5	16,488,072	295,547	0.0179	0.9821	47.45
42.5	16,071,143	318,814	0.0198	0.9802	46.60
43.5	15,231,075	279,156	0.0183	0.9817	45.67
44.5	14,283,094	294,665	0.0206	0.9794	44.84
45.5	13,332,487	235,943	0.0177	0.9823	43.91
46.5	12,379,873	209,980	0.0170	0.9830	43.13
47.5	11,411,766	196,908	0.0173	0.9827	42.40
48.5	10,226,605	207,519	0.0203	0.9797	41.67
49.5	9,081,970	166,471	0.0183	0.9817	40.82
50.5	8,004,443	191,875	0.0240	0.9760	40.08
51.5	7,160,536	181,158	0.0253	0.9747	39.12
52.5	6,297,739	146,865	0.0233	0.9767	38.13
53.5	5,474,045	134,435	0.0246	0.9754	37.24
54.5	4,749,699	130,588	0.0275	0.9725	36.32
55.5	4,034,017	119,093	0.0295	0.9705	35.32
56.5	3,417,963	91,657	0.0268	0.9732	34.28
57.5	2,857,898	62,882	0.0220	0.9780	33.36
58.5	2,428,791	58,484	0.0241	0.9759	32.63
59.5	2,095,245	53,142	0.0254	0.9746	31.84
60.5	1,750,782	46,879	0.0268	0.9732	31.03
61.5	1,473,385	35,972	0.0244	0.9756	30.20
62.5	1,282,290	32,719	0.0255	0.9745	29.47
63.5	1,151,696	30,059	0.0261	0.9739	28.71
64.5	1,016,964	26,246	0.0258	0.9742	27.96
65.5	892,179	26,104	0.0293	0.9707	27.24
66.5	788,538	20,454	0.0259	0.9741	26.45
67.5	708,345	18,832	0.0266	0.9734	25.76
68.5	649,321	16,140	0.0249	0.9751	25.07
69.5	602,322	16,793	0.0279	0.9721	24.45
70.5	568,930	15,340	0.0270	0.9730	23.77
71.5	547,420	14,950	0.0273	0.9727	23.13
72.5	526,995	16,554	0.0314	0.9686	22.50
73.5	503,274	15,610	0.0310	0.9690	21.79
74.5	470,706	16,032	0.0341	0.9659	21.11
75.5	437,500	14,748	0.0337	0.9663	20.40
76.5	409,249	13,117	0.0321	0.9679	19.71
77.5	380,536	15,058	0.0396	0.9604	19.08
78.5	355,965	14,167	0.0398	0.9602	18.32

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1939-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	335,938	12,230	0.0364	0.9636	17.59
80.5	319,461	11,684	0.0366	0.9634	16.95
81.5	305,509	12,542	0.0411	0.9589	16.33
82.5	290,163	10,460	0.0360	0.9640	15.66
83.5	276,532	10,396	0.0376	0.9624	15.10
84.5	264,207	10,901	0.0413	0.9587	14.53
85.5	250,167	9,481	0.0379	0.9621	13.93
86.5	235,042	9,529	0.0405	0.9595	13.40
87.5	216,188	8,592	0.0397	0.9603	12.86
88.5	199,221	7,012	0.0352	0.9648	12.35
89.5	183,885	6,867	0.0373	0.9627	11.91
90.5	168,282	6,649	0.0395	0.9605	11.47
91.5	153,161	4,838	0.0316	0.9684	11.01
92.5	143,722	4,457	0.0310	0.9690	10.67
93.5	134,407	3,736	0.0278	0.9722	10.34
94.5	127,993	3,711	0.0290	0.9710	10.05
95.5	123,088	3,695	0.0300	0.9700	9.76
96.5	117,776	3,714	0.0315	0.9685	9.46
97.5	112,644	3,619	0.0321	0.9679	9.17
98.5	108,039	3,145	0.0291	0.9709	8.87
99.5	103,677	2,973	0.0287	0.9713	8.61
100.5	98,962	3,434	0.0347	0.9653	8.37
101.5	92,891	3,197	0.0344	0.9656	8.08
102.5	88,018	4,580	0.0520	0.9480	7.80
103.5	81,380	4,575	0.0562	0.9438	7.39
104.5	75,167	4,128	0.0549	0.9451	6.98
105.5	69,403	1,854	0.0267	0.9733	6.59
106.5	65,041	1,607	0.0247	0.9753	6.42
107.5	61,189	1,391	0.0227	0.9773	6.26
108.5	56,755	900	0.0159	0.9841	6.12
109.5	53,525	929	0.0174	0.9826	6.02
110.5	50,829	589	0.0116	0.9884	5.92
111.5	48,465	760	0.0157	0.9843	5.85
112.5	45,339	1,182	0.0261	0.9739	5.75
113.5	42,488	1,034	0.0243	0.9757	5.60
114.5	38,238	1,079	0.0282	0.9718	5.47
115.5	35,999	228	0.0063	0.9937	5.31
116.5	29,986	587	0.0196	0.9804	5.28
117.5	27,658	1,262	0.0456	0.9544	5.18
118.5	24,580	756	0.0308	0.9692	4.94

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1939-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	23,378	391	0.0167	0.9833	4.79	
120.5	22,438	683	0.0304	0.9696	4.71	
121.5	21,386	1,682	0.0787	0.9213	4.57	
122.5	18,765	103	0.0055	0.9945	4.21	
123.5	18,181	242	0.0133	0.9867	4.18	
124.5	16,998		0.0000	1.0000	4.13	
125.5	16,731		0.0000	1.0000	4.13	
126.5	12,792		0.0000	1.0000	4.13	
127.5	11,894	1,265	0.1063	0.8937	4.13	
128.5	9,791	4,633	0.4732	0.5268	3.69	
129.5	737	601	0.8164	0.1836	1.94	
130.5	135	6	0.0434	0.9566	0.36	
131.5	129	115	0.8918	0.1082	0.34	
132.5	14	3	0.2486	0.7514	0.04	
133.5	11	11	1.0000		0.03	
134.5						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1970-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	497,387,290	2,145,593	0.0043	0.9957	100.00
0.5	462,841,854	2,243,832	0.0048	0.9952	99.57
1.5	419,033,040	1,925,840	0.0046	0.9954	99.09
2.5	380,775,294	2,806,492	0.0074	0.9926	98.63
3.5	343,415,031	2,731,806	0.0080	0.9920	97.90
4.5	311,923,165	2,679,166	0.0086	0.9914	97.12
5.5	286,769,089	2,668,900	0.0093	0.9907	96.29
6.5	268,930,782	2,612,414	0.0097	0.9903	95.39
7.5	253,197,635	2,368,396	0.0094	0.9906	94.47
8.5	236,650,663	2,438,674	0.0103	0.9897	93.58
9.5	222,223,175	2,297,768	0.0103	0.9897	92.62
10.5	211,721,563	2,074,197	0.0098	0.9902	91.66
11.5	201,011,822	2,035,176	0.0101	0.9899	90.76
12.5	190,949,393	2,062,132	0.0108	0.9892	89.85
13.5	183,539,522	1,945,418	0.0106	0.9894	88.87
14.5	175,790,313	2,013,353	0.0115	0.9885	87.93
15.5	166,905,103	2,059,855	0.0123	0.9877	86.93
16.5	157,509,154	1,845,398	0.0117	0.9883	85.85
17.5	148,436,733	2,048,104	0.0138	0.9862	84.85
18.5	139,462,576	1,923,222	0.0138	0.9862	83.68
19.5	131,057,365	1,740,921	0.0133	0.9867	82.52
20.5	123,134,066	1,755,761	0.0143	0.9857	81.43
21.5	114,819,525	1,580,522	0.0138	0.9862	80.27
22.5	106,135,098	1,538,064	0.0145	0.9855	79.16
23.5	98,555,848	1,914,977	0.0194	0.9806	78.01
24.5	90,811,757	1,936,388	0.0213	0.9787	76.50
25.5	83,798,956	1,866,574	0.0223	0.9777	74.87
26.5	76,499,586	1,704,760	0.0223	0.9777	73.20
27.5	69,607,053	1,660,007	0.0238	0.9762	71.57
28.5	62,575,267	1,536,157	0.0245	0.9755	69.86
29.5	56,582,272	1,326,746	0.0234	0.9766	68.15
30.5	51,378,800	1,259,190	0.0245	0.9755	66.55
31.5	46,699,654	1,266,200	0.0271	0.9729	64.92
32.5	42,407,958	1,335,199	0.0315	0.9685	63.16
33.5	38,472,438	1,149,159	0.0299	0.9701	61.17
34.5	34,489,748	1,087,794	0.0315	0.9685	59.34
35.5	30,093,799	1,023,646	0.0340	0.9660	57.47
36.5	26,019,331	1,049,361	0.0403	0.9597	55.51
37.5	22,804,661	800,693	0.0351	0.9649	53.28
38.5	20,352,019	725,706	0.0357	0.9643	51.41



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1970-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,419,448	470,782	0.0270	0.9730	49.57
40.5	16,372,058	317,280	0.0194	0.9806	48.23
41.5	15,879,013	284,696	0.0179	0.9821	47.30
42.5	15,523,476	309,681	0.0199	0.9801	46.45
43.5	14,730,941	271,689	0.0184	0.9816	45.52
44.5	13,809,387	286,720	0.0208	0.9792	44.68
45.5	12,883,674	228,209	0.0177	0.9823	43.76
46.5	11,950,374	202,582	0.0170	0.9830	42.98
47.5	10,997,423	189,860	0.0173	0.9827	42.25
48.5	9,794,046	200,761	0.0205	0.9795	41.52
49.5	8,655,585	158,486	0.0183	0.9817	40.67
50.5	7,584,240	184,451	0.0243	0.9757	39.93
51.5	6,717,527	173,490	0.0258	0.9742	38.96
52.5	5,854,893	138,610	0.0237	0.9763	37.95
53.5	5,022,900	125,549	0.0250	0.9750	37.05
54.5	4,313,823	119,926	0.0278	0.9722	36.13
55.5	3,606,950	107,491	0.0298	0.9702	35.12
56.5	3,011,692	82,368	0.0273	0.9727	34.07
57.5	2,468,516	53,729	0.0218	0.9782	33.14
58.5	2,055,007	50,537	0.0246	0.9754	32.42
59.5	1,739,017	46,329	0.0266	0.9734	31.62
60.5	1,411,053	39,335	0.0279	0.9721	30.78
61.5	1,155,025	28,439	0.0246	0.9754	29.92
62.5	983,248	26,047	0.0265	0.9735	29.19
63.5	866,655	24,055	0.0278	0.9722	28.41
64.5	747,219	19,981	0.0267	0.9733	27.62
65.5	641,684	20,149	0.0314	0.9686	26.89
66.5	553,212	15,113	0.0273	0.9727	26.04
67.5	498,646	14,150	0.0284	0.9716	25.33
68.5	466,337	11,396	0.0244	0.9756	24.61
69.5	445,483	12,691	0.0285	0.9715	24.01
70.5	425,549	11,395	0.0268	0.9732	23.33
71.5	416,603	11,510	0.0276	0.9724	22.70
72.5	404,530	13,296	0.0329	0.9671	22.07
73.5	387,379	12,943	0.0334	0.9666	21.35
74.5	359,765	13,126	0.0365	0.9635	20.64
75.5	335,238	12,106	0.0361	0.9639	19.88
76.5	311,621	10,392	0.0333	0.9667	19.16
77.5	290,552	11,594	0.0399	0.9601	18.53
78.5	271,338	11,911	0.0439	0.9561	17.79

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1970-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	270,605	10,939	0.0404	0.9596	17.01
80.5	259,616	10,456	0.0403	0.9597	16.32
81.5	251,507	11,234	0.0447	0.9553	15.66
82.5	258,227	9,247	0.0358	0.9642	14.96
83.5	252,691	9,485	0.0375	0.9625	14.43
84.5	254,412	10,290	0.0404	0.9596	13.88
85.5	242,747	9,248	0.0381	0.9619	13.32
86.5	234,298	9,525	0.0407	0.9593	12.81
87.5	215,447	8,592	0.0399	0.9601	12.29
88.5	198,492	7,007	0.0353	0.9647	11.80
89.5	183,826	6,867	0.0374	0.9626	11.39
90.5	168,230	6,645	0.0395	0.9605	10.96
91.5	153,161	4,838	0.0316	0.9684	10.53
92.5	143,722	4,457	0.0310	0.9690	10.20
93.5	134,407	3,736	0.0278	0.9722	9.88
94.5	127,993	3,711	0.0290	0.9710	9.61
95.5	123,088	3,695	0.0300	0.9700	9.33
96.5	117,776	3,714	0.0315	0.9685	9.05
97.5	112,644	3,619	0.0321	0.9679	8.76
98.5	108,039	3,145	0.0291	0.9709	8.48
99.5	103,677	2,973	0.0287	0.9713	8.23
100.5	98,962	3,434	0.0347	0.9653	8.00
101.5	92,891	3,197	0.0344	0.9656	7.72
102.5	88,018	4,580	0.0520	0.9480	7.45
103.5	81,380	4,575	0.0562	0.9438	7.07
104.5	75,167	4,128	0.0549	0.9451	6.67
105.5	69,403	1,854	0.0267	0.9733	6.30
106.5	65,041	1,607	0.0247	0.9753	6.13
107.5	61,189	1,391	0.0227	0.9773	5.98
108.5	56,755	900	0.0159	0.9841	5.85
109.5	53,525	929	0.0174	0.9826	5.75
110.5	50,829	589	0.0116	0.9884	5.65
111.5	48,465	760	0.0157	0.9843	5.59
112.5	45,339	1,182	0.0261	0.9739	5.50
113.5	42,488	1,034	0.0243	0.9757	5.36
114.5	38,238	1,079	0.0282	0.9718	5.23
115.5	35,999	228	0.0063	0.9937	5.08
116.5	29,986	587	0.0196	0.9804	5.05
117.5	27,658	1,262	0.0456	0.9544	4.95
118.5	24,580	756	0.0308	0.9692	4.72

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1970-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	23,378	391	0.0167	0.9833	4.58	
120.5	22,438	683	0.0304	0.9696	4.50	
121.5	21,386	1,682	0.0787	0.9213	4.36	
122.5	18,765	103	0.0055	0.9945	4.02	
123.5	18,181	242	0.0133	0.9867	4.00	
124.5	16,998		0.0000	1.0000	3.95	
125.5	16,731		0.0000	1.0000	3.95	
126.5	12,792		0.0000	1.0000	3.95	
127.5	11,894	1,265	0.1063	0.8937	3.95	
128.5	9,791	4,633	0.4732	0.5268	3.53	
129.5	737	601	0.8164	0.1836	1.86	
130.5	135	6	0.0434	0.9566	0.34	
131.5	129	115	0.8918	0.1082	0.33	
132.5	14	3	0.2486	0.7514	0.04	
133.5	11	11	1.0000		0.03	
134.5						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	365,327,332	1,835,620	0.0050	0.9950	100.00
0.5	337,525,685	943,486	0.0028	0.9972	99.50
1.5	301,716,876	1,240,535	0.0041	0.9959	99.22
2.5	271,247,558	2,073,455	0.0076	0.9924	98.81
3.5	240,504,000	2,066,125	0.0086	0.9914	98.06
4.5	215,364,331	2,025,726	0.0094	0.9906	97.21
5.5	195,741,379	2,000,875	0.0102	0.9898	96.30
6.5	184,062,388	1,986,776	0.0108	0.9892	95.31
7.5	174,371,761	1,780,314	0.0102	0.9898	94.29
8.5	164,028,215	1,814,623	0.0111	0.9889	93.32
9.5	154,793,909	1,697,899	0.0110	0.9890	92.29
10.5	148,698,901	1,515,354	0.0102	0.9898	91.28
11.5	142,248,505	1,404,250	0.0099	0.9901	90.35
12.5	136,344,614	1,453,063	0.0107	0.9893	89.46
13.5	132,444,104	1,405,437	0.0106	0.9894	88.50
14.5	128,514,249	1,453,385	0.0113	0.9887	87.56
15.5	124,408,636	1,525,167	0.0123	0.9877	86.57
16.5	120,057,385	1,385,075	0.0115	0.9885	85.51
17.5	114,464,760	1,600,149	0.0140	0.9860	84.53
18.5	108,098,744	1,480,749	0.0137	0.9863	83.34
19.5	103,414,436	1,301,374	0.0126	0.9874	82.20
20.5	97,398,411	1,255,526	0.0129	0.9871	81.17
21.5	90,625,857	1,198,678	0.0132	0.9868	80.12
22.5	83,152,248	1,136,814	0.0137	0.9863	79.06
23.5	76,908,253	1,275,966	0.0166	0.9834	77.98
24.5	71,062,940	1,211,178	0.0170	0.9830	76.69
25.5	66,021,512	1,275,810	0.0193	0.9807	75.38
26.5	60,455,355	1,238,111	0.0205	0.9795	73.92
27.5	55,157,662	1,321,769	0.0240	0.9760	72.41
28.5	49,717,109	1,195,040	0.0240	0.9760	70.67
29.5	45,192,498	1,015,772	0.0225	0.9775	68.98
30.5	41,406,836	1,000,262	0.0242	0.9758	67.43
31.5	37,861,834	1,031,024	0.0272	0.9728	65.80
32.5	34,734,317	1,069,713	0.0308	0.9692	64.01
33.5	31,941,716	982,601	0.0308	0.9692	62.03
34.5	28,873,846	954,407	0.0331	0.9669	60.13
35.5	25,331,677	914,752	0.0361	0.9639	58.14
36.5	22,029,932	952,698	0.0432	0.9568	56.04
37.5	19,633,530	723,476	0.0368	0.9632	53.62
38.5	17,680,390	619,121	0.0350	0.9650	51.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,165,548	372,908	0.0246	0.9754	49.83
40.5	14,558,955	250,072	0.0172	0.9828	48.61
41.5	14,408,069	229,766	0.0159	0.9841	47.77
42.5	14,277,378	249,445	0.0175	0.9825	47.01
43.5	13,658,958	240,005	0.0176	0.9824	46.19
44.5	12,891,558	263,610	0.0204	0.9796	45.38
45.5	12,105,605	209,569	0.0173	0.9827	44.45
46.5	11,287,895	185,136	0.0164	0.9836	43.68
47.5	10,424,618	172,744	0.0166	0.9834	42.96
48.5	9,287,024	185,328	0.0200	0.9800	42.25
49.5	8,198,004	143,131	0.0175	0.9825	41.41
50.5	7,155,932	171,210	0.0239	0.9761	40.68
51.5	6,305,704	161,486	0.0256	0.9744	39.71
52.5	5,457,067	125,325	0.0230	0.9770	38.69
53.5	4,639,735	113,480	0.0245	0.9755	37.81
54.5	3,953,991	109,082	0.0276	0.9724	36.88
55.5	3,272,880	96,403	0.0295	0.9705	35.86
56.5	2,702,320	72,460	0.0268	0.9732	34.81
57.5	2,184,252	43,264	0.0198	0.9802	33.87
58.5	1,788,398	38,178	0.0213	0.9787	33.20
59.5	1,484,513	35,807	0.0241	0.9759	32.49
60.5	1,164,102	30,162	0.0259	0.9741	31.71
61.5	907,889	19,980	0.0220	0.9780	30.89
62.5	738,168	17,405	0.0236	0.9764	30.21
63.5	627,963	15,422	0.0246	0.9754	29.50
64.5	510,963	11,464	0.0224	0.9776	28.77
65.5	406,648	11,686	0.0287	0.9713	28.13
66.5	327,389	7,654	0.0234	0.9766	27.32
67.5	274,480	6,295	0.0229	0.9771	26.68
68.5	241,879	4,219	0.0174	0.9826	26.07
69.5	219,514	4,213	0.0192	0.9808	25.61
70.5	212,838	3,108	0.0146	0.9854	25.12
71.5	216,162	3,531	0.0163	0.9837	24.75
72.5	214,538	4,557	0.0212	0.9788	24.35
73.5	210,488	4,605	0.0219	0.9781	23.83
74.5	193,048	5,356	0.0277	0.9723	23.31
75.5	172,861	4,237	0.0245	0.9755	22.67
76.5	157,958	3,856	0.0244	0.9756	22.11
77.5	141,191	4,149	0.0294	0.9706	21.57
78.5	128,941	5,079	0.0394	0.9606	20.94

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	119,634	3,287	0.0275	0.9725	20.11
80.5	114,752	3,652	0.0318	0.9682	19.56
81.5	112,766	3,736	0.0331	0.9669	18.94
82.5	109,441	3,298	0.0301	0.9699	18.31
83.5	106,120	3,080	0.0290	0.9710	17.76
84.5	103,674	3,351	0.0323	0.9677	17.24
85.5	100,022	2,707	0.0271	0.9729	16.68
86.5	95,243	2,462	0.0259	0.9741	16.23
87.5	86,756	2,411	0.0278	0.9722	15.81
88.5	80,736	2,099	0.0260	0.9740	15.37
89.5	74,241	1,955	0.0263	0.9737	14.97
90.5	66,060	1,319	0.0200	0.9800	14.58
91.5	59,130	1,302	0.0220	0.9780	14.29
92.5	56,980	1,081	0.0190	0.9810	13.97
93.5	53,616	926	0.0173	0.9827	13.71
94.5	54,873	686	0.0125	0.9875	13.47
95.5	58,463	1,030	0.0176	0.9824	13.30
96.5	61,905	1,583	0.0256	0.9744	13.07
97.5	61,103	1,465	0.0240	0.9760	12.74
98.5	60,902	1,289	0.0212	0.9788	12.43
99.5	59,681	1,022	0.0171	0.9829	12.17
100.5	57,910	1,208	0.0209	0.9791	11.96
101.5	55,034	1,657	0.0301	0.9699	11.71
102.5	53,130	2,633	0.0496	0.9504	11.36
103.5	48,931	2,613	0.0534	0.9466	10.79
104.5	46,165	2,247	0.0487	0.9513	10.22
105.5	42,850	842	0.0196	0.9804	9.72
106.5	44,927	527	0.0117	0.9883	9.53
107.5	43,194	503	0.0116	0.9884	9.42
108.5	40,890	368	0.0090	0.9910	9.31
109.5	45,011	259	0.0058	0.9942	9.22
110.5	44,155	485	0.0110	0.9890	9.17
111.5	46,230	711	0.0154	0.9846	9.07
112.5	43,378	1,125	0.0259	0.9741	8.93
113.5	42,311	1,028	0.0243	0.9757	8.70
114.5	38,068	1,069	0.0281	0.9719	8.49
115.5	35,844	224	0.0063	0.9937	8.25
116.5	29,972	587	0.0196	0.9804	8.20
117.5	27,647	1,262	0.0457	0.9543	8.04
118.5	24,580	756	0.0308	0.9692	7.67

COLUMBIA GAS OF PENNSYLVANIA, INC.

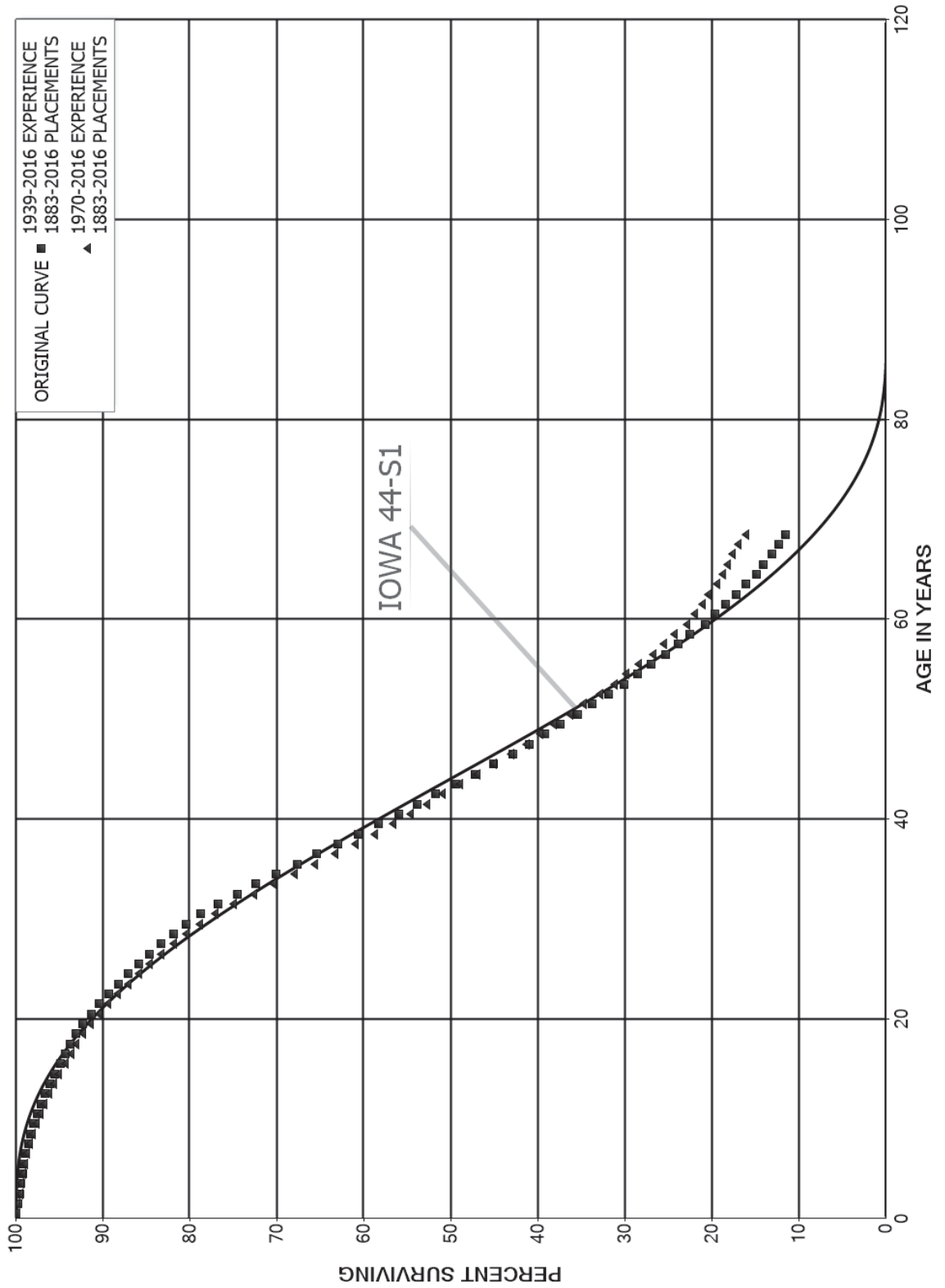
ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016 EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	23,378	391	0.0167	0.9833	7.43
120.5	22,438	683	0.0304	0.9696	7.31
121.5	21,386	1,682	0.0787	0.9213	7.09
122.5	18,765	103	0.0055	0.9945	6.53
123.5	18,181	242	0.0133	0.9867	6.49
124.5	16,998		0.0000	1.0000	6.41
125.5	16,731		0.0000	1.0000	6.41
126.5	12,792		0.0000	1.0000	6.41
127.5	11,894	1,265	0.1063	0.8937	6.41
128.5	9,791	4,633	0.4732	0.5268	5.73
129.5	737	601	0.8164	0.1836	3.02
130.5	135	6	0.0434	0.9566	0.55
131.5	129	115	0.8918	0.1082	0.53
132.5	14	3	0.2486	0.7514	0.06
133.5	11	11	1.0000		0.04
134.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 381 METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2016

EXPERIENCE BAND 1939-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,592,534	21,184	0.0004	0.9996	100.00
0.5	48,330,538	103,796	0.0021	0.9979	99.96
1.5	45,326,353	115,442	0.0025	0.9975	99.74
2.5	43,964,722	34,321	0.0008	0.9992	99.49
3.5	42,617,642	77,583	0.0018	0.9982	99.41
4.5	40,967,805	75,459	0.0018	0.9982	99.23
5.5	39,524,383	72,498	0.0018	0.9982	99.05
6.5	38,350,375	122,926	0.0032	0.9968	98.87
7.5	36,795,713	108,402	0.0029	0.9971	98.55
8.5	35,596,734	130,369	0.0037	0.9963	98.26
9.5	34,514,102	132,644	0.0038	0.9962	97.90
10.5	33,991,075	153,141	0.0045	0.9955	97.52
11.5	33,469,999	174,921	0.0052	0.9948	97.08
12.5	32,290,037	175,849	0.0054	0.9946	96.58
13.5	31,358,029	166,743	0.0053	0.9947	96.05
14.5	30,113,471	206,976	0.0069	0.9931	95.54
15.5	29,500,849	180,696	0.0061	0.9939	94.88
16.5	29,350,941	175,956	0.0060	0.9940	94.30
17.5	28,055,536	194,581	0.0069	0.9931	93.74
18.5	26,908,780	243,382	0.0090	0.9910	93.09
19.5	25,975,434	268,929	0.0104	0.9896	92.24
20.5	24,035,925	248,510	0.0103	0.9897	91.29
21.5	23,807,163	268,055	0.0113	0.9887	90.34
22.5	23,166,792	298,075	0.0129	0.9871	89.33
23.5	21,947,635	287,444	0.0131	0.9869	88.18
24.5	20,856,789	281,264	0.0135	0.9865	87.02
25.5	20,036,736	291,766	0.0146	0.9854	85.85
26.5	19,261,631	307,429	0.0160	0.9840	84.60
27.5	18,173,628	314,784	0.0173	0.9827	83.25
28.5	17,195,293	306,151	0.0178	0.9822	81.81
29.5	16,285,821	340,047	0.0209	0.9791	80.35
30.5	15,337,873	389,905	0.0254	0.9746	78.67
31.5	14,402,382	411,072	0.0285	0.9715	76.67
32.5	13,561,454	387,727	0.0286	0.9714	74.48
33.5	12,851,704	413,549	0.0322	0.9678	72.36
34.5	12,004,790	407,233	0.0339	0.9661	70.03
35.5	10,960,812	373,156	0.0340	0.9660	67.65
36.5	10,002,393	368,748	0.0369	0.9631	65.35
37.5	9,335,898	346,473	0.0371	0.9629	62.94
38.5	8,809,835	335,401	0.0381	0.9619	60.60

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,294,525	325,551	0.0392	0.9608	58.30
40.5	7,871,464	312,458	0.0397	0.9603	56.01
41.5	7,350,575	281,709	0.0383	0.9617	53.78
42.5	6,886,321	307,283	0.0446	0.9554	51.72
43.5	6,443,685	288,859	0.0448	0.9552	49.42
44.5	5,928,489	270,798	0.0457	0.9543	47.20
45.5	5,373,439	260,785	0.0485	0.9515	45.04
46.5	4,954,672	227,470	0.0459	0.9541	42.86
47.5	4,520,833	195,514	0.0432	0.9568	40.89
48.5	4,138,005	178,054	0.0430	0.9570	39.12
49.5	3,678,677	197,411	0.0537	0.9463	37.44
50.5	3,204,560	152,190	0.0475	0.9525	35.43
51.5	2,803,818	160,641	0.0573	0.9427	33.75
52.5	2,431,788	136,181	0.0560	0.9440	31.81
53.5	2,153,817	108,750	0.0505	0.9495	30.03
54.5	1,818,132	97,058	0.0534	0.9466	28.52
55.5	1,480,660	96,042	0.0649	0.9351	26.99
56.5	1,205,254	68,065	0.0565	0.9435	25.24
57.5	965,108	54,347	0.0563	0.9437	23.82
58.5	740,694	56,388	0.0761	0.9239	22.48
59.5	542,778	31,067	0.0572	0.9428	20.76
60.5	480,831	30,361	0.0631	0.9369	19.58
61.5	383,575	23,416	0.0610	0.9390	18.34
62.5	307,075	21,036	0.0685	0.9315	17.22
63.5	267,000	19,348	0.0725	0.9275	16.04
64.5	212,994	11,093	0.0521	0.9479	14.88
65.5	147,885	10,481	0.0709	0.9291	14.10
66.5	108,763	6,695	0.0616	0.9384	13.10
67.5	85,592	5,521	0.0645	0.9355	12.30
68.5	64,811	3,742	0.0577	0.9423	11.50
69.5	58,903	4,912	0.0834	0.9166	10.84
70.5	49,835	2,571	0.0516	0.9484	9.94
71.5	46,586	642	0.0138	0.9862	9.42
72.5	45,830	455	0.0099	0.9901	9.29
73.5	43,545	764	0.0175	0.9825	9.20
74.5	39,995	918	0.0229	0.9771	9.04
75.5	37,054		0.0000	1.0000	8.83
76.5	37,054	194	0.0052	0.9948	8.83
77.5	36,455	870	0.0239	0.9761	8.79
78.5	35,363	203	0.0057	0.9943	8.58

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1939-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	35,087	108	0.0031	0.9969	8.53	
80.5	34,532	452	0.0131	0.9869	8.50	
81.5	34,055	783	0.0230	0.9770	8.39	
82.5	33,149	381	0.0115	0.9885	8.20	
83.5	32,768	269	0.0082	0.9918	8.10	
84.5	32,500		0.0000	1.0000	8.04	
85.5	32,476	92	0.0028	0.9972	8.04	
86.5	32,017	385	0.0120	0.9880	8.01	
87.5	26,878	400	0.0149	0.9851	7.92	
88.5	20,945	692	0.0330	0.9670	7.80	
89.5	15,826	1,346	0.0850	0.9150	7.54	
90.5	11,277	507	0.0450	0.9550	6.90	
91.5	8,168	324	0.0397	0.9603	6.59	
92.5	6,613	597	0.0903	0.9097	6.33	
93.5	4,350	233	0.0537	0.9463	5.76	
94.5	2,650	117	0.0440	0.9560	5.45	
95.5	1,904		0.0000	1.0000	5.21	
96.5	1,617		0.0000	1.0000	5.21	
97.5	1,129	72	0.0634	0.9366	5.21	
98.5	337		0.0000	1.0000	4.88	
99.5	157		0.0000	1.0000	4.88	
100.5	98	8	0.0795	0.9205	4.88	
101.5	68		0.0000	1.0000	4.49	
102.5	51		0.0000	1.0000	4.49	
103.5					4.49	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2016

EXPERIENCE BAND 1970-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,718,139	16,348	0.0004	0.9996	100.00
0.5	39,265,471	101,343	0.0026	0.9974	99.96
1.5	36,814,069	114,388	0.0031	0.9969	99.70
2.5	36,067,916	32,764	0.0009	0.9991	99.39
3.5	35,302,967	76,495	0.0022	0.9978	99.30
4.5	34,159,658	73,217	0.0021	0.9979	99.09
5.5	33,208,691	71,496	0.0022	0.9978	98.87
6.5	32,581,755	122,101	0.0037	0.9963	98.66
7.5	31,477,412	106,750	0.0034	0.9966	98.29
8.5	30,657,840	129,312	0.0042	0.9958	97.96
9.5	29,900,979	130,735	0.0044	0.9956	97.54
10.5	29,665,649	152,236	0.0051	0.9949	97.12
11.5	29,455,135	173,779	0.0059	0.9941	96.62
12.5	28,568,619	174,467	0.0061	0.9939	96.05
13.5	27,885,121	165,876	0.0059	0.9941	95.46
14.5	26,950,801	205,456	0.0076	0.9924	94.89
15.5	26,714,411	179,470	0.0067	0.9933	94.17
16.5	26,648,220	174,914	0.0066	0.9934	93.54
17.5	25,529,829	192,702	0.0075	0.9925	92.92
18.5	24,561,991	242,216	0.0099	0.9901	92.22
19.5	23,858,126	266,939	0.0112	0.9888	91.31
20.5	22,100,605	246,805	0.0112	0.9888	90.29
21.5	21,978,919	265,967	0.0121	0.9879	89.28
22.5	21,388,790	295,383	0.0138	0.9862	88.20
23.5	20,182,356	283,908	0.0141	0.9859	86.99
24.5	19,082,178	276,486	0.0145	0.9855	85.76
25.5	18,258,215	285,150	0.0156	0.9844	84.52
26.5	17,489,752	300,000	0.0172	0.9828	83.20
27.5	16,439,654	305,467	0.0186	0.9814	81.77
28.5	15,517,583	295,833	0.0191	0.9809	80.25
29.5	14,651,469	328,945	0.0225	0.9775	78.72
30.5	13,764,342	378,186	0.0275	0.9725	76.96
31.5	12,869,301	396,907	0.0308	0.9692	74.84
32.5	12,088,442	373,716	0.0309	0.9691	72.53
33.5	11,380,584	391,808	0.0344	0.9656	70.29
34.5	10,541,736	375,219	0.0356	0.9644	67.87
35.5	9,510,507	327,877	0.0345	0.9655	65.45
36.5	8,573,579	315,290	0.0368	0.9632	63.20
37.5	7,948,444	288,398	0.0363	0.9637	60.87
38.5	7,482,611	269,540	0.0360	0.9640	58.67

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1970-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,037,473	254,794	0.0362	0.9638	56.55
40.5	6,752,153	238,400	0.0353	0.9647	54.50
41.5	6,328,567	209,910	0.0332	0.9668	52.58
42.5	5,973,292	241,075	0.0404	0.9596	50.84
43.5	5,624,722	227,517	0.0404	0.9596	48.78
44.5	5,180,848	210,777	0.0407	0.9593	46.81
45.5	4,705,197	206,325	0.0439	0.9561	44.91
46.5	4,368,609	179,148	0.0410	0.9590	42.94
47.5	4,018,869	152,660	0.0380	0.9620	41.18
48.5	3,702,477	141,112	0.0381	0.9619	39.61
49.5	3,331,858	167,928	0.0504	0.9496	38.10
50.5	2,916,965	124,891	0.0428	0.9572	36.18
51.5	2,569,147	138,210	0.0538	0.9462	34.63
52.5	2,230,019	114,009	0.0511	0.9489	32.77
53.5	1,978,325	89,803	0.0454	0.9546	31.09
54.5	1,663,772	80,456	0.0484	0.9516	29.68
55.5	1,343,718	77,252	0.0575	0.9425	28.25
56.5	1,087,626	52,317	0.0481	0.9519	26.62
57.5	861,785	38,059	0.0442	0.9558	25.34
58.5	653,252	40,776	0.0624	0.9376	24.22
59.5	469,310	18,890	0.0403	0.9597	22.71
60.5	419,557	16,866	0.0402	0.9598	21.80
61.5	335,688	10,768	0.0321	0.9679	20.92
62.5	271,775	12,867	0.0473	0.9527	20.25
63.5	239,878	8,912	0.0372	0.9628	19.29
64.5	196,293	5,680	0.0289	0.9711	18.57
65.5	136,596	3,723	0.0273	0.9727	18.04
66.5	104,222	4,066	0.0390	0.9610	17.55
67.5	83,691	4,627	0.0553	0.9447	16.86
68.5	63,804	3,407	0.0534	0.9466	15.93
69.5	58,183	4,272	0.0734	0.9266	15.08
70.5	49,814	2,562	0.0514	0.9486	13.97
71.5	46,574	642	0.0138	0.9862	13.25
72.5	45,818	455	0.0099	0.9901	13.07
73.5	43,537	764	0.0175	0.9825	12.94
74.5	39,987	918	0.0229	0.9771	12.71
75.5	37,047		0.0000	1.0000	12.42
76.5	37,047	194	0.0052	0.9948	12.42
77.5	36,447	870	0.0239	0.9761	12.36
78.5	35,355	203	0.0058	0.9942	12.06

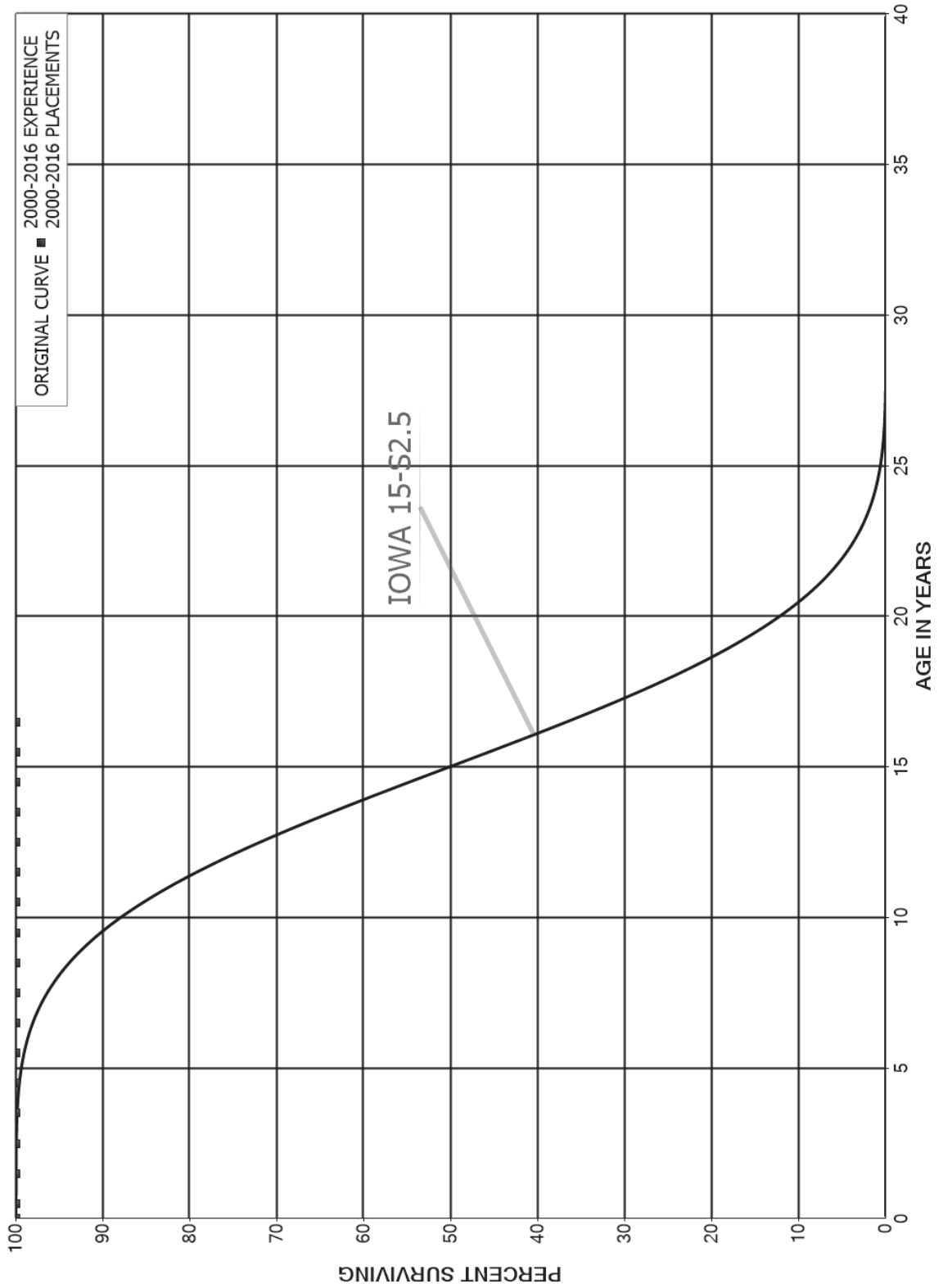
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1970-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	35,079	108	0.0031	0.9969	11.99	
80.5	34,525	452	0.0131	0.9869	11.96	
81.5	34,047	783	0.0230	0.9770	11.80	
82.5	33,141	381	0.0115	0.9885	11.53	
83.5	32,761	269	0.0082	0.9918	11.39	
84.5	32,492		0.0000	1.0000	11.30	
85.5	32,468	92	0.0028	0.9972	11.30	
86.5	32,017	385	0.0120	0.9880	11.27	
87.5	26,878	400	0.0149	0.9851	11.13	
88.5	20,945	692	0.0330	0.9670	10.97	
89.5	15,826	1,346	0.0850	0.9150	10.61	
90.5	11,277	507	0.0450	0.9550	9.70	
91.5	8,168	324	0.0397	0.9603	9.27	
92.5	6,613	597	0.0903	0.9097	8.90	
93.5	4,350	233	0.0537	0.9463	8.10	
94.5	2,650	117	0.0440	0.9560	7.66	
95.5	1,904		0.0000	1.0000	7.32	
96.5	1,617		0.0000	1.0000	7.32	
97.5	1,129	72	0.0634	0.9366	7.32	
98.5	337		0.0000	1.0000	6.86	
99.5	157		0.0000	1.0000	6.86	
100.5	98	8	0.0795	0.9205	6.86	
101.5	68		0.0000	1.0000	6.31	
102.5	51		0.0000	1.0000	6.31	
103.5					6.31	

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 381.1 METERS - AMR  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

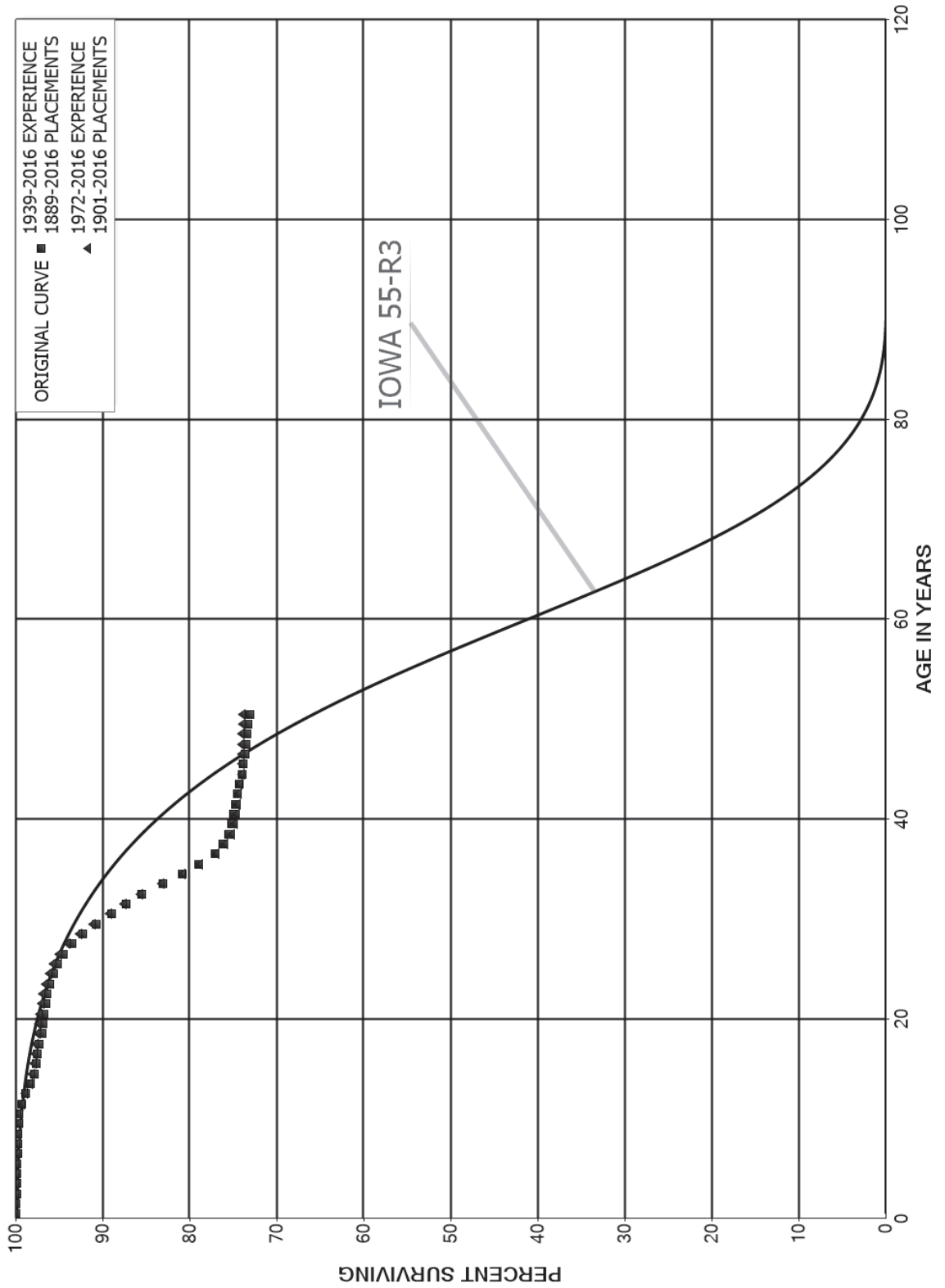
ACCOUNT 381.1 METERS - AMR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2016			EXPERIENCE BAND 2000-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,225,985		0.0000	1.0000	100.00
0.5	22,833,262		0.0000	1.0000	100.00
1.5	22,460,821		0.0000	1.0000	100.00
2.5	22,153,884		0.0000	1.0000	100.00
3.5	22,153,884		0.0000	1.0000	100.00
4.5	13,657,760		0.0000	1.0000	100.00
5.5	2,691,098		0.0000	1.0000	100.00
6.5	1,866,230		0.0000	1.0000	100.00
7.5	1,445,446		0.0000	1.0000	100.00
8.5	959,960		0.0000	1.0000	100.00
9.5	852,549		0.0000	1.0000	100.00
10.5	852,549		0.0000	1.0000	100.00
11.5	683,513		0.0000	1.0000	100.00
12.5	575,687		0.0000	1.0000	100.00
13.5	575,173		0.0000	1.0000	100.00
14.5	575,173		0.0000	1.0000	100.00
15.5	296,427		0.0000	1.0000	100.00
16.5					100.00



COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 382 METER INSTALLATIONS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2016

EXPERIENCE BAND 1939-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,007,951	1,375	0.0000	1.0000	100.00
0.5	36,692,366	16,816	0.0005	0.9995	100.00
1.5	35,355,716	25,396	0.0007	0.9993	99.95
2.5	34,133,870	10,075	0.0003	0.9997	99.88
3.5	33,139,968	11,878	0.0004	0.9996	99.85
4.5	31,507,823	2,338	0.0001	0.9999	99.81
5.5	29,969,861	15,595	0.0005	0.9995	99.81
6.5	28,546,568	6,767	0.0002	0.9998	99.75
7.5	26,712,553	5,968	0.0002	0.9998	99.73
8.5	25,316,925	17,885	0.0007	0.9993	99.71
9.5	22,386,998	5,911	0.0003	0.9997	99.64
10.5	22,206,967	81,585	0.0037	0.9963	99.61
11.5	21,388,041	84,118	0.0039	0.9961	99.25
12.5	20,261,965	118,009	0.0058	0.9942	98.86
13.5	19,072,089	89,239	0.0047	0.9953	98.28
14.5	18,004,681	44,604	0.0025	0.9975	97.82
15.5	16,955,589	20,322	0.0012	0.9988	97.58
16.5	15,804,461	28,914	0.0018	0.9982	97.46
17.5	15,269,166	50,053	0.0033	0.9967	97.28
18.5	14,616,237	19,942	0.0014	0.9986	96.96
19.5	13,883,663	22,028	0.0016	0.9984	96.83
20.5	13,113,042	20,046	0.0015	0.9985	96.68
21.5	12,437,520	21,610	0.0017	0.9983	96.53
22.5	11,670,698	39,237	0.0034	0.9966	96.36
23.5	10,986,161	44,883	0.0041	0.9959	96.04
24.5	10,178,815	44,649	0.0044	0.9956	95.65
25.5	9,435,528	69,466	0.0074	0.9926	95.23
26.5	8,586,623	88,459	0.0103	0.9897	94.52
27.5	7,730,611	103,824	0.0134	0.9866	93.55
28.5	6,953,848	115,472	0.0166	0.9834	92.29
29.5	6,265,572	126,717	0.0202	0.9798	90.76
30.5	5,610,522	104,173	0.0186	0.9814	88.93
31.5	5,051,104	103,451	0.0205	0.9795	87.28
32.5	4,509,172	125,524	0.0278	0.9722	85.49
33.5	4,022,568	109,756	0.0273	0.9727	83.11
34.5	3,604,111	86,669	0.0240	0.9760	80.84
35.5	3,122,007	70,663	0.0226	0.9774	78.90
36.5	2,755,539	32,826	0.0119	0.9881	77.11
37.5	2,607,725	24,070	0.0092	0.9908	76.19
38.5	2,545,469	10,606	0.0042	0.9958	75.49

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2016			EXPERIENCE BAND 1939-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,486,624	8,818	0.0035	0.9965	75.17	
40.5	2,435,050	6,832	0.0028	0.9972	74.91	
41.5	2,405,902	7,881	0.0033	0.9967	74.70	
42.5	2,385,766	7,024	0.0029	0.9971	74.45	
43.5	2,304,276	9,056	0.0039	0.9961	74.23	
44.5	2,217,199	4,061	0.0018	0.9982	73.94	
45.5	2,085,536	4,684	0.0022	0.9978	73.81	
46.5	1,966,612	3,652	0.0019	0.9981	73.64	
47.5	1,801,047	2,898	0.0016	0.9984	73.50	
48.5	1,627,062	3,333	0.0020	0.9980	73.39	
49.5	1,490,524	3,331	0.0022	0.9978	73.24	
50.5	1,342,546	5,988	0.0045	0.9955	73.07	
51.5	1,180,356	2,065	0.0017	0.9983	72.75	
52.5	1,060,564	1,903	0.0018	0.9982	72.62	
53.5	992,996	966	0.0010	0.9990	72.49	
54.5	930,341	535	0.0006	0.9994	72.42	
55.5	886,671	662	0.0007	0.9993	72.38	
56.5	836,220	269	0.0003	0.9997	72.32	
57.5	767,611	472	0.0006	0.9994	72.30	
58.5	710,234	120	0.0002	0.9998	72.25	
59.5	666,126	422	0.0006	0.9994	72.24	
60.5	617,837	43,389	0.0702	0.9298	72.20	
61.5	529,067	29,739	0.0562	0.9438	67.13	
62.5	463,159	6,412	0.0138	0.9862	63.35	
63.5	418,221	4,513	0.0108	0.9892	62.48	
64.5	381,479	2,952	0.0077	0.9923	61.80	
65.5	347,576	5,148	0.0148	0.9852	61.32	
66.5	306,900	1,397	0.0046	0.9954	60.42	
67.5	274,919	15,733	0.0572	0.9428	60.14	
68.5	235,473	13,356	0.0567	0.9433	56.70	
69.5	203,433	30,526	0.1501	0.8499	53.48	
70.5	160,064	22,164	0.1385	0.8615	45.46	
71.5	132,599	26,463	0.1996	0.8004	39.16	
72.5	102,082	35,712	0.3498	0.6502	31.35	
73.5	62,276	884	0.0142	0.9858	20.38	
74.5	52,633	2,673	0.0508	0.9492	20.09	
75.5	38,247	1,302	0.0340	0.9660	19.07	
76.5	28,693	252	0.0088	0.9912	18.42	
77.5	19,049	218	0.0114	0.9886	18.26	
78.5	6,109	141	0.0231	0.9769	18.05	
79.5					17.63	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2016

EXPERIENCE BAND 1972-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,892,107	1,375	0.0000	1.0000	100.00
0.5	34,653,065	13,746	0.0004	0.9996	100.00
1.5	33,422,893	25,295	0.0008	0.9992	99.96
2.5	32,322,198	9,724	0.0003	0.9997	99.88
3.5	31,454,646	11,500	0.0004	0.9996	99.85
4.5	29,959,291	2,147	0.0001	0.9999	99.81
5.5	28,586,309	15,309	0.0005	0.9995	99.81
6.5	27,347,506	6,725	0.0002	0.9998	99.75
7.5	25,646,387	5,909	0.0002	0.9998	99.73
8.5	24,318,118	17,848	0.0007	0.9993	99.71
9.5	21,438,187	5,852	0.0003	0.9997	99.63
10.5	21,296,855	81,114	0.0038	0.9962	99.61
11.5	20,532,103	83,989	0.0041	0.9959	99.23
12.5	19,478,733	102,192	0.0052	0.9948	98.82
13.5	18,362,381	53,444	0.0029	0.9971	98.30
14.5	17,375,761	33,222	0.0019	0.9981	98.02
15.5	16,377,725	14,924	0.0009	0.9991	97.83
16.5	15,277,241	19,395	0.0013	0.9987	97.74
17.5	14,787,779	34,077	0.0023	0.9977	97.62
18.5	14,187,574	15,527	0.0011	0.9989	97.39
19.5	13,492,700	21,373	0.0016	0.9984	97.28
20.5	12,755,683	18,679	0.0015	0.9985	97.13
21.5	12,124,154	21,243	0.0018	0.9982	96.99
22.5	11,387,251	38,230	0.0034	0.9966	96.82
23.5	10,726,802	44,612	0.0042	0.9958	96.49
24.5	9,936,756	44,349	0.0045	0.9955	96.09
25.5	9,203,859	69,407	0.0075	0.9925	95.66
26.5	8,355,424	87,974	0.0105	0.9895	94.94
27.5	7,498,305	102,928	0.0137	0.9863	93.94
28.5	6,718,749	114,998	0.0171	0.9829	92.65
29.5	6,009,470	126,422	0.0210	0.9790	91.07
30.5	5,363,397	102,024	0.0190	0.9810	89.15
31.5	4,814,069	99,313	0.0206	0.9794	87.45
32.5	4,303,180	125,342	0.0291	0.9709	85.65
33.5	3,827,105	109,688	0.0287	0.9713	83.16
34.5	3,409,613	86,602	0.0254	0.9746	80.77
35.5	2,928,773	70,478	0.0241	0.9759	78.72
36.5	2,555,139	32,726	0.0128	0.9872	76.83
37.5	2,403,607	23,823	0.0099	0.9901	75.84
38.5	2,334,294	10,158	0.0044	0.9956	75.09

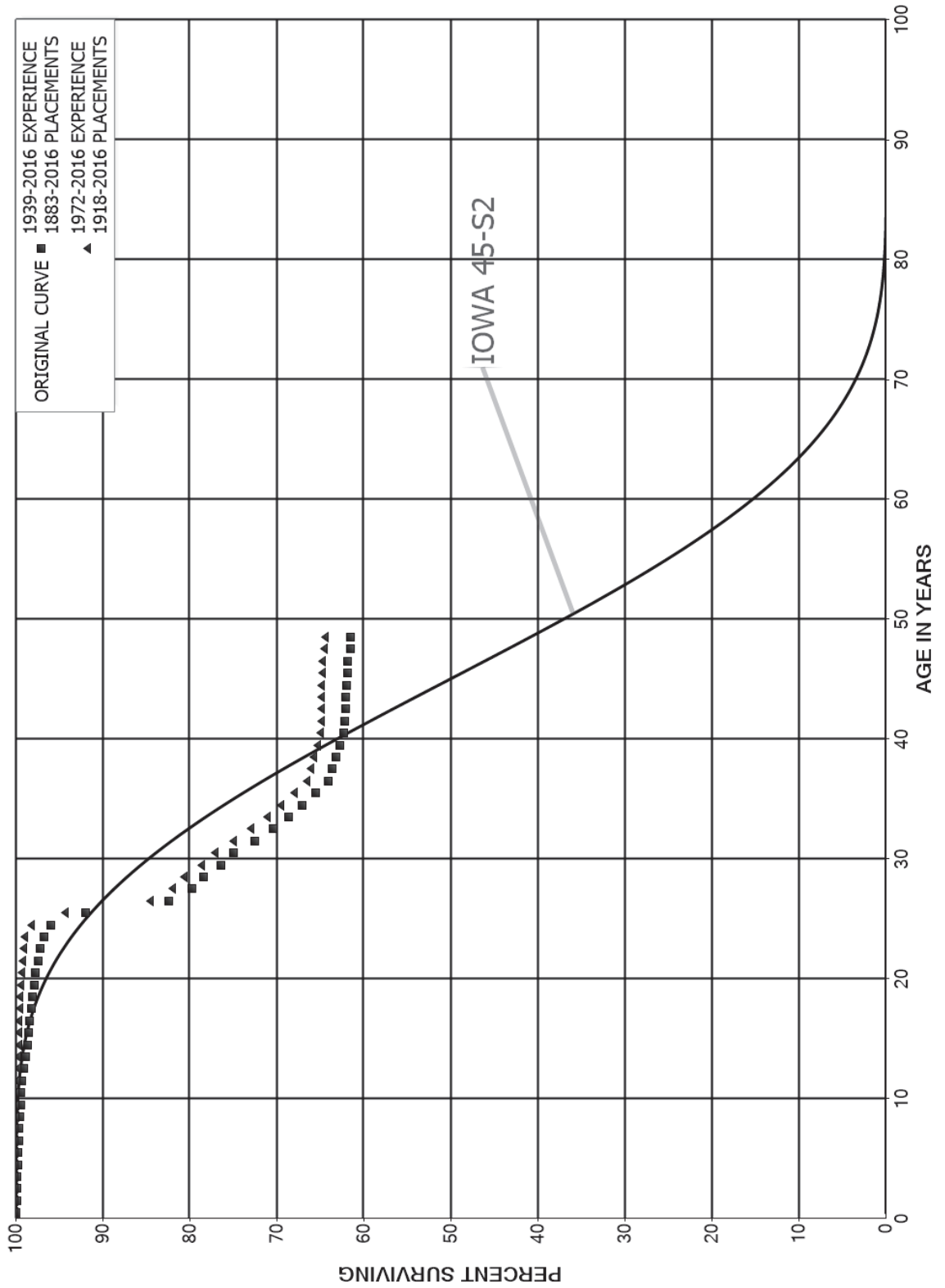
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2016			EXPERIENCE BAND 1972-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,274,006	7,494	0.0033	0.9967	74.76	
40.5	2,224,621	4,189	0.0019	0.9981	74.52	
41.5	2,205,398	3,842	0.0017	0.9983	74.38	
42.5	2,202,742	3,174	0.0014	0.9986	74.25	
43.5	2,135,896	4,961	0.0023	0.9977	74.14	
44.5	2,055,522	574	0.0003	0.9997	73.97	
45.5	1,933,799	966	0.0005	0.9995	73.95	
46.5	1,791,395	210	0.0001	0.9999	73.91	
47.5	1,633,747	225	0.0001	0.9999	73.90	
48.5	1,465,097	704	0.0005	0.9995	73.89	
49.5	1,333,649	461	0.0003	0.9997	73.86	
50.5	1,189,415	2,158	0.0018	0.9982	73.83	
51.5	1,031,580	909	0.0009	0.9991	73.70	
52.5	913,015	679	0.0007	0.9993	73.63	
53.5	846,654	397	0.0005	0.9995	73.58	
54.5	786,217	267	0.0003	0.9997	73.54	
55.5	746,150	388	0.0005	0.9995	73.52	
56.5	700,539	170	0.0002	0.9998	73.48	
57.5	636,558	412	0.0006	0.9994	73.46	
58.5	583,179		0.0000	1.0000	73.41	
59.5	542,697	335	0.0006	0.9994	73.41	
60.5	497,808	43,315	0.0870	0.9130	73.37	
61.5	413,371	29,647	0.0717	0.9283	66.98	
62.5	351,664	6,275	0.0178	0.9822	62.18	
63.5	312,706	4,509	0.0144	0.9856	61.07	
64.5	280,771	2,913	0.0104	0.9896	60.19	
65.5	250,911	5,120	0.0204	0.9796	59.57	
66.5	214,597	1,372	0.0064	0.9936	58.35	
67.5	188,711	771	0.0041	0.9959	57.98	
68.5	168,781	5,774	0.0342	0.9658	57.74	
69.5	155,054	12,169	0.0785	0.9215	55.77	
70.5	131,905	15,845	0.1201	0.8799	51.39	
71.5	110,759	20,903	0.1887	0.8113	45.22	
72.5	85,803	19,668	0.2292	0.7708	36.68	
73.5	62,171	778	0.0125	0.9875	28.27	
74.5	52,633	2,673	0.0508	0.9492	27.92	
75.5	38,247	1,302	0.0340	0.9660	26.50	
76.5	28,693	252	0.0088	0.9912	25.60	
77.5	19,049	218	0.0114	0.9886	25.38	
78.5	6,109	141	0.0231	0.9769	25.09	
79.5					24.51	

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2016

EXPERIENCE BAND 1939-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,740,633	1,022	0.0001	0.9999	100.00
0.5	11,228,744	12,798	0.0011	0.9989	99.99
1.5	10,685,793	3,031	0.0003	0.9997	99.88
2.5	10,066,372	6,093	0.0006	0.9994	99.85
3.5	9,569,880	3,593	0.0004	0.9996	99.79
4.5	8,896,678	5,960	0.0007	0.9993	99.75
5.5	8,198,520	2,584	0.0003	0.9997	99.68
6.5	7,582,910	4,472	0.0006	0.9994	99.65
7.5	6,797,982	6,143	0.0009	0.9991	99.59
8.5	6,249,577	6,366	0.0010	0.9990	99.50
9.5	5,396,449	1,514	0.0003	0.9997	99.40
10.5	4,978,329	4,880	0.0010	0.9990	99.37
11.5	4,261,490	10,705	0.0025	0.9975	99.28
12.5	3,362,469	7,478	0.0022	0.9978	99.03
13.5	2,819,498	4,556	0.0016	0.9984	98.81
14.5	2,441,422	3,516	0.0014	0.9986	98.65
15.5	2,376,326	3,371	0.0014	0.9986	98.51
16.5	2,196,681	4,474	0.0020	0.9980	98.37
17.5	2,176,899	2,612	0.0012	0.9988	98.17
18.5	2,142,248	4,368	0.0020	0.9980	98.05
19.5	2,041,759	3,446	0.0017	0.9983	97.85
20.5	1,953,750	5,079	0.0026	0.9974	97.68
21.5	1,870,012	5,676	0.0030	0.9970	97.43
22.5	1,791,105	7,261	0.0041	0.9959	97.13
23.5	1,724,001	14,949	0.0087	0.9913	96.74
24.5	1,624,292	67,311	0.0414	0.9586	95.90
25.5	1,479,212	153,652	0.1039	0.8961	91.93
26.5	1,233,308	39,645	0.0321	0.9679	82.38
27.5	1,099,345	18,218	0.0166	0.9834	79.73
28.5	993,319	24,940	0.0251	0.9749	78.41
29.5	901,803	17,989	0.0199	0.9801	76.44
30.5	817,457	25,856	0.0316	0.9684	74.92
31.5	740,431	22,254	0.0301	0.9699	72.55
32.5	668,209	17,036	0.0255	0.9745	70.37
33.5	605,319	13,693	0.0226	0.9774	68.57
34.5	547,037	12,341	0.0226	0.9774	67.02
35.5	487,414	10,806	0.0222	0.9778	65.51
36.5	446,060	3,409	0.0076	0.9924	64.06
37.5	427,983	2,358	0.0055	0.9945	63.57
38.5	420,108	3,540	0.0084	0.9916	63.22

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1939-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	412,194	2,608	0.0063	0.9937	62.68	
40.5	405,616	720	0.0018	0.9982	62.29	
41.5	403,649	534	0.0013	0.9987	62.18	
42.5	400,615	350	0.0009	0.9991	62.09	
43.5	377,975	525	0.0014	0.9986	62.04	
44.5	352,948	572	0.0016	0.9984	61.95	
45.5	308,832	285	0.0009	0.9991	61.85	
46.5	256,717	1,179	0.0046	0.9954	61.80	
47.5	208,391	198	0.0010	0.9990	61.51	
48.5	157,042	164	0.0010	0.9990	61.45	
49.5	117,259	130	0.0011	0.9989	61.39	
50.5	66,127	381	0.0058	0.9942	61.32	
51.5	45,868	405	0.0088	0.9912	60.97	
52.5	30,621	860	0.0281	0.9719	60.43	
53.5	18,568	388	0.0209	0.9791	58.73	
54.5	11,318	374	0.0330	0.9670	57.50	
55.5	10,045	391	0.0389	0.9611	55.60	
56.5	9,300	164	0.0176	0.9824	53.44	
57.5	9,136	301	0.0329	0.9671	52.50	
58.5	8,130	197	0.0243	0.9757	50.77	
59.5	7,442	197	0.0265	0.9735	49.54	
60.5	7,215	61	0.0084	0.9916	48.23	
61.5	6,707	239	0.0356	0.9644	47.82	
62.5	6,468	292	0.0451	0.9549	46.12	
63.5	6,066	396	0.0652	0.9348	44.04	
64.5	5,670	259	0.0457	0.9543	41.16	
65.5	5,411	276	0.0509	0.9491	39.28	
66.5	5,136	170	0.0332	0.9668	37.28	
67.5	4,888	1,074	0.2197	0.7803	36.05	
68.5	3,814	376	0.0986	0.9014	28.13	
69.5	3,438	84	0.0244	0.9756	25.36	
70.5	3,354	588	0.1753	0.8247	24.74	
71.5	2,766	41	0.0150	0.9850	20.40	
72.5	2,701		0.0000	1.0000	20.09	
73.5	2,701	460	0.1702	0.8298	20.09	
74.5	2,241	194	0.0866	0.9134	16.67	
75.5	2,023		0.0000	1.0000	15.23	
76.5	2,023	770	0.3803	0.6197	15.23	
77.5	1,176	465	0.3956	0.6044	9.44	
78.5	696	48	0.0690	0.9310	5.70	



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1939-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	648	135	0.2085	0.7915	5.31	
80.5	513	75	0.1460	0.8540	4.20	
81.5	438	121	0.2753	0.7247	3.59	
82.5	317	61	0.1926	0.8074	2.60	
83.5	256	130	0.5075	0.4925	2.10	
84.5	126	13	0.1031	0.8969	1.03	
85.5	113		0.0000	1.0000	0.93	
86.5	113		0.0000	1.0000	0.93	
87.5	113		0.0000	1.0000	0.93	
88.5	113		0.0000	1.0000	0.93	
89.5	113		0.0000	1.0000	0.93	
90.5	113		0.0000	1.0000	0.93	
91.5	113		0.0000	1.0000	0.93	
92.5	113		0.0000	1.0000	0.93	
93.5	113		0.0000	1.0000	0.93	
94.5	113		0.0000	1.0000	0.93	
95.5	113		0.0000	1.0000	0.93	
96.5	113		0.0000	1.0000	0.93	
97.5	113		0.0000	1.0000	0.93	
98.5					0.93	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2016			EXPERIENCE BAND 1972-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	11,192,907	20	0.0000	1.0000	100.00	
0.5	10,693,240	14	0.0000	1.0000	100.00	
1.5	10,200,638		0.0000	1.0000	100.00	
2.5	9,606,417	2,322	0.0002	0.9998	100.00	
3.5	9,148,387	852	0.0001	0.9999	99.98	
4.5	8,499,172	2,886	0.0003	0.9997	99.97	
5.5	7,852,255		0.0000	1.0000	99.93	
6.5	7,275,037	148	0.0000	1.0000	99.93	
7.5	6,539,309	3,835	0.0006	0.9994	99.93	
8.5	6,014,361	4,610	0.0008	0.9992	99.87	
9.5	5,184,646		0.0000	1.0000	99.80	
10.5	4,780,294	1,790	0.0004	0.9996	99.80	
11.5	4,084,925	6,021	0.0015	0.9985	99.76	
12.5	3,200,220	1,423	0.0004	0.9996	99.61	
13.5	2,670,866	756	0.0003	0.9997	99.57	
14.5	2,311,985	730	0.0003	0.9997	99.54	
15.5	2,264,266	1,101	0.0005	0.9995	99.51	
16.5	2,103,850	688	0.0003	0.9997	99.46	
17.5	2,096,357	769	0.0004	0.9996	99.43	
18.5	2,073,501	2,744	0.0013	0.9987	99.39	
19.5	1,980,264	2,333	0.0012	0.9988	99.26	
20.5	1,902,337	1,569	0.0008	0.9992	99.14	
21.5	1,832,561	1,245	0.0007	0.9993	99.06	
22.5	1,764,671	3,551	0.0020	0.9980	98.99	
23.5	1,701,690	11,980	0.0070	0.9930	98.79	
24.5	1,607,302	65,130	0.0405	0.9595	98.10	
25.5	1,465,316	150,784	0.1029	0.8971	94.12	
26.5	1,221,993	38,274	0.0313	0.9687	84.44	
27.5	1,088,310	17,508	0.0161	0.9839	81.79	
28.5	981,692	24,286	0.0247	0.9753	80.48	
29.5	885,347	17,456	0.0197	0.9803	78.49	
30.5	802,318	21,717	0.0271	0.9729	76.94	
31.5	730,353	19,839	0.0272	0.9728	74.86	
32.5	660,640	16,703	0.0253	0.9747	72.82	
33.5	597,847	13,244	0.0222	0.9778	70.98	
34.5	539,653	12,173	0.0226	0.9774	69.41	
35.5	479,969	10,486	0.0218	0.9782	67.84	
36.5	438,571	3,027	0.0069	0.9931	66.36	
37.5	420,916	1,718	0.0041	0.9959	65.90	
38.5	412,624	2,886	0.0070	0.9930	65.63	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2016			EXPERIENCE BAND 1972-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	405,417	2,221	0.0055	0.9945	65.17
40.5	399,134	410	0.0010	0.9990	64.82
41.5	396,621	105	0.0003	0.9997	64.75
42.5	394,077	54	0.0001	0.9999	64.73
43.5	371,745	156	0.0004	0.9996	64.73
44.5	346,331	346	0.0010	0.9990	64.70
45.5	302,249	117	0.0004	0.9996	64.63
46.5	250,302	1,016	0.0041	0.9959	64.61
47.5	201,521	109	0.0005	0.9995	64.35
48.5	149,249	97	0.0006	0.9994	64.31
49.5	109,452	70	0.0006	0.9994	64.27
50.5	58,461	87	0.0015	0.9985	64.23
51.5	38,261	178	0.0047	0.9953	64.13
52.5	22,010	203	0.0092	0.9908	63.83
53.5	10,587	71	0.0067	0.9933	63.24
54.5	3,416	62	0.0182	0.9818	62.82
55.5	2,428	177	0.0730	0.9270	61.68
56.5	1,896		0.0000	1.0000	57.18
57.5	1,896		0.0000	1.0000	57.18
58.5	1,192		0.0000	1.0000	57.18
59.5	701		0.0000	1.0000	57.18
60.5	701		0.0000	1.0000	57.18
61.5	268		0.0000	1.0000	57.18
62.5	268		0.0000	1.0000	57.18
63.5	268		0.0000	1.0000	57.18
64.5	268		0.0000	1.0000	57.18
65.5	268		0.0000	1.0000	57.18
66.5	268		0.0000	1.0000	57.18
67.5	191		0.0000	1.0000	57.18
68.5	191		0.0000	1.0000	57.18
69.5	191		0.0000	1.0000	57.18
70.5	191		0.0000	1.0000	57.18
71.5	191		0.0000	1.0000	57.18
72.5	191		0.0000	1.0000	57.18
73.5	191		0.0000	1.0000	57.18
74.5	191		0.0000	1.0000	57.18
75.5	191		0.0000	1.0000	57.18
76.5	191		0.0000	1.0000	57.18
77.5	113		0.0000	1.0000	57.18
78.5	113		0.0000	1.0000	57.18

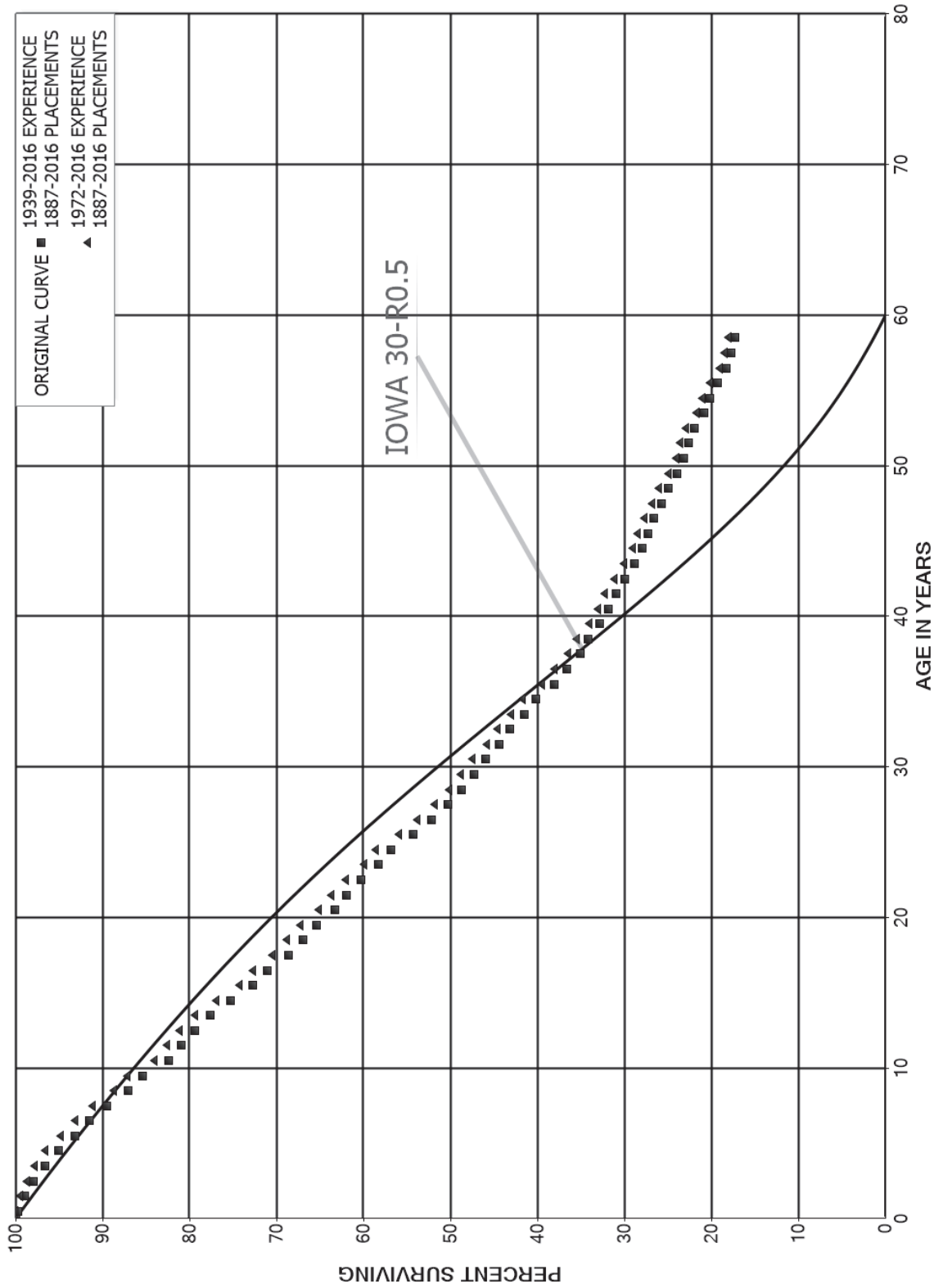
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2016			EXPERIENCE BAND 1972-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	113		0.0000	1.0000	57.18
80.5	113		0.0000	1.0000	57.18
81.5	113		0.0000	1.0000	57.18
82.5	113		0.0000	1.0000	57.18
83.5	113		0.0000	1.0000	57.18
84.5	113		0.0000	1.0000	57.18
85.5	113		0.0000	1.0000	57.18
86.5	113		0.0000	1.0000	57.18
87.5	113		0.0000	1.0000	57.18
88.5	113		0.0000	1.0000	57.18
89.5	113		0.0000	1.0000	57.18
90.5	113		0.0000	1.0000	57.18
91.5	113		0.0000	1.0000	57.18
92.5	113		0.0000	1.0000	57.18
93.5	113		0.0000	1.0000	57.18
94.5	113		0.0000	1.0000	57.18
95.5	113		0.0000	1.0000	57.18
96.5	113		0.0000	1.0000	57.18
97.5	113		0.0000	1.0000	57.18
98.5					57.18

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2016

EXPERIENCE BAND 1939-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,539,721	31,466	0.0027	0.9973	100.00
0.5	10,951,792	88,562	0.0081	0.9919	99.73
1.5	10,647,615	108,546	0.0102	0.9898	98.92
2.5	10,407,161	135,057	0.0130	0.9870	97.91
3.5	10,051,349	163,044	0.0162	0.9838	96.64
4.5	9,734,012	188,970	0.0194	0.9806	95.07
5.5	9,406,695	174,043	0.0185	0.9815	93.23
6.5	9,032,029	192,703	0.0213	0.9787	91.50
7.5	8,716,446	240,456	0.0276	0.9724	89.55
8.5	8,266,163	161,927	0.0196	0.9804	87.08
9.5	7,871,239	270,251	0.0343	0.9657	85.38
10.5	7,456,708	139,522	0.0187	0.9813	82.44
11.5	7,267,776	133,835	0.0184	0.9816	80.90
12.5	7,131,460	159,286	0.0223	0.9777	79.41
13.5	6,467,641	196,824	0.0304	0.9696	77.64
14.5	5,982,528	205,610	0.0344	0.9656	75.27
15.5	5,764,654	132,131	0.0229	0.9771	72.69
16.5	5,474,368	186,057	0.0340	0.9660	71.02
17.5	5,232,656	126,486	0.0242	0.9758	68.61
18.5	4,967,607	111,646	0.0225	0.9775	66.95
19.5	4,742,396	152,907	0.0322	0.9678	65.44
20.5	4,406,715	99,093	0.0225	0.9775	63.33
21.5	4,180,081	113,126	0.0271	0.9729	61.91
22.5	3,889,726	129,452	0.0333	0.9667	60.24
23.5	3,643,701	88,501	0.0243	0.9757	58.23
24.5	3,464,782	155,685	0.0449	0.9551	56.82
25.5	3,194,520	123,556	0.0387	0.9613	54.26
26.5	3,002,175	107,387	0.0358	0.9642	52.16
27.5	2,822,094	90,290	0.0320	0.9680	50.30
28.5	2,674,650	77,235	0.0289	0.9711	48.69
29.5	2,581,718	73,908	0.0286	0.9714	47.28
30.5	2,422,264	83,678	0.0345	0.9655	45.93
31.5	2,295,703	62,323	0.0271	0.9729	44.34
32.5	2,201,060	83,365	0.0379	0.9621	43.14
33.5	2,044,968	63,799	0.0312	0.9688	41.51
34.5	1,870,907	99,788	0.0533	0.9467	40.21
35.5	1,655,165	64,193	0.0388	0.9612	38.07
36.5	1,518,298	63,568	0.0419	0.9581	36.59
37.5	1,419,287	36,192	0.0255	0.9745	35.06
38.5	1,371,998	55,489	0.0404	0.9596	34.16

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016

EXPERIENCE BAND 1939-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,313,906	39,177	0.0298	0.9702	32.78
40.5	1,273,913	32,403	0.0254	0.9746	31.80
41.5	1,216,133	40,247	0.0331	0.9669	31.00
42.5	1,148,879	44,040	0.0383	0.9617	29.97
43.5	1,059,203	34,051	0.0321	0.9679	28.82
44.5	938,012	19,355	0.0206	0.9794	27.89
45.5	810,691	22,125	0.0273	0.9727	27.32
46.5	737,090	22,022	0.0299	0.9701	26.57
47.5	661,230	21,214	0.0321	0.9679	25.78
48.5	586,003	23,852	0.0407	0.9593	24.95
49.5	501,510	16,854	0.0336	0.9664	23.94
50.5	456,583	9,856	0.0216	0.9784	23.13
51.5	410,821	11,739	0.0286	0.9714	22.63
52.5	366,807	19,991	0.0545	0.9455	21.99
53.5	307,945	8,391	0.0272	0.9728	20.79
54.5	286,190	12,884	0.0450	0.9550	20.22
55.5	238,543	13,002	0.0545	0.9455	19.31
56.5	193,893	5,762	0.0297	0.9703	18.26
57.5	164,132	3,896	0.0237	0.9763	17.72
58.5	132,527	4,724	0.0356	0.9644	17.30
59.5	99,724	1,717	0.0172	0.9828	16.68
60.5	75,548	2,595	0.0344	0.9656	16.39
61.5	48,326	1,375	0.0284	0.9716	15.83
62.5	33,026	2,071	0.0627	0.9373	15.38
63.5	26,387		0.0000	1.0000	14.41
64.5	22,300	413	0.0185	0.9815	14.41
65.5	17,050	133	0.0078	0.9922	14.15
66.5	14,957	141	0.0095	0.9905	14.04
67.5	14,815		0.0000	1.0000	13.90
68.5	13,308		0.0000	1.0000	13.90
69.5	12,492	694	0.0556	0.9444	13.90
70.5	11,740	83	0.0071	0.9929	13.13
71.5	11,035	488	0.0442	0.9558	13.04
72.5	9,631	50	0.0052	0.9948	12.46
73.5	5,356		0.0000	1.0000	12.40
74.5	4,687		0.0000	1.0000	12.40
75.5	4,364	17	0.0039	0.9961	12.40
76.5	4,347	86	0.0199	0.9801	12.35
77.5	3,992	12	0.0030	0.9970	12.10
78.5	3,764	76	0.0201	0.9799	12.07

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,571		0.0000	1.0000	11.82
80.5	2,571	46	0.0179	0.9821	11.82
81.5	2,405	62	0.0259	0.9741	11.61
82.5	2,331	99	0.0427	0.9573	11.31
83.5	1,974	118	0.0600	0.9400	10.83
84.5	1,856		0.0000	1.0000	10.18
85.5	1,848	58	0.0314	0.9686	10.18
86.5	1,014		0.0000	1.0000	9.86
87.5	260		0.0000	1.0000	9.86
88.5	151		0.0000	1.0000	9.86
89.5	151		0.0000	1.0000	9.86
90.5	151		0.0000	1.0000	9.86
91.5	151	53	0.3505	0.6495	9.86
92.5	98		0.0000	1.0000	6.40
93.5	98		0.0000	1.0000	6.40
94.5	87		0.0000	1.0000	6.40
95.5	87		0.0000	1.0000	6.40
96.5	87		0.0000	1.0000	6.40
97.5	87		0.0000	1.0000	6.40
98.5	87		0.0000	1.0000	6.40
99.5	87		0.0000	1.0000	6.40
100.5	87		0.0000	1.0000	6.40
101.5	87		0.0000	1.0000	6.40
102.5	87		0.0000	1.0000	6.40
103.5	87		0.0000	1.0000	6.40
104.5	87		0.0000	1.0000	6.40
105.5	87		0.0000	1.0000	6.40
106.5	87		0.0000	1.0000	6.40
107.5	87		0.0000	1.0000	6.40
108.5	87		0.0000	1.0000	6.40
109.5	87		0.0000	1.0000	6.40
110.5	87		0.0000	1.0000	6.40
111.5	87		0.0000	1.0000	6.40
112.5	87		0.0000	1.0000	6.40
113.5	87		0.0000	1.0000	6.40
114.5	63	15	0.2412	0.7588	6.40
115.5	48		0.0000	1.0000	4.86
116.5	48		0.0000	1.0000	4.86
117.5	48		0.0000	1.0000	4.86
118.5	48		0.0000	1.0000	4.86



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	48		0.0000	1.0000	4.86
120.5	48		0.0000	1.0000	4.86
121.5	48		0.0000	1.0000	4.86
122.5	48		0.0000	1.0000	4.86
123.5	24		0.0000	1.0000	4.86
124.5	24		0.0000	1.0000	4.86
125.5	24		0.0000	1.0000	4.86
126.5					4.86

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2016

EXPERIENCE BAND 1972-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,181,842	4,654	0.0005	0.9995	100.00
0.5	8,972,276	47,426	0.0053	0.9947	99.95
1.5	8,775,889	66,950	0.0076	0.9924	99.42
2.5	8,701,319	80,150	0.0092	0.9908	98.66
3.5	8,483,245	109,095	0.0129	0.9871	97.75
4.5	8,379,456	155,834	0.0186	0.9814	96.50
5.5	8,097,018	141,792	0.0175	0.9825	94.70
6.5	7,801,126	162,385	0.0208	0.9792	93.04
7.5	7,585,568	211,191	0.0278	0.9722	91.11
8.5	7,275,060	121,776	0.0167	0.9833	88.57
9.5	6,945,107	248,054	0.0357	0.9643	87.09
10.5	6,643,821	114,067	0.0172	0.9828	83.98
11.5	6,581,746	116,446	0.0177	0.9823	82.54
12.5	6,538,276	140,426	0.0215	0.9785	81.08
13.5	5,964,613	184,332	0.0309	0.9691	79.33
14.5	5,562,785	193,137	0.0347	0.9653	76.88
15.5	5,427,510	113,027	0.0208	0.9792	74.21
16.5	5,218,555	166,544	0.0319	0.9681	72.67
17.5	5,029,225	117,640	0.0234	0.9766	70.35
18.5	4,789,515	105,513	0.0220	0.9780	68.70
19.5	4,598,133	145,145	0.0316	0.9684	67.19
20.5	4,298,876	96,033	0.0223	0.9777	65.07
21.5	4,089,329	108,987	0.0267	0.9733	63.61
22.5	3,799,865	125,827	0.0331	0.9669	61.92
23.5	3,556,990	80,820	0.0227	0.9773	59.87
24.5	3,388,384	152,493	0.0450	0.9550	58.51
25.5	3,120,943	121,734	0.0390	0.9610	55.88
26.5	2,933,071	104,758	0.0357	0.9643	53.70
27.5	2,758,262	89,657	0.0325	0.9675	51.78
28.5	2,623,969	71,818	0.0274	0.9726	50.10
29.5	2,536,993	69,374	0.0273	0.9727	48.72
30.5	2,383,812	82,729	0.0347	0.9653	47.39
31.5	2,259,934	58,742	0.0260	0.9740	45.75
32.5	2,169,367	77,644	0.0358	0.9642	44.56
33.5	2,024,624	62,995	0.0311	0.9689	42.96
34.5	1,851,973	97,784	0.0528	0.9472	41.63
35.5	1,638,945	61,589	0.0376	0.9624	39.43
36.5	1,507,295	63,471	0.0421	0.9579	37.95
37.5	1,408,536	35,066	0.0249	0.9751	36.35
38.5	1,366,451	55,289	0.0405	0.9595	35.44

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016

EXPERIENCE BAND 1972-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,308,600	38,938	0.0298	0.9702	34.01
40.5	1,270,672	32,311	0.0254	0.9746	33.00
41.5	1,214,126	40,117	0.0330	0.9670	32.16
42.5	1,147,194	43,975	0.0383	0.9617	31.10
43.5	1,057,939	33,927	0.0321	0.9679	29.90
44.5	936,960	19,260	0.0206	0.9794	28.95
45.5	809,762	22,044	0.0272	0.9728	28.35
46.5	736,314	22,014	0.0299	0.9701	27.58
47.5	660,429	21,214	0.0321	0.9679	26.75
48.5	585,194	23,852	0.0408	0.9592	25.89
49.5	501,357	16,839	0.0336	0.9664	24.84
50.5	456,444	9,842	0.0216	0.9784	24.00
51.5	410,687	11,730	0.0286	0.9714	23.49
52.5	366,682	19,991	0.0545	0.9455	22.82
53.5	307,852	8,352	0.0271	0.9729	21.57
54.5	286,000	12,753	0.0446	0.9554	20.99
55.5	238,504	13,002	0.0545	0.9455	20.05
56.5	193,817	5,762	0.0297	0.9703	18.96
57.5	164,059	3,896	0.0237	0.9763	18.39
58.5	132,455	4,719	0.0356	0.9644	17.96
59.5	99,657	1,717	0.0172	0.9828	17.32
60.5	75,480	2,595	0.0344	0.9656	17.02
61.5	48,258	1,375	0.0285	0.9715	16.43
62.5	32,958	2,071	0.0629	0.9371	15.97
63.5	26,296		0.0000	1.0000	14.96
64.5	22,208	413	0.0186	0.9814	14.96
65.5	16,959	133	0.0079	0.9921	14.68
66.5	14,865	141	0.0095	0.9905	14.57
67.5	14,724		0.0000	1.0000	14.43
68.5	13,216		0.0000	1.0000	14.43
69.5	12,449	694	0.0558	0.9442	14.43
70.5	11,697	83	0.0071	0.9929	13.63
71.5	11,035	488	0.0442	0.9558	13.53
72.5	9,583	50	0.0052	0.9948	12.93
73.5	5,308		0.0000	1.0000	12.86
74.5	4,639		0.0000	1.0000	12.86
75.5	4,268	17	0.0040	0.9960	12.86
76.5	4,251	86	0.0203	0.9797	12.81
77.5	3,896	12	0.0031	0.9969	12.55
78.5	3,716	76	0.0204	0.9796	12.51

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016

EXPERIENCE BAND 1972-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,523		0.0000	1.0000	12.26
80.5	2,523	46	0.0182	0.9818	12.26
81.5	2,405	62	0.0259	0.9741	12.03
82.5	2,331	99	0.0427	0.9573	11.72
83.5	1,974	118	0.0600	0.9400	11.22
84.5	1,856		0.0000	1.0000	10.55
85.5	1,848	58	0.0314	0.9686	10.55
86.5	1,014		0.0000	1.0000	10.22
87.5	260		0.0000	1.0000	10.22
88.5	151		0.0000	1.0000	10.22
89.5	151		0.0000	1.0000	10.22
90.5	151		0.0000	1.0000	10.22
91.5	151	53	0.3505	0.6495	10.22
92.5	98		0.0000	1.0000	6.64
93.5	98		0.0000	1.0000	6.64
94.5	87		0.0000	1.0000	6.64
95.5	87		0.0000	1.0000	6.64
96.5	87		0.0000	1.0000	6.64
97.5	87		0.0000	1.0000	6.64
98.5	87		0.0000	1.0000	6.64
99.5	87		0.0000	1.0000	6.64
100.5	87		0.0000	1.0000	6.64
101.5	87		0.0000	1.0000	6.64
102.5	87		0.0000	1.0000	6.64
103.5	87		0.0000	1.0000	6.64
104.5	87		0.0000	1.0000	6.64
105.5	87		0.0000	1.0000	6.64
106.5	87		0.0000	1.0000	6.64
107.5	87		0.0000	1.0000	6.64
108.5	87		0.0000	1.0000	6.64
109.5	87		0.0000	1.0000	6.64
110.5	87		0.0000	1.0000	6.64
111.5	87		0.0000	1.0000	6.64
112.5	87		0.0000	1.0000	6.64
113.5	87		0.0000	1.0000	6.64
114.5	63	15	0.2412	0.7588	6.64
115.5	48		0.0000	1.0000	5.04
116.5	48		0.0000	1.0000	5.04
117.5	48		0.0000	1.0000	5.04
118.5	48		0.0000	1.0000	5.04

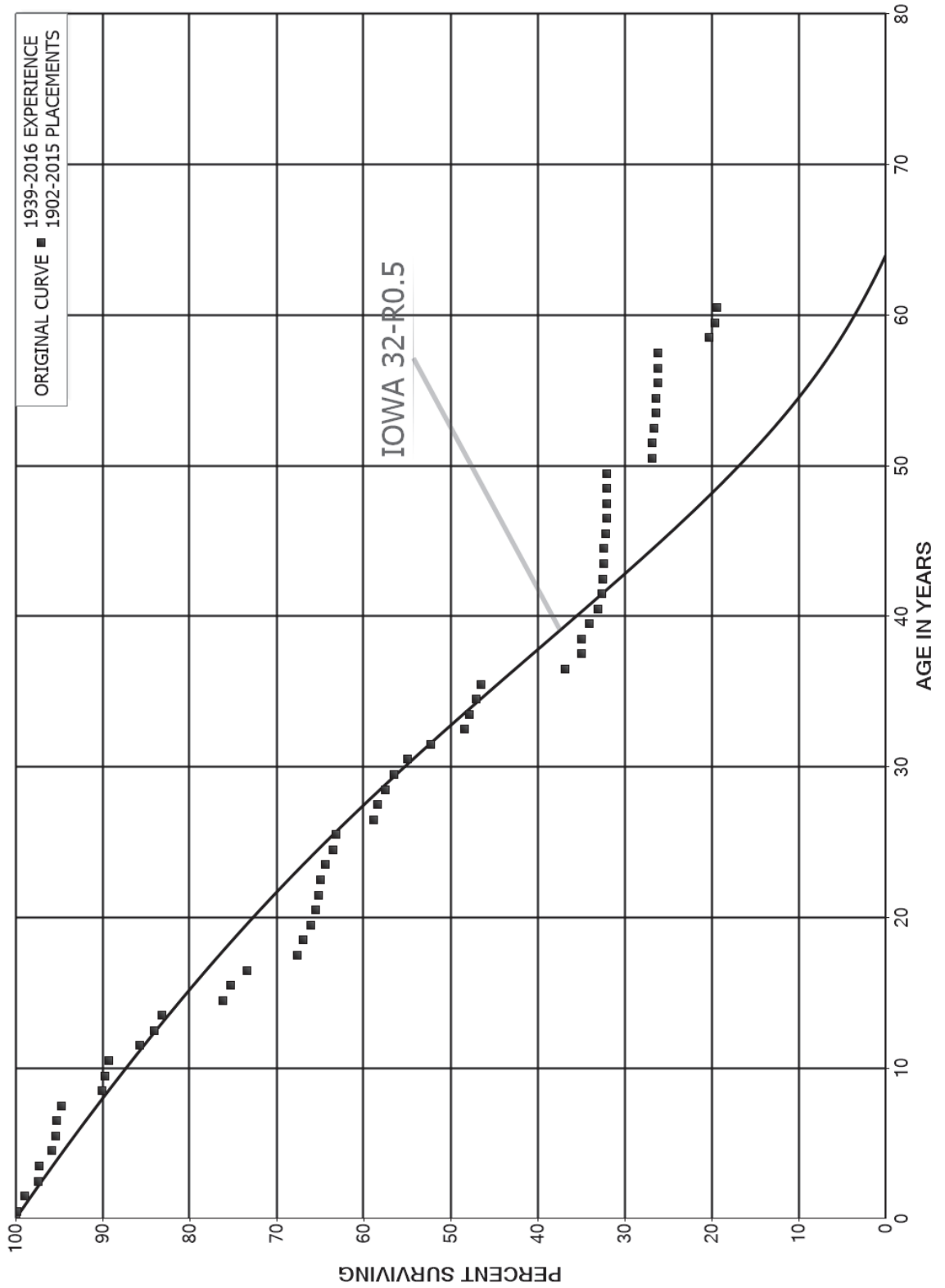
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016			EXPERIENCE BAND 1972-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	48		0.0000	1.0000	5.04
120.5	48		0.0000	1.0000	5.04
121.5	48		0.0000	1.0000	5.04
122.5	48		0.0000	1.0000	5.04
123.5	24		0.0000	1.0000	5.04
124.5	24		0.0000	1.0000	5.04
125.5	24		0.0000	1.0000	5.04
126.5					5.04

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 387 OTHER EQUIPMENT - GENERAL  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2015			EXPERIENCE BAND 1939-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	314,464	569	0.0018	0.9982	100.00	
0.5	317,598	2,879	0.0091	0.9909	99.82	
1.5	324,697	5,032	0.0155	0.9845	98.91	
2.5	324,094	434	0.0013	0.9987	97.38	
3.5	323,270	4,881	0.0151	0.9849	97.25	
4.5	330,508	1,221	0.0037	0.9963	95.78	
5.5	323,572	650	0.0020	0.9980	95.43	
6.5	251,252	1,423	0.0057	0.9943	95.24	
7.5	246,883	12,163	0.0493	0.9507	94.70	
8.5	212,959	781	0.0037	0.9963	90.03	
9.5	212,258	1,039	0.0049	0.9951	89.70	
10.5	214,229	8,483	0.0396	0.9604	89.26	
11.5	206,942	4,126	0.0199	0.9801	85.73	
12.5	202,673	1,962	0.0097	0.9903	84.02	
13.5	200,457	16,985	0.0847	0.9153	83.21	
14.5	181,633	2,175	0.0120	0.9880	76.16	
15.5	177,246	4,432	0.0250	0.9750	75.24	
16.5	171,486	13,461	0.0785	0.9215	73.36	
17.5	158,072	1,443	0.0091	0.9909	67.60	
18.5	156,995	2,189	0.0139	0.9861	66.99	
19.5	154,747	1,231	0.0080	0.9920	66.05	
20.5	153,516	851	0.0055	0.9945	65.53	
21.5	151,876	547	0.0036	0.9964	65.16	
22.5	150,915	1,225	0.0081	0.9919	64.93	
23.5	150,839	2,127	0.0141	0.9859	64.40	
24.5	147,381	776	0.0053	0.9947	63.49	
25.5	146,605	9,979	0.0681	0.9319	63.16	
26.5	136,860	1,144	0.0084	0.9916	58.86	
27.5	135,604	2,124	0.0157	0.9843	58.37	
28.5	133,113	2,246	0.0169	0.9831	57.46	
29.5	130,400	3,591	0.0275	0.9725	56.49	
30.5	126,829	6,112	0.0482	0.9518	54.93	
31.5	106,161	7,792	0.0734	0.9266	52.28	
32.5	98,166	1,184	0.0121	0.9879	48.45	
33.5	95,276	1,534	0.0161	0.9839	47.86	
34.5	87,060	1,062	0.0122	0.9878	47.09	
35.5	72,254	15,093	0.2089	0.7911	46.52	
36.5	57,165	2,780	0.0486	0.9514	36.80	
37.5	54,295	33	0.0006	0.9994	35.01	
38.5	54,235	1,517	0.0280	0.9720	34.99	

COLUMBIA GAS OF PENNSYLVANIA, INC.

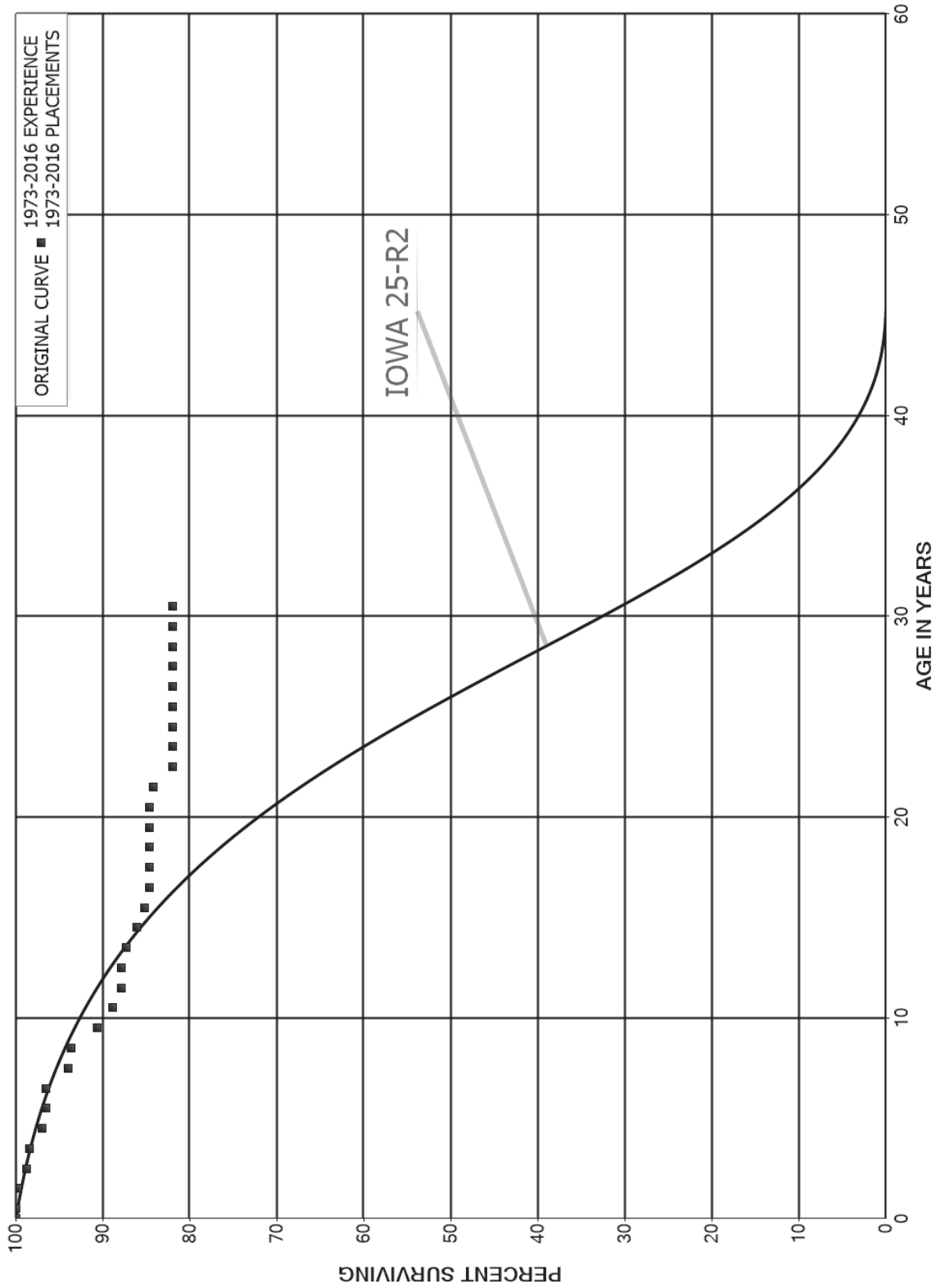
ACCOUNT 387 OTHER EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2015			EXPERIENCE BAND 1939-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	52,719	1,505	0.0285	0.9715	34.01	
40.5	51,214	676	0.0132	0.9868	33.04	
41.5	50,538	217	0.0043	0.9957	32.60	
42.5	50,302	99	0.0020	0.9980	32.46	
43.5	50,092	64	0.0013	0.9987	32.40	
44.5	42,118	263	0.0062	0.9938	32.36	
45.5	41,247	67	0.0016	0.9984	32.16	
46.5	41,181	82	0.0020	0.9980	32.10	
47.5	41,099		0.0000	1.0000	32.04	
48.5	41,099		0.0000	1.0000	32.04	
49.5	40,647	6,669	0.1641	0.8359	32.04	
50.5	33,978		0.0000	1.0000	26.78	
51.5	33,978	263	0.0077	0.9923	26.78	
52.5	33,715	263	0.0078	0.9922	26.58	
53.5	33,372		0.0000	1.0000	26.37	
54.5	25,746	166	0.0065	0.9935	26.37	
55.5	25,580		0.0000	1.0000	26.20	
56.5	25,580		0.0000	1.0000	26.20	
57.5	25,391	5,748	0.2264	0.7736	26.20	
58.5	19,643	645	0.0329	0.9671	20.27	
59.5	4,623	40	0.0087	0.9913	19.60	
60.5	4,583		0.0000	1.0000	19.43	
61.5	295	11	0.0369	0.9631	19.43	
62.5	284		0.0000	1.0000	18.72	
63.5	284		0.0000	1.0000	18.72	
64.5	284	5	0.0158	0.9842	18.72	
65.5	280		0.0000	1.0000	18.42	
66.5	190	2	0.0106	0.9894	18.42	
67.5	188	12	0.0617	0.9383	18.22	
68.5	176		0.0000	1.0000	17.10	
69.5	106		0.0000	1.0000	17.10	
70.5	106		0.0000	1.0000	17.10	
71.5	106		0.0000	1.0000	17.10	
72.5	106		0.0000	1.0000	17.10	
73.5	106		0.0000	1.0000	17.10	
74.5	38		0.0000	1.0000	17.10	
75.5					17.10	



COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2016			EXPERIENCE BAND 1973-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,732,986		0.0000	1.0000	100.00
0.5	6,377,954	15,389	0.0024	0.9976	100.00
1.5	4,140,818	43,538	0.0105	0.9895	99.76
2.5	2,076,627	6,294	0.0030	0.9970	98.71
3.5	1,309,164	19,945	0.0152	0.9848	98.41
4.5	1,126,022	5,100	0.0045	0.9955	96.91
5.5	1,070,447		0.0000	1.0000	96.47
6.5	946,961	25,259	0.0267	0.9733	96.47
7.5	915,870	2,721	0.0030	0.9970	93.90
8.5	913,148	29,014	0.0318	0.9682	93.62
9.5	874,197	17,977	0.0206	0.9794	90.65
10.5	838,949	8,448	0.0101	0.9899	88.78
11.5	592,108		0.0000	1.0000	87.89
12.5	472,532	3,511	0.0074	0.9926	87.89
13.5	466,695	6,349	0.0136	0.9864	87.23
14.5	460,346	4,937	0.0107	0.9893	86.05
15.5	312,941	1,836	0.0059	0.9941	85.12
16.5	260,926		0.0000	1.0000	84.63
17.5	260,926		0.0000	1.0000	84.63
18.5	260,926		0.0000	1.0000	84.63
19.5	260,926		0.0000	1.0000	84.63
20.5	260,926	1,490	0.0057	0.9943	84.63
21.5	259,436	6,651	0.0256	0.9744	84.14
22.5	248,703		0.0000	1.0000	81.98
23.5	246,985		0.0000	1.0000	81.98
24.5	240,475		0.0000	1.0000	81.98
25.5	208,880		0.0000	1.0000	81.98
26.5	170,927		0.0000	1.0000	81.98
27.5	167,501		0.0000	1.0000	81.98
28.5	167,501		0.0000	1.0000	81.98
29.5	127,496		0.0000	1.0000	81.98
30.5	65,900		0.0000	1.0000	81.98
31.5	38,547		0.0000	1.0000	81.98
32.5	33,816		0.0000	1.0000	81.98
33.5	23,121		0.0000	1.0000	81.98
34.5	23,121		0.0000	1.0000	81.98
35.5	23,121		0.0000	1.0000	81.98
36.5	21,976		0.0000	1.0000	81.98
37.5	21,976		0.0000	1.0000	81.98
38.5	21,976		0.0000	1.0000	81.98

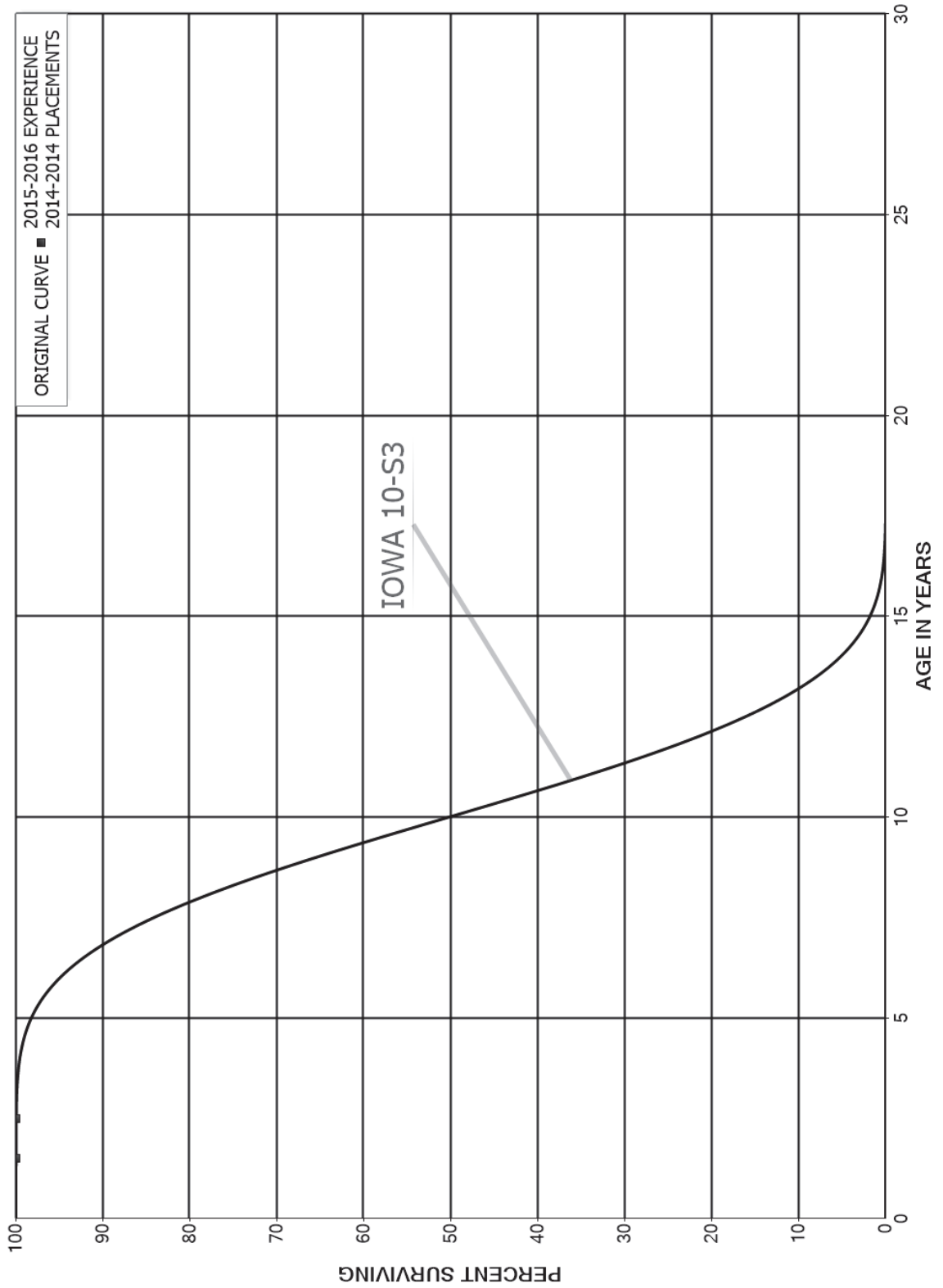
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2016			EXPERIENCE BAND 1973-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,976		0.0000	1.0000	81.98
40.5	15,667		0.0000	1.0000	81.98
41.5	12,478		0.0000	1.0000	81.98
42.5	917		0.0000	1.0000	81.98
43.5					81.98

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 387.5 OTHER EQUIPMENT - GPS EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



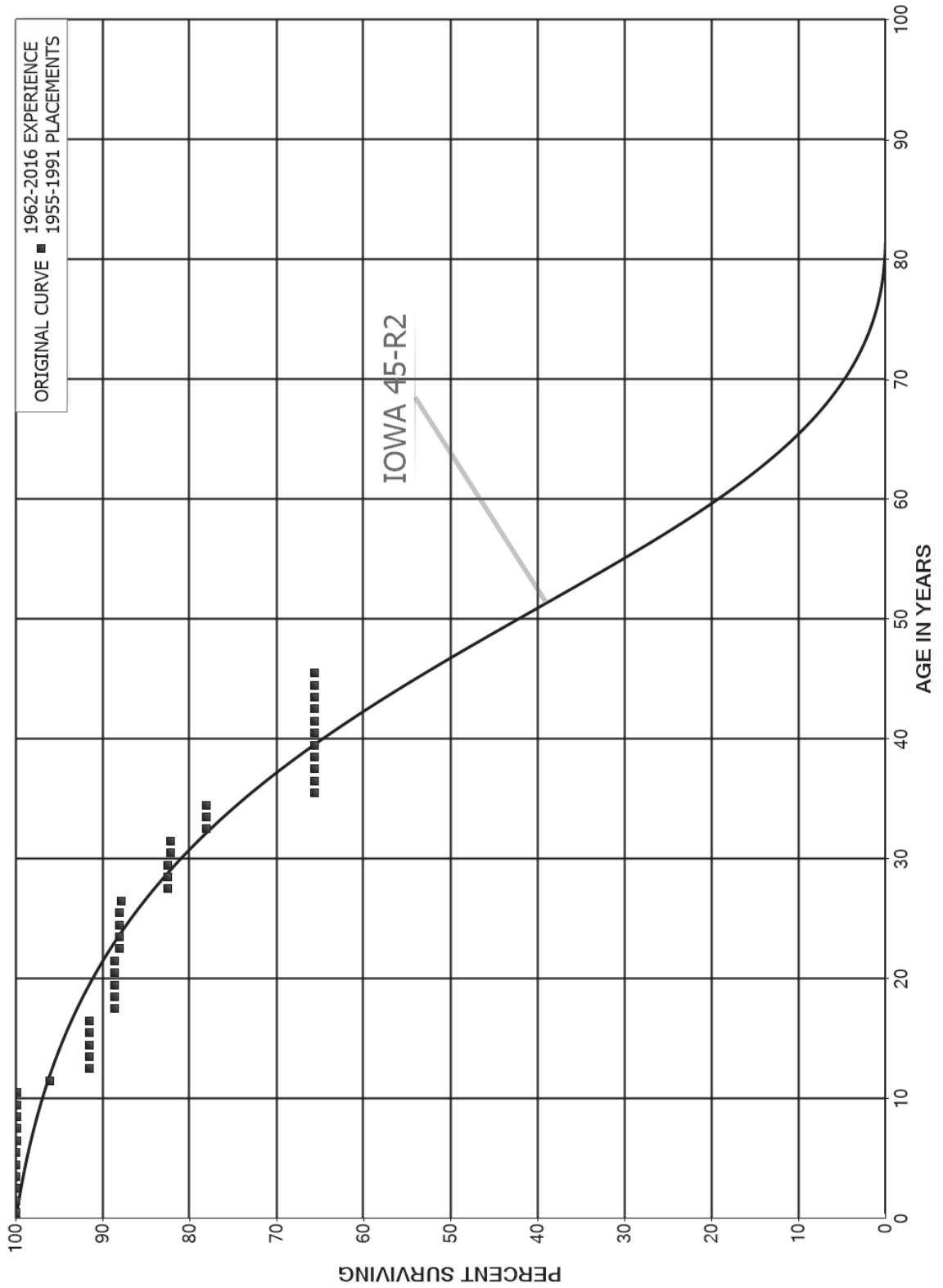
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.5 OTHER EQUIPMENT - GPS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2014-2014			EXPERIENCE BAND 2015-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5	2,053,366		0.0000	1.0000	100.00
2.5					100.00

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-1991			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,278		0.0000	1.0000	100.00
0.5	53,278		0.0000	1.0000	100.00
1.5	53,278		0.0000	1.0000	100.00
2.5	55,408		0.0000	1.0000	100.00
3.5	56,248		0.0000	1.0000	100.00
4.5	63,839		0.0000	1.0000	100.00
5.5	67,451	140	0.0021	0.9979	100.00
6.5	68,481		0.0000	1.0000	99.79
7.5	68,481		0.0000	1.0000	99.79
8.5	68,481		0.0000	1.0000	99.79
9.5	68,481		0.0000	1.0000	99.79
10.5	68,481	2,559	0.0374	0.9626	99.79
11.5	65,922	3,138	0.0476	0.9524	96.06
12.5	62,784		0.0000	1.0000	91.49
13.5	62,784		0.0000	1.0000	91.49
14.5	62,784		0.0000	1.0000	91.49
15.5	62,784		0.0000	1.0000	91.49
16.5	62,784	1,982	0.0316	0.9684	91.49
17.5	60,802		0.0000	1.0000	88.60
18.5	60,802		0.0000	1.0000	88.60
19.5	60,802		0.0000	1.0000	88.60
20.5	60,802		0.0000	1.0000	88.60
21.5	60,802	368	0.0060	0.9940	88.60
22.5	60,434		0.0000	1.0000	88.07
23.5	76,736		0.0000	1.0000	88.07
24.5	121,259		0.0000	1.0000	88.07
25.5	114,381	257	0.0022	0.9978	88.07
26.5	68,781	4,164	0.0605	0.9395	87.87
27.5	55,193		0.0000	1.0000	82.55
28.5	45,764		0.0000	1.0000	82.55
29.5	38,977	189	0.0048	0.9952	82.55
30.5	38,788		0.0000	1.0000	82.15
31.5	38,788	1,918	0.0495	0.9505	82.15
32.5	33,420		0.0000	1.0000	78.09
33.5	25,548		0.0000	1.0000	78.09
34.5	25,548	4,084	0.1599	0.8401	78.09
35.5	21,464		0.0000	1.0000	65.60
36.5	21,464		0.0000	1.0000	65.60
37.5	21,464		0.0000	1.0000	65.60
38.5	21,464		0.0000	1.0000	65.60

COLUMBIA GAS OF PENNSYLVANIA, INC.

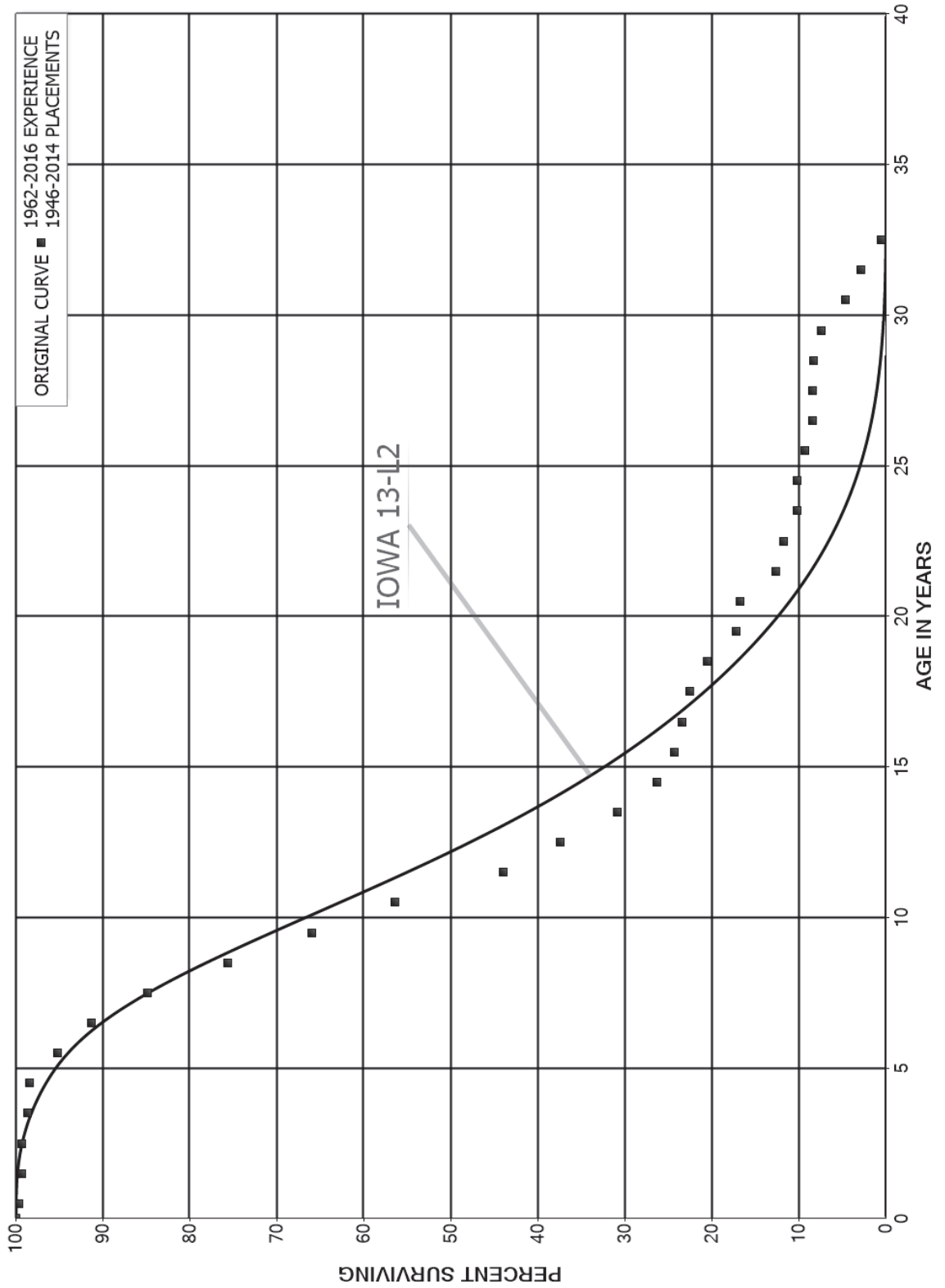
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-1991			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,464		0.0000	1.0000	65.60
40.5	21,464		0.0000	1.0000	65.60
41.5	21,464		0.0000	1.0000	65.60
42.5	21,464		0.0000	1.0000	65.60
43.5	21,464		0.0000	1.0000	65.60
44.5	21,464		0.0000	1.0000	65.60
45.5	3,493		0.0000	1.0000	65.60
46.5	3,493		0.0000	1.0000	65.60
47.5	3,493		0.0000	1.0000	65.60
48.5	3,493		0.0000	1.0000	65.60
49.5	3,493		0.0000	1.0000	65.60
50.5	3,493		0.0000	1.0000	65.60
51.5	3,493		0.0000	1.0000	65.60
52.5	3,493		0.0000	1.0000	65.60
53.5	3,493		0.0000	1.0000	65.60
54.5	3,493		0.0000	1.0000	65.60
55.5	3,493		0.0000	1.0000	65.60
56.5	3,493		0.0000	1.0000	65.60
57.5	1,363		0.0000	1.0000	65.60
58.5	1,171		0.0000	1.0000	65.60
59.5	1,171		0.0000	1.0000	65.60
60.5	1,171		0.0000	1.0000	65.60
61.5					65.60



COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 396 POWER OPERATED EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2014			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,058,725	15,475	0.0038	0.9962	100.00
0.5	4,145,425	14,936	0.0036	0.9964	99.62
1.5	4,341,921		0.0000	1.0000	99.26
2.5	4,513,824	31,755	0.0070	0.9930	99.26
3.5	4,796,247	10,314	0.0022	0.9978	98.56
4.5	4,920,739	157,094	0.0319	0.9681	98.35
5.5	4,964,891	206,581	0.0416	0.9584	95.21
6.5	5,028,890	354,400	0.0705	0.9295	91.25
7.5	4,888,754	529,216	0.1083	0.8917	84.82
8.5	4,511,032	580,245	0.1286	0.8714	75.64
9.5	3,995,669	575,507	0.1440	0.8560	65.91
10.5	3,467,057	766,070	0.2210	0.7790	56.41
11.5	2,710,291	402,404	0.1485	0.8515	43.95
12.5	2,315,669	409,505	0.1768	0.8232	37.42
13.5	1,529,599	226,812	0.1483	0.8517	30.81
14.5	1,282,247	97,608	0.0761	0.9239	26.24
15.5	1,170,347	43,454	0.0371	0.9629	24.24
16.5	702,477	24,560	0.0350	0.9650	23.34
17.5	500,939	45,598	0.0910	0.9090	22.52
18.5	455,341	72,406	0.1590	0.8410	20.47
19.5	391,206	11,835	0.0303	0.9697	17.22
20.5	385,866	93,972	0.2435	0.7565	16.70
21.5	272,616	20,302	0.0745	0.9255	12.63
22.5	206,895	27,379	0.1323	0.8677	11.69
23.5	176,897		0.0000	1.0000	10.14
24.5	169,277	14,647	0.0865	0.9135	10.14
25.5	84,418	7,495	0.0888	0.9112	9.27
26.5	62,257		0.0000	1.0000	8.44
27.5	62,257	1,083	0.0174	0.9826	8.44
28.5	61,174	6,354	0.1039	0.8961	8.30
29.5	54,820	20,850	0.3803	0.6197	7.43
30.5	33,970	13,450	0.3959	0.6041	4.61
31.5	20,520	17,100	0.8333	0.1667	2.78
32.5	3,420		0.0000	1.0000	0.46
33.5	3,420		0.0000	1.0000	0.46
34.5	3,420		0.0000	1.0000	0.46
35.5	3,420		0.0000	1.0000	0.46
36.5	3,420		0.0000	1.0000	0.46
37.5	3,420		0.0000	1.0000	0.46
38.5	3,420	1,460	0.4269	0.5731	0.46

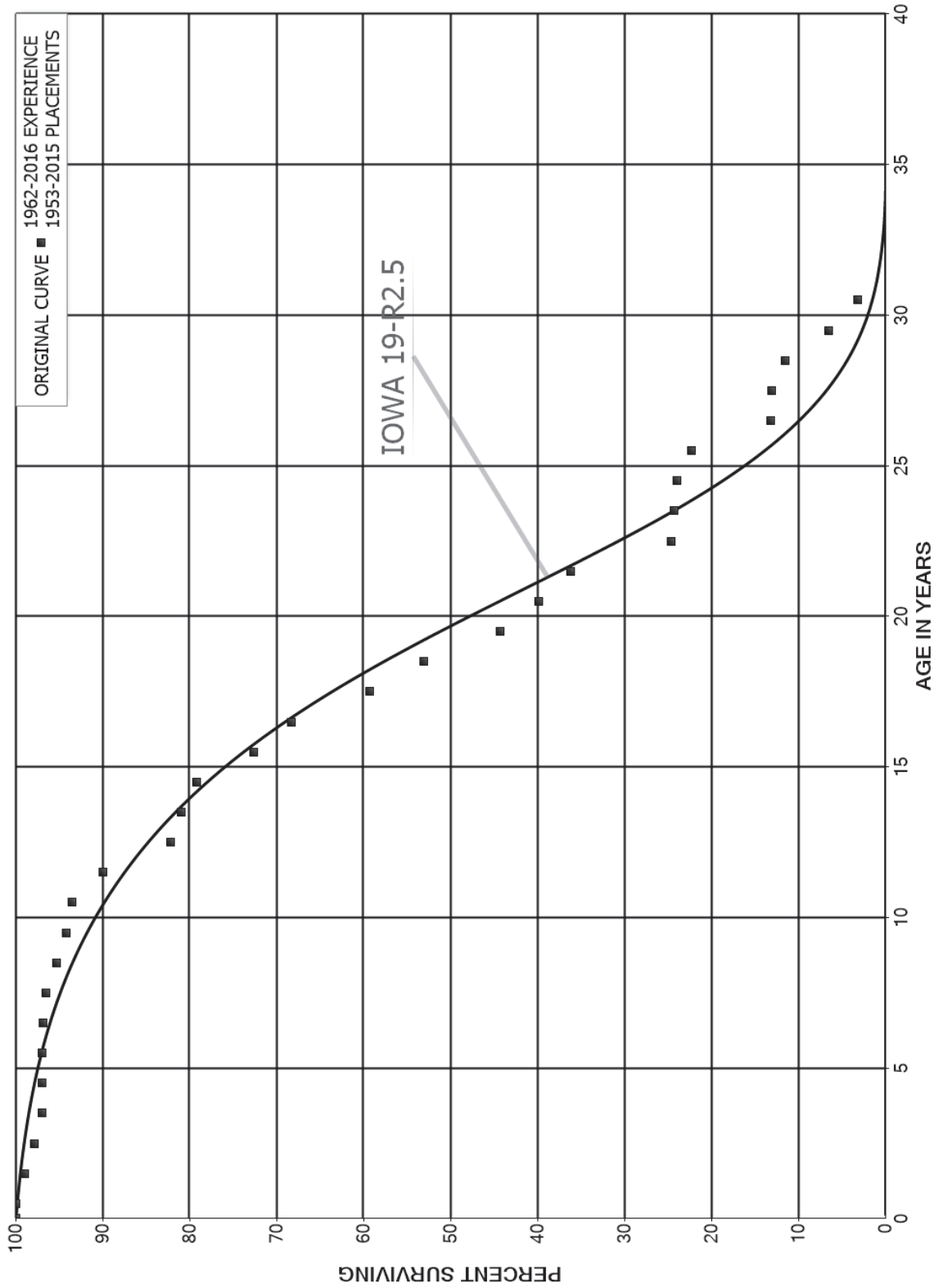
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2014			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,960		0.0000	1.0000	0.27
40.5	1,960		0.0000	1.0000	0.27
41.5	1,960	547	0.2791	0.7209	0.27
42.5	1,413	1,413	1.0000		0.19
43.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2015			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,360,920		0.0000	1.0000	100.00
0.5	2,361,050	24,817	0.0105	0.9895	100.00
1.5	2,287,466	25,461	0.0111	0.9889	98.95
2.5	2,021,573	19,252	0.0095	0.9905	97.85
3.5	1,981,765		0.0000	1.0000	96.92
4.5	1,998,263	398	0.0002	0.9998	96.92
5.5	1,563,806	588	0.0004	0.9996	96.90
6.5	1,558,951	4,945	0.0032	0.9968	96.86
7.5	1,570,021	20,188	0.0129	0.9871	96.55
8.5	1,559,372	18,408	0.0118	0.9882	95.31
9.5	1,538,549	10,809	0.0070	0.9930	94.19
10.5	1,530,715	58,709	0.0384	0.9616	93.52
11.5	1,472,006	126,457	0.0859	0.9141	89.94
12.5	1,342,573	21,469	0.0160	0.9840	82.21
13.5	1,321,104	27,550	0.0209	0.9791	80.90
14.5	1,208,582	99,907	0.0827	0.9173	79.21
15.5	991,478	59,243	0.0598	0.9402	72.66
16.5	671,334	89,312	0.1330	0.8670	68.32
17.5	521,921	54,563	0.1045	0.8955	59.23
18.5	462,653	76,796	0.1660	0.8340	53.04
19.5	311,992	30,645	0.0982	0.9018	44.23
20.5	154,142	14,422	0.0936	0.9064	39.89
21.5	127,978	40,773	0.3186	0.6814	36.16
22.5	257,286	3,924	0.0153	0.9847	24.64
23.5	479,993	5,256	0.0109	0.9891	24.26
24.5	304,658	21,170	0.0695	0.9305	24.00
25.5	56,856	23,255	0.4090	0.5910	22.33
26.5	33,601	397	0.0118	0.9882	13.20
27.5	33,204	3,978	0.1198	0.8802	13.04
28.5	29,225	12,669	0.4335	0.5665	11.48
29.5	16,557	8,428	0.5090	0.4910	6.50
30.5	8,129	2,202	0.2709	0.7291	3.19
31.5	5,927		0.0000	1.0000	2.33
32.5	5,927	654	0.1104	0.8896	2.33
33.5	5,272	175	0.0332	0.9668	2.07
34.5	5,097		0.0000	1.0000	2.00
35.5	5,097		0.0000	1.0000	2.00
36.5	5,097	605	0.1187	0.8813	2.00
37.5	4,493	121	0.0269	0.9731	1.76
38.5	4,372		0.0000	1.0000	1.72

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2015			EXPERIENCE BAND 1962-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,372	45	0.0102	0.9898	1.72	
40.5	4,327	2,211	0.5108	0.4892	1.70	
41.5	2,117	1,425	0.6731	0.3269	0.83	
42.5	692		0.0000	1.0000	0.27	
43.5	692		0.0000	1.0000	0.27	
44.5	692	692	1.0000		0.27	
45.5						

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**PART VII. DETAILED DEPRECIATION  
CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**



COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1883	866	866				0.0
1884	2,319	2,319				0.0
1885	952	952				0.0
1886	9,401	9,401				0.0
1887	4,690	4,690				0.0
1888	6,580	6,580				0.0
1889	6,551	6,551				0.0
1890	1,680	1,680				0.0
1891	8,350	8,350				0.0
1892	1,355	1,355				0.0
1893	651	651				0.0
1894	1,617	1,617				0.0
1895	1,133	1,133				0.0
1896	4,261	4,261				0.0
1897	2,268	2,268				0.0
1898	1,634	1,634				0.0
1899	934	934				0.0
1900	8,185	8,185				0.0
1901	15,228	15,228				0.0
1902	7,331	7,331				0.0
1903	15,446	15,446				0.0
1904	8,443	8,443				0.0
1905	13,211	13,211				0.0
1906	5,827	5,827				0.0
1907	4,319	4,319				0.0
1908	5,085	5,085				0.0
1909	5,578	5,578				0.0
1910	945	945				0.0
1911	1,806	1,806				0.0
1912	1,590	1,590				0.0
1913	4,225	4,225				0.0
1914	6,539	6,538		1	1	0.0
1915	9,321	9,321			1	0.0
1916	2,191	2,192		1-		0.0
1917	3,122	3,122				0.0
1918	1,715	1,715				0.0
1919	1,188	1,188				0.0
1920	2,651	2,467		184	184	0.0
1921	2,999	2,988		11	195	0.0
1922	6,389	6,350		39	234	0.0
1923	7,373	7,317		56	290	0.0
1924	4,162	4,125		37	327	0.0
1925	10,625	10,504		121	448	0.0
1926	6,459	6,394		65	513	0.0
1927	7,765	7,694		71	584	0.0
1928	10,028	9,855		173	757	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1929	18,977	18,016		961	1,718	0.0
1930	8,576	7,908		668	2,386	0.0
1931	6,251	5,862		389	2,775	0.0
1932	3,785	3,455		330	3,105	0.0
1933	6,013	5,331		682	3,787	0.0
1934	6,886	6,491		395	4,182	0.0
1935	2,010	1,791		219	4,401	0.0
1936	9,293	8,288		1,005	5,406	0.0
1937	13,282	12,350		932	6,338	0.0
1938	30,267	26,121		4,146	10,484	0.0
1939	102,154	77,087		25,067	35,551	0.0
1940	94,514	71,604		22,910	58,461	0.0
1941	130,792	95,896		34,896	93,357	0.0
1942	84,796	64,539		20,257	113,614	0.0
1943	44,776	34,200		10,576	124,190	0.0
1944	25,804	20,540		5,264	129,454	0.0
1945	23,531	18,477		5,054	134,508	0.0
1946	75,283	56,846		18,437	152,945	0.0
1947	89,606	68,528		21,078	174,023	0.0
1948	237,029	174,748		62,281	236,304	0.0
1949	518,749	368,440		150,309	386,613	0.0
1950	966,373	678,035		288,338	674,951	0.0
1951	824,436	584,456		239,980	914,931	0.0
1952	1,714,283	1,168,276		546,007	1,460,938	0.0
1953	1,184,043	815,970		368,073	1,829,011	0.1
1954	1,626,651	1,119,555		507,096	2,336,107	0.1
1955	4,046,213	2,723,195		1,323,018	3,659,125	0.1
1956	2,565,264	1,723,669		841,595	4,500,720	0.2
1957	3,361,795	2,260,515		1,101,280	5,602,000	0.2
1958	4,065,338	2,736,236		1,329,102	6,931,102	0.2
1959	3,425,472	2,290,947		1,134,525	8,065,627	0.3
1960	3,567,661	2,376,324		1,191,337	9,256,964	0.3
1961	3,928,879	2,597,278		1,331,601	10,588,565	0.4
1962	3,707,142	2,437,506		1,269,636	11,858,201	0.4
1963	4,589,888	2,982,701		1,607,187	13,465,388	0.5
1964	4,778,258	3,116,737		1,661,521	15,126,909	0.5
1965	3,939,443	2,570,221		1,369,222	16,496,131	0.6
1966	5,256,065	3,390,395		1,865,670	18,361,801	0.6
1967	5,184,505	3,321,781		1,862,724	20,224,525	0.7
1968	4,627,445	2,899,131		1,728,314	21,952,839	0.7
1969	3,880,259	2,355,095		1,525,164	23,478,003	0.8
1970	3,942,541	2,786,885		1,155,656	24,633,659	0.8
1971	5,705,953	3,581,847		2,124,106	26,757,765	0.9
1972	3,248,509	1,906,662		1,341,847	28,099,612	1.0
1973	3,575,978	1,772,978		1,803,000	29,902,612	1.0
1974	3,089,869	1,347,094		1,742,775	31,645,387	1.1

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1975	3,105,561	1,356,763	1,748,798		33,394,185	1.1
1976	2,818,915	1,537,877	1,281,038		34,675,223	1.2
1977	6,368,111	3,452,700	2,915,411		37,590,634	1.3
1978	6,382,782	3,385,540	2,997,242		40,587,876	1.4
1979	7,944,057	4,224,491	3,719,566		44,307,442	1.5
1980	10,604,529	5,635,693	4,968,836		49,276,278	1.7
1981	12,384,709	6,541,647	5,843,062		55,119,340	1.9
1982	11,081,152	5,664,702	5,416,450		60,535,790	2.1
1983	9,779,312	4,943,367	4,835,945		65,371,735	2.2
1984	11,244,565	5,632,047	5,612,518		70,984,253	2.4
1985	11,493,663	5,766,937	5,726,726		76,710,979	2.6
1986	12,918,928	6,360,435	6,558,493		83,269,472	2.8
1987	13,795,989	6,777,836	7,018,153		90,287,625	3.1
1988	16,047,897	7,665,431	8,382,466		98,670,091	3.4
1989	15,010,643	7,091,080	7,919,563		106,589,654	3.6
1990	13,355,953	6,271,131	7,084,822		113,674,476	3.9
1991	13,205,268	6,076,063	7,129,205		120,803,681	4.1
1992	14,745,183	6,595,585	8,149,598		128,953,279	4.4
1993	15,659,313	6,834,472	8,824,841		137,778,120	4.7
1994	18,744,441	7,841,363	10,903,078		148,681,198	5.1
1995	17,815,444	7,175,038	10,640,406		159,321,604	5.4
1996	19,527,942	8,067,604	11,460,338		170,781,942	5.8
1997	21,726,152	8,970,240	12,755,912		183,537,854	6.2
1998	20,032,994	7,888,094	12,144,900		195,682,754	6.7
1999	18,876,950	7,221,189	11,655,761		207,338,515	7.1
2000	20,471,389	8,153,440	12,317,949		219,656,464	7.5
2001	20,831,918	7,523,939	13,307,979		232,964,443	7.9
2002	16,853,075	6,094,501	10,758,574		243,723,017	8.3
2003	20,657,237	7,166,071	13,491,166		257,214,183	8.7
2004	28,860,770	9,201,268	19,659,502		276,873,685	9.4
2005	34,171,519	9,844,164	24,327,355		301,201,040	10.2
2006	22,194,468	6,327,505	15,866,963		317,068,003	10.8
2007	55,065,923	14,518,538	40,547,385		357,615,388	12.2
2008	77,640,697	19,478,400	58,162,297		415,777,685	14.1
2009	52,787,046	12,602,810	40,184,236		455,961,921	15.5
2010	67,482,964	15,357,851	52,125,113		508,087,034	17.3
2011	123,485,770	31,043,262	92,442,508		600,529,542	20.4
2012	133,647,191	29,655,142	103,992,049		704,521,591	24.0
2013	162,799,576	28,653,712	134,145,864		838,667,455	28.5
2014	181,194,669	31,259,343	149,935,326		988,602,781	33.6
2015	184,853,100	28,100,525	156,752,575	1,145,355,356	1,145,355,356	39.0
2016	217,557,653	27,501,817	190,055,836	1,335,411,192	1,335,411,192	45.4
2017	260,869,944	31,110,013	229,759,931	1,565,171,123	1,565,171,123	53.2
2018	230,653,809	22,791,418	207,862,391	1,773,033,514	1,773,033,514	60.3
2019	328,928,934	25,619,524	303,309,410	2,076,342,924	2,076,342,924	70.6

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2020	315,660,968	18,584,583	297,076,377		2,373,419,309	80.7
2021	276,059,934	10,624,861	265,435,072		2,638,854,381	89.8
2022	306,025,436	4,831,447	301,193,989		2,940,048,370	100.0
SUBTOTAL	3,551,994,062	611,945,697	2,940,048,362			
AMORTIZABLE PLANT	63,898,071	24,991,116	38,906,955			
NONDEPRECIABLE PLANT	3,533,233	234,689	3,298,544			
TOTAL	3,619,425,366	637,171,502	2,982,253,861			

**UTILITY PLANT IN SERVICE**

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1972	1,896.43	1,787	1,895	1	3.08	
1973	35.65	34	36			
	1,932.08	1,821	1,931	1		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	116,880	116,949	7,298	3.00	2,433
1971	44,955.88	42,253	42,278	2,678	3.00	893
1972	14,771.99	13,868	13,876	896	3.01	298
1973	1,046.90	982	983	64	3.01	21
1996	107,318.16	96,103	96,159	11,159	3.08	3,623
1997	932.86	832	832	101	3.07	33
1998	7,804.72	6,937	6,941	864	3.05	283
2001	87,639.68	76,580	76,625	11,015	3.09	3,565
2003	212,167.85	183,313	183,421	28,747	3.06	9,394
2004	195,419.81	167,358	167,456	27,964	3.09	9,050
2008	670,893.34	553,219	553,544	117,349	3.07	38,224
2009	11,299.51	9,187	9,192	2,108	3.09	682
2012	59,116.96	45,632	45,659	13,458	3.08	4,369
2013	744,499.18	561,576	561,905	182,594	3.07	59,477
2014	847,869.30	620,810	621,174	226,695	3.08	73,602
2015	51,937.15	36,709	36,731	15,206	3.08	4,937
2016	9,550.22	6,459	6,463	3,087	3.07	1,006
2018	29,388.01	17,327	17,337	12,051	3.07	3,925
2019	29,178.67	15,354	15,363	13,816	3.08	4,486
2021	44,803.07	14,135	14,143	30,660	3.07	9,987
	3,294,840.03	2,585,514	2,587,031	707,809		230,288

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1 6.99

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	308,152	306,090	20,170	3.08	6,549
1971	246,359.45	232,438	230,882	15,477	3.08	5,025
1972	166,322.06	156,747	155,698	10,624	3.08	3,449
2020	162,265.00	71,298	70,821	91,444	3.08	29,690
2021	225,565.57	71,010	70,535	155,031	3.08	50,335
	1,126,771.93	839,645	834,026	292,746		95,048
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 8.44



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	62,707.48	58,961	47,223	15,484	2.79	5,550
1971	60,755.98	57,085	45,720	15,036	2.80	5,370
1972	42,286.87	39,691	31,789	10,498	2.82	3,723
1978	2,281.54	2,138	1,712	570	2.98	191
2020	378,618.34	166,365	133,245	245,373	3.08	79,667
2021	526,319.67	165,685	132,701	393,619	3.08	127,798
	1,072,969.88	489,925	392,390	680,580		222,299
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 20.72

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	195,456	206,932	9	3.08	3
	206,940.78	195,456	206,932	9		3
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	243,671	260,232	95	2.87	33
1972	56,823.89	53,141	56,753	71	2.88	25
1973	54,831.76	51,230	54,712	120	2.89	42
1984	13,885.22	12,909	13,786	99	2.90	34
1989	3,477.25	3,196	3,413	64	2.95	22
	389,345.13	364,147	388,896	449		156
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 0.04

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1950	5,342.87	5,085	5,313	30	2.62	11
1952	23,888.55	22,712	23,729	160	2.66	60
1957	363.93	345	360	4	2.74	1
1967	1,175.28	1,107	1,157	18	2.88	6
1969	2,168.00	2,039	2,130	38	2.90	13
1970	490,705.66	461,033	481,675	9,031	2.91	3,103
1971	21,258.89	19,954	20,847	412	2.92	141
1972	4,125.93	3,869	4,042	84	2.93	29
1979	1,860.35	1,745	1,823	37	2.88	13
1987	19,667.77	18,110	18,921	747	3.05	245
1991	11,137.86	10,148	10,602	536	3.07	175
1993	1,506.99	1,365	1,426	81	3.05	27
2013	280,679.09	211,716	221,196	59,483	3.07	19,376
2017	84,295.53	53,789	56,197	28,099	3.07	9,153
	948,176.70	813,017	849,418	98,759		32,353

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1 3.41

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 37-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	56,228.75	52,259	56,229			
1975	2,685.09	2,482	2,685			
1981	13,738.52	12,859	13,739			
1986	29,489.73	27,384	29,490			
1987	2,334.83	2,158	2,334			
	104,476.92	97,142	104,477			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1920	1,255.06	1,132	1,074	181	6.84	26
1953	1.88	1	1	1	17.00	
1957	3,099.88	2,260	2,144	956	18.96	50
1961	798.96	558	529	270	21.12	13
1962	312.45	216	205	107	21.69	5
1963	5,519.93	3,764	3,571	1,949	22.27	88
1964	3,586.98	2,416	2,292	1,295	22.86	57
1965	1,109.89	738	700	410	23.46	17
1966	2,309.22	1,515	1,437	872	24.07	36
1967	11,125.24	7,201	6,831	4,294	24.69	174
1968	1,945.91	1,242	1,178	768	25.32	30
1969	11,905.90	7,490	7,105	4,801	25.96	185
1970	7,873.76	4,881	4,630	3,244	26.61	122
1971	20,249.11	12,361	11,726	8,523	27.27	313
1972	11,414.61	6,859	6,507	4,908	27.94	176
1973	5,382.09	3,182	3,019	2,363	28.62	83
1974	16,395.56	9,533	9,043	7,353	29.30	251
1975	24,856.83	14,207	13,477	11,380	29.99	379
1976	23,968.19	15,131	14,354	9,614	27.11	355
1977	53,717.21	33,423	31,706	22,011	27.58	798
1978	20,899.07	12,717	12,064	8,835	28.58	309
1979	36,085.75	21,623	20,512	15,574	29.04	536
1980	22,703.14	13,386	12,699	10,004	29.53	339
1981	39,521.39	22,915	21,738	17,783	30.01	593
1982	61,965.98	35,060	33,259	28,707	31.01	926
1983	39,808.68	22,126	20,990	18,819	31.50	597
1984	44,350.23	24,193	22,950	21,400	32.01	669
1985	65,433.32	35,013	33,215	32,218	32.51	991
1986	39,468.48	20,555	19,499	19,969	33.51	596
1987	63,359.70	32,313	30,653	32,707	34.03	961
1988	98,080.42	48,942	46,428	51,652	34.55	1,495
1989	130,144.18	63,497	60,236	69,908	35.08	1,993
1990	83,410.78	39,745	37,704	45,707	35.61	1,284
1991	48,855.05	22,561	21,402	27,453	36.61	750
1992	13,383.06	6,025	5,716	7,667	37.15	206
1993	43,016.34	18,854	17,886	25,130	37.70	667
1994	35,104.39	14,961	14,193	20,911	38.25	547
1995	19,171.99	7,884	7,479	11,693	39.25	298
1996	45,800.10	18,270	17,332	28,468	39.81	715
1997	37,550.98	14,506	13,761	23,790	40.38	589
1998	9,144.09	3,416	3,241	5,903	40.94	144
1999	6,003.59	2,165	2,054	3,950	41.52	95
2000	14,164.72	4,890	4,639	9,526	42.52	224

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
2001	13,574.72	4,507	4,276	9,299	43.10	216
2002	3,016.44	961	912	2,104	43.69	48
2003	43,526.16	13,267	12,586	30,940	44.28	699
2004	45,071.69	13,116	12,442	32,630	44.87	727
2005	25,519.83	7,066	6,703	18,817	45.48	414
2006	34,795.33	9,141	8,671	26,124	46.08	567
2007	66,812.59	16,483	15,636	51,177	47.08	1,087
2008	28,064.93	6,514	6,179	21,886	47.70	459
2009	154,488.66	33,586	31,861	122,628	48.31	2,538
2010	80,345.24	16,262	15,427	64,918	48.93	1,327
2011	76,708.67	14,360	13,622	63,087	49.56	1,273
2012	207,711.91	35,913	34,068	173,644	49.83	3,485
2013	199,179.16	31,331	29,722	169,457	50.46	3,358
2014	95,725.12	13,536	12,841	82,884	51.11	1,622
2015	135,652.73	16,997	16,124	119,529	51.76	2,309
2016	171,886.49	18,856	17,887	153,999	52.06	2,958
2017	339,963.60	31,685	30,058	309,906	52.72	5,878
2018	192,912.85	14,816	14,055	178,858	53.06	3,371
2019	199,389.01	12,063	11,443	187,946	53.08	3,541
2020	224,052.14	9,746	9,246	214,806	53.14	4,042
2021	852,252.97	22,244	21,101	831,152	52.93	15,703
2022	204,170.77	1,817	1,724	202,447	50.83	3,983
	4,619,075.10	977,994	927,763	3,691,312		78,287

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.2 1.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	866	866			
1884	2,319.40	2,308	2,319			
1885	952.00	941	952			
1886	9,401.15	9,267	9,401			
1887	4,690.00	4,614	4,690			
1888	6,579.75	6,466	6,580			
1889	6,551.18	6,429	6,551			
1890	1,679.50	1,647	1,680			
1891	8,350.23	8,176	8,350			
1892	1,354.95	1,325	1,355			
1893	650.85	636	651			
1894	1,616.78	1,577	1,617			
1895	1,133.20	1,104	1,133			
1896	4,260.56	4,144	4,261			
1897	2,267.65	2,203	2,268			
1898	1,633.73	1,585	1,634			
1899	934.25	905	934			
1900	8,185.42	7,919	8,185			
1901	15,227.76	14,714	15,228			
1902	7,330.74	7,073	7,331			
1903	15,446.32	14,881	15,446			
1904	8,443.31	8,120	8,443			
1905	13,211.32	12,688	13,211			
1906	5,826.89	5,587	5,827			
1907	4,318.72	4,135	4,319			
1908	5,084.82	4,859	5,085			
1909	5,578.23	5,322	5,578			
1910	944.58	900	945			
1911	1,805.52	1,716	1,806			
1912	1,590.08	1,509	1,590			
1913	4,199.64	3,978	4,200			
1914	6,522.34	6,165	6,522			
1915	9,299.36	8,773	9,299			
1916	2,133.53	2,008	2,134			
1917	2,947.27	2,769	2,947			
1918	969.85	909	970			
1919	713.16	667	713			
1920	1,116.43	1,041	1,113	3	5.37	1
1921	2,386.50	2,221	2,375	12	5.54	2
1922	5,478.84	5,087	5,440	39	5.72	7
1923	5,748.64	5,323	5,693	56	5.92	9
1924	2,962.36	2,736	2,926	36	6.12	6
1925	8,085.67	7,447	7,964	122	6.32	19



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1926	3,690.49	3,390	3,626	64	6.52	10
1927	3,441.21	3,151	3,370	71	6.74	11
1928	3,616.30	3,301	3,530	86	6.97	12
1929	9,736.71	8,862	9,478	259	7.19	36
1930	3,705.73	3,362	3,596	110	7.43	15
1931	4,695.61	4,245	4,540	156	7.68	20
1932	2,031.20	1,830	1,957	74	7.93	9
1933	2,540.95	2,281	2,440	101	8.19	12
1934	4,020.82	3,595	3,845	176	8.47	21
1935	866.62	772	826	41	8.75	5
1936	4,994.63	4,430	4,738	257	9.04	28
1937	3,607.79	3,187	3,408	200	9.34	21
1938	1,245.49	1,095	1,171	74	9.66	8
1939	956.06	837	895	61	9.98	6
1940	13,850.45	12,064	12,902	948	10.32	92
1941	4,887.61	4,236	4,530	358	10.67	34
1942	8,169.68	7,043	7,532	638	11.03	58
1943	1,693.42	1,452	1,553	140	11.41	12
1944	978.40	834	892	86	11.80	7
1945	1,004.81	851	910	95	12.21	8
1946	344.00	290	310	34	12.63	3
1947	142.29	119	127	15	13.06	1
1948	3,080.71	2,560	2,738	343	13.52	25
1949	16,198.32	13,366	14,295	1,903	13.99	136
1950	20,911.66	17,127	18,317	2,595	14.48	179
1951	11,956.42	9,718	10,393	1,563	14.98	104
1952	8,038.39	6,481	6,931	1,107	15.50	71
1953	5,949.87	4,756	5,086	864	16.05	54
1954	21,585.01	17,104	18,293	3,292	16.61	198
1955	32,149.56	25,241	26,995	5,155	17.19	300
1956	51,558.51	40,093	42,879	8,680	17.79	488
1957	19,916.61	15,331	16,396	3,521	18.42	191
1958	63,499.25	48,371	51,732	11,767	19.06	617
1959	28,371.09	21,378	22,864	5,507	19.72	279
1960	26,305.63	19,595	20,957	5,349	20.41	262
1961	15,768.03	11,607	12,414	3,354	21.11	159
1962	18,087.78	13,150	14,064	4,024	21.84	184
1963	27,374.57	19,648	21,013	6,362	22.58	282
1964	40,027.79	28,344	30,314	9,714	23.35	416
1965	17,574.04	12,273	13,126	4,448	24.13	184
1966	18,597.25	12,802	13,692	4,905	24.93	197
1967	96,910.77	65,717	70,284	26,627	25.75	1,034
1968	82,637.79	55,171	59,005	23,633	26.59	889

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1969	46,057.56	30,254	32,356	13,702	27.45	499
1970	45,097.36	29,133	31,157	13,940	28.32	492
1971	54,600.87	34,672	37,081	17,520	29.20	600
1972	80,822.88	50,413	53,916	26,907	30.10	894
1973	31,060.02	19,016	20,337	10,723	31.02	346
1974	42,716.26	25,662	27,445	15,271	31.94	478
1975	53,203.52	31,343	33,521	19,683	32.87	599
1976	46,796.87	27,802	29,734	17,063	31.71	538
1977	50,016.13	29,304	31,340	18,676	32.10	582
1978	27,600.77	15,815	16,914	10,687	33.10	323
1979	28,400.77	15,907	17,012	11,389	34.10	334
1980	24,054.08	13,162	14,077	9,977	35.10	284
1981	55,235.53	29,512	31,563	23,673	36.10	656
1982	47,534.94	24,785	26,507	21,028	37.10	567
1983	27,148.25	13,805	14,764	12,384	38.10	325
1984	30,306.87	15,020	16,064	14,243	39.10	364
1985	72,105.59	34,805	37,224	34,882	40.10	870
1986	17,533.91	8,237	8,809	8,725	41.10	212
1987	27,416.83	12,527	13,398	14,019	42.10	333
1988	11,339.22	5,035	5,385	5,954	43.10	138
1989	70,129.19	30,233	32,334	37,795	44.10	857
1990	44,760.66	18,719	20,020	24,741	45.10	549
1991	35,224.46	14,276	15,268	19,956	46.10	433
1992	54,141.31	21,245	22,721	31,420	47.10	667
1993	58,993.43	22,388	23,944	35,049	48.10	729
1994	184,531.84	67,649	72,350	112,182	49.10	2,285
1995	584,928.49	206,889	221,266	363,662	50.10	7,259
1996	126,940.88	43,261	46,267	80,674	51.10	1,579
1997	68,030.65	22,307	23,857	44,174	52.10	848
1998	40,132.45	12,642	13,520	26,612	53.10	501
2000	15,568.19	4,502	4,815	10,753	55.10	195
2001	39,714.12	10,973	11,736	27,978	56.10	499
2002	181,571.19	47,826	51,149	130,422	57.10	2,284
2003	1,938.28	486	520	1,418	58.10	24
	3,233,171.42	1,713,405	1,826,867	1,406,304		34,865

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.3 1.08

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1928	280.86	242	246	35	8.27	4
1929	2,580.18	2,210	2,247	333	8.60	39
1930	3,228.58	2,748	2,794	435	8.93	49
1931	830.73	702	714	117	9.27	13
1932	1,753.61	1,473	1,498	256	9.60	27
1933	1,993.95	1,663	1,691	303	9.95	30
1934	876.93	727	739	138	10.29	13
1935	12.57	10	10	3	10.64	
1936	1,646.26	1,344	1,367	279	11.00	25
1938	523.49	421	428	95	11.72	8
1939	4,005.23	3,199	3,253	752	12.08	62
1940	479.36	380	386	93	12.46	7
1941	783.41	616	626	157	12.83	12
1942	102.28	80	81	21	13.21	2
1943	616.58	477	485	132	13.60	10
1945	574.78	437	444	131	14.38	9
1946	926.08	698	710	216	14.78	15
1947	2,096.89	1,566	1,592	505	15.18	33
1948	6,133.68	4,540	4,616	1,518	15.59	97
1949	1,061.43	778	791	270	16.00	17
1950	4,646.48	3,375	3,432	1,214	16.42	74
1951	7,185.00	5,168	5,255	1,930	16.84	115
1952	14,489.80	10,319	10,492	3,998	17.27	231
1953	21,412.76	15,096	15,349	6,064	17.70	343
1954	13,321.62	9,294	9,450	3,872	18.14	213
1955	11,386.02	7,860	7,992	3,394	18.58	183
1956	20,800.12	14,203	14,441	6,359	19.03	334
1957	27,702.99	18,709	19,022	8,681	19.48	446
1958	35,494.18	23,698	24,095	11,399	19.94	572
1959	23,450.48	15,473	15,732	7,718	20.41	378
1960	25,156.63	16,402	16,677	8,480	20.88	406
1961	36,673.92	23,624	24,020	12,654	21.35	593
1962	40,034.00	25,468	25,895	14,139	21.83	648
1963	22,608.27	14,198	14,436	8,172	22.32	366
1964	39,967.86	24,773	25,188	14,780	22.81	648
1965	26,699.44	16,327	16,601	10,098	23.31	433
1966	26,149.11	15,772	16,036	10,113	23.81	425
1967	17,876.97	10,631	10,809	7,068	24.32	291
1968	8,177.24	4,792	4,872	3,305	24.84	133
1969	15,328.17	8,849	8,997	6,331	25.36	250
1970	4,866.65	2,767	2,813	2,054	25.89	79
1971	19,992.55	11,189	11,376	8,617	26.42	326
1972	9,867.12	5,434	5,525	4,342	26.96	161

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1973	12,240.43	6,630	6,741	5,499	27.50	200
1974	12,255.21	6,526	6,635	5,620	28.05	200
1975	16,416.86	8,589	8,733	7,684	28.61	269
1976	21,976.64	14,280	14,519	7,458	25.01	298
1977	14,051.40	8,999	9,150	4,901	25.50	192
1978	20,528.86	12,948	13,165	7,364	26.01	283
1979	32,311.50	20,062	20,398	11,914	26.51	449
1980	12,107.17	7,395	7,519	4,588	27.03	170
1981	27,117.69	16,284	16,557	10,561	27.55	383
1982	36,636.15	21,766	22,131	14,505	27.61	525
1983	14,808.24	8,639	8,784	6,024	28.15	214
1984	14,273.43	8,170	8,307	5,966	28.70	208
1985	12,561.77	7,097	7,216	5,346	28.81	186
1986	25,935.34	14,355	14,596	11,339	29.38	386
1987	3,217.82	1,744	1,773	1,445	29.94	48
1988	16,248.92	8,669	8,814	7,435	30.10	247
1989	14,239.93	7,423	7,547	6,693	30.69	218
1990	8,166.04	4,156	4,226	3,940	31.28	126
1991	35,266.51	17,616	17,911	17,356	31.48	551
1992	128.01	62	63	65	32.08	2
1993	21,044.42	10,030	10,198	10,846	32.31	336
1995	13,437.09	6,079	6,181	7,256	33.19	219
1996	11,688.35	5,157	5,243	6,445	33.46	193
1997	16,694.75	7,170	7,290	9,405	33.76	279
1998	59,000.51	24,491	24,901	34,100	34.41	991
1999	2,523.80	1,017	1,034	1,490	34.72	43
2000	22,995.68	8,968	9,118	13,878	35.06	396
2001	26,349.14	9,931	10,097	16,252	35.40	459
2002	14,578.86	5,298	5,387	9,192	35.76	257
2003	62,049.47	21,804	22,169	39,880	35.83	1,113
2004	24,820.65	8,365	8,505	16,316	36.23	450
2005	48,047.16	15,567	15,828	32,219	36.34	887
2006	64,875.69	20,021	20,357	44,519	36.78	1,210
2007	105,691.57	31,126	31,648	74,044	36.94	2,004
2008	357,733.40	100,058	101,735	255,998	37.13	6,895
2009	100,053.93	26,444	26,887	73,167	37.35	1,959
2010	173,812.34	43,384	44,111	129,701	37.33	3,474
2011	197,949.51	46,102	46,875	151,075	37.60	4,018
2012	227,059.62	49,204	50,028	177,032	37.66	4,701
2013	226,440.23	45,424	46,185	180,255	37.53	4,803
2014	375,261.81	68,861	70,015	305,247	37.45	8,151
2015	885,057.51	146,389	148,842	736,216	37.43	19,669
2016	397,102.35	58,334	59,311	337,791	37.25	9,068

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2017	387,739.46	49,786	50,620	337,119	36.78	9,166
2018	156,977.07	17,048	17,334	139,643	36.24	3,853
2019	657,962.92	57,769	58,737	599,226	35.49	16,884
2020	296,018.47	19,448	19,774	276,244	34.35	8,042
2021	173,092.85	7,253	7,375	165,718	32.37	5,119
2022	897,500.65	14,450	14,692	882,809	28.03	31,495
	6,857,841.44	1,454,120	1,478,485	5,379,356		159,409
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.7 2.32

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND  
REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1922	114.31	107	114			
1928	87.15	79	87			
1930	127.57	114	128			
1931	263.40	234	263			
1934	783.68	684	784			
1935	147.25	128	147			
1936	21.46	18	21			
1937	618.76	529	619			
1938	1,463.03	1,243	1,463			
1940	440.04	368	440			
1942	1,018.37	840	1,018			
1944	2,850.41	2,313	2,850			
1946	377.07	301	377			
1947	568.77	450	569			
1948	482.71	379	483			
1950	1,857.60	1,432	1,832	26	12.61	2
1951	3,131.90	2,392	3,060	72	13.00	6
1952	3,969.07	3,002	3,840	129	13.40	10
1953	4,259.74	3,191	4,082	178	13.80	13
1955	4,904.63	3,601	4,607	298	14.62	20
1956	2,507.83	1,822	2,331	177	15.04	12
1957	14,375.38	10,335	13,221	1,154	15.46	75
1958	1,667.93	1,186	1,517	151	15.89	10
1959	5,902.55	4,151	5,310	593	16.32	36
1960	1,345.00	935	1,196	149	16.76	9
1961	1,954.81	1,343	1,718	237	17.20	14
1963	3,416.99	2,292	2,932	485	18.11	27
1967	1,614.49	1,027	1,314	300	20.00	15
1970	2,450.11	1,493	1,910	540	21.48	25
1971	7,721.50	4,636	5,931	1,790	21.98	81
1972	1.00	1	1			
1980	3,885.67	2,505	3,205	681	23.38	29
1988	11,897.69	6,715	8,590	3,308	26.56	125
	86,227.87	59,846	75,960	10,268		509

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.2 0.59

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GETTYSBURG GARAGE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1934	778.19	778	778			
1955	80.00	80	80			
1957	860.20	860	860			
1971	1,426.78	1,427	1,427			
	3,145.17	3,145	3,145			
WARREN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	23,203.80	19,645	19,435	3,769	10.04	375
1959	530.28	448	443	87	10.06	9
1978	1,767.28	1,436	1,421	347	10.23	34
1985	19,951.17	15,678	15,510	4,441	10.20	435
1987	7,647.96	5,932	5,869	1,779	10.25	174
1995	8,147.09	5,919	5,856	2,291	10.32	222
1998	14,593.54	10,262	10,152	4,441	10.31	431
1999	5,204.23	3,607	3,568	1,636	10.37	158
2003	17,099.66	11,156	11,037	6,063	10.35	586
2007	4,558.44	2,727	2,698	1,861	10.36	180
2010	1,391.88	759	751	641	10.36	62
2012	15,971.90	8,002	7,916	8,055	10.37	777
2014	1,825.22	819	810	1,015	10.35	98
2015	221,738.88	92,598	91,608	130,131	10.34	12,585
2016	69,144.37	26,489	26,206	42,938	10.33	4,157
2019	16,304.76	4,062	4,019	12,286	10.30	1,193
2022	50,201.64	2,199	2,175	48,026	10.01	4,798
	479,282.10	211,738	209,475	269,807		26,274
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1928	539.04	492	487	52	6.98	7
1933	401.96	366	362	40	7.05	6
1937	77.17	70	69	8	7.11	1

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1955	4,931.58	4,382	4,335	596	7.29	82
1957	17,943.97	15,901	15,731	2,213	7.30	303
1958	1,091.86	966	956	136	7.31	19
1962	275.80	242	239	36	7.34	5
1963	17,141.83	15,040	14,879	2,263	7.34	308
1964	81,035.39	70,963	70,205	10,831	7.35	1,474
1965	2,232.00	1,951	1,930	302	7.36	41
1968	462.64	402	398	65	7.37	9
1969	861.74	747	739	123	7.38	17
1973	1,166.63	1,001	990	176	7.40	24
1976	1,998.47	1,725	1,707	292	7.34	40
1978	1,705.03	1,462	1,446	259	7.40	35
1982	1,111.41	939	929	182	7.43	24
1984	4,760.67	3,987	3,944	816	7.45	110
1985	911.17	760	752	159	7.43	21
1987	180,447.17	148,905	147,314	33,133	7.50	4,418
1995	194,747.16	153,247	151,609	43,138	7.43	5,806
1996	41,750.41	32,536	32,188	9,562	7.48	1,278
1997	51,204.74	39,566	39,143	12,062	7.48	1,613
1998	27,872.99	21,370	21,142	6,731	7.43	906
2005	152,784.63	106,980	105,837	46,948	7.46	6,293
2006	8,853.44	6,090	6,025	2,829	7.45	380
2008	7,810.00	5,145	5,090	2,720	7.47	364
2010	86,191.80	53,835	53,260	32,932	7.46	4,414
2011	15,761.85	9,519	9,417	6,345	7.49	847
2013	102,652.64	57,229	56,617	46,035	7.47	6,163
2015	29,890.28	14,897	14,738	15,152	7.46	2,031
2016	11,433.54	5,282	5,226	6,208	7.47	831
2017	165,917.86	69,735	68,990	96,928	7.47	12,976
2018	119,361.36	44,390	43,916	75,446	7.46	10,113
2019	344,054.27	108,136	106,981	237,074	7.45	31,822
2020	72,348.61	17,725	17,536	54,813	7.45	7,357
2022	50,201.64	2,962	2,930	47,271	7.31	6,467
	1,801,932.75	1,018,945	1,008,057	793,876		106,605



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD OFFICE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1958	20,999.60	21,000	21,000			
1959	135.56	136	136			
1960	720.61	721	721			
1964	300.54	301	301			
1965	4,024.39	4,024	4,024			
1993	27,303.35	27,303	27,303			
1999	1,735.00	1,735	1,735			
	55,219.05	55,220	55,219			
BRADFORD OFFICE (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2019	1,853,669.43	155,152	153,471	1,700,198	37.40	45,460
	1,853,669.43	155,152	153,471	1,700,198		45,460
MONACA OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2019	7,174,359.54	600,494	593,987	6,580,373	37.40	175,946
2021	26,416.85	1,009	998	25,419	35.62	714
	7,200,776.39	601,503	594,985	6,605,791		176,660
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	1,101	1,089	113	6.24	18
1949	338.10	307	304	34	6.32	5
1979	85,249.40	74,397	73,591	11,659	6.33	1,842
1983	5,480.40	4,709	4,658	822	6.45	127
1991	1,625.41	1,348	1,333	292	6.46	45
1992	3,087.69	2,545	2,517	570	6.48	88

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1998	249,117.92	197,077	194,941	54,177	6.45	8,400
2000	1,971.28	1,529	1,512	459	6.49	71
2007	8,637.28	6,072	6,006	2,631	6.51	404
2009	8,908.99	6,000	5,935	2,974	6.50	458
2013	76,855.87	45,453	44,960	31,895	6.51	4,899
2014	4,037.54	2,277	2,252	1,785	6.51	274
2015	4,344.34	2,313	2,288	2,056	6.51	316
2016	18,864.29	9,368	9,266	9,598	6.50	1,477
2017	23,434.00	10,651	10,536	12,898	6.50	1,984
2019	76,365.58	26,323	26,038	50,328	6.49	7,755
2020	9,024.62	2,451	2,424	6,600	6.48	1,019
2021	19,599.83	3,526	3,488	16,112	6.46	2,494
	598,144.45	397,447	393,140	205,004		31,676

JEANNETTE SERVICE CENTER AND SHOP  
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2056  
NET SALVAGE PERCENT.. 0

1981	579,729.67	340,939	337,245	242,485	29.01	8,359
1986	14,267.18	7,897	7,811	6,456	29.38	220
1987	10,505.62	5,730	5,668	4,838	29.52	164
1988	10,010.38	5,409	5,350	4,660	29.28	159
1996	15,697.54	7,381	7,301	8,397	29.76	282
1997	7,828.45	3,601	3,562	4,266	29.83	143
1998	1,281.93	576	570	712	29.93	24
2000	2,024.55	867	858	1,167	29.94	39
2003	23,741.46	9,311	9,210	14,531	30.09	483
2006	121,325.06	42,828	42,364	78,961	30.09	2,624
2007	82,944.72	28,135	27,830	55,115	30.04	1,835
2009	23,050.05	7,113	7,036	16,014	30.06	533
2010	4,241.38	1,238	1,225	3,017	30.14	100
2013	780,093.08	186,598	184,576	595,517	29.95	19,884
2015	1,032,052.89	205,172	202,949	829,104	29.90	27,729
2016	79,094.98	14,008	13,856	65,239	29.82	2,188
2017	9,275.03	1,432	1,416	7,859	29.67	265
2018	86,249.02	11,238	11,116	75,133	29.48	2,549

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANNETTE SERVICE CENTER AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2019	60,561.18	6,335	6,266	54,295	29.26	1,856
2021	42,219.01	2,022	2,000	40,219	28.17	1,428
2022	150,604.94	2,560	2,532	148,073	26.57	5,573
	3,136,798.12	890,390	880,742	2,256,056		76,437
MONACA TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2071						
NET SALVAGE PERCENT.. 0						
2021	12,691,533.80	469,587	464,498	12,227,036	36.90	331,356
	12,691,533.80	469,587	464,498	12,227,036		331,356
UNIONTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2071						
NET SALVAGE PERCENT.. 0						
2021	11,179,140.48	413,628	409,146	10,769,994	36.90	291,870
	11,179,140.48	413,628	409,146	10,769,994		291,870
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1948	182.61	183	183			
1950	46.81	47	47			
1951	79.10	79	79			
1953	2,233.70	2,234	2,234			
1954	1,961.84	1,962	1,962			
1955	6,155.30	6,155	6,155			
1956	259.29	259	259			
1961	5,327.57	5,188	5,131	196	0.92	196
1966	1,965.47	1,836	1,816	150	2.31	65
1969	1,184.25	1,077	1,065	119	3.18	37
1971	100,965.47	90,119	89,132	11,834	3.76	3,147

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1972	8,868.05	7,842	7,756	1,112	4.05	275
1975	5,559.31	4,773	4,721	839	4.95	169
1976	6,457.64	5,845	5,781	677	4.87	139
1984	41,995.37	35,171	34,786	7,210	7.45	968
1985	3,185.55	2,634	2,605	580	7.83	74
1987	14,095.50	11,333	11,209	2,887	8.63	335
1988	14,608.85	11,564	11,437	3,172	9.06	350
1989	11,273.59	8,778	8,682	2,592	9.50	273
1990	31,723.02	24,268	24,002	7,721	9.96	775
1993	8,001.29	5,790	5,727	2,275	11.24	202
1994	14,950.57	10,579	10,463	4,487	11.74	382
1995	27,517.87	19,012	18,804	8,714	12.27	710
1996	2,364.75	1,599	1,581	783	12.64	62
1997	1,323.10	871	861	462	13.19	35
1998	56,304.76	36,018	35,623	20,681	13.75	1,504
1999	23,441.76	14,602	14,442	9,000	14.18	635
2000	185,478.32	111,843	110,618	74,861	14.76	5,072
2001	8,975.27	5,228	5,171	3,805	15.35	248
2003	12,440.65	6,739	6,665	5,775	16.43	351
2006	1,742.62	830	821	922	18.07	51
2007	26,172.57	11,861	11,731	14,442	18.60	776
2008	131,723.82	56,589	55,969	75,755	19.14	3,958
2009	75,863.06	30,740	30,403	45,460	19.70	2,308
2010	11,684.91	4,440	4,391	7,294	20.26	360
2011	8,303.36	2,939	2,907	5,397	20.84	259
2012	10,104.24	3,305	3,269	6,835	21.43	319
2013	563,365.48	169,235	167,381	395,985	21.93	18,057
2014	195,316.41	53,263	52,679	142,637	22.45	6,354
2015	153,587.10	37,475	37,064	116,523	22.98	5,071
2016	414,899.54	89,203	88,226	326,674	23.43	13,943
2017	89,883.30	16,601	16,419	73,464	23.91	3,073
2018	74,829.08	11,531	11,405	63,424	24.24	2,617
2019	422,153.99	51,503	50,939	371,215	24.59	15,096

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2020	163,753.54	14,558	14,399	149,355	24.76	6,032
2021	49,253.03	2,684	2,655	46,598	24.56	1,897
2022	200,851.78	3,876	3,834	197,018	23.29	8,459
	3,192,414.46	994,261	983,487	2,208,927		104,634
	42,192,056.20	5,211,016	5,155,365	37,036,689		1,190,972
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.1 2.82

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2001	16,515.17	8,099	8,614	7,901	22.25	355
	16,515.17	8,099	8,614	7,901		355
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.3	2.15

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.1 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1929	1,339.29	1,318	970	369	1.06	348
1930	456.01	449	331	125	1.06	118
1931	420.71	414	305	116	1.06	109
1932	0.14					
1933	862.86	849	625	238	1.06	225
1934	294.83	290	214	81	1.06	76
1937	61.99	61	45	17	1.07	16
1938	2,500.43	2,458	1,810	690	1.07	645
1939	59,318.54	58,317	42,935	16,384	1.07	15,312
1940	2,073.30	2,038	1,501	572	1.07	535
1941	1,819.80	1,789	1,317	503	1.07	470
1942	73.93	73	54	20	1.07	19
1943	1,596.05	1,568	1,154	442	1.07	413
1944	2,164.89	2,127	1,566	599	1.07	560
1945	1,547.57	1,520	1,119	429	1.07	401
1946	1,002.74	985	725	278	1.07	260
1947	191.10	188	138	53	1.07	50
1948	7,474.05	7,340	5,405	2,069	1.07	1,934
1949	2.58	3	3			
1951	17.17	17	17			
1982	329.16	321	231	98	1.08	91
	83,547.14	82,125	60,465	23,082		21,582

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1 25.83

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1938	5,663.39	4,769	3,899	1,764	10.65	166
1939	17,315.15	14,555	11,901	5,414	10.71	506
1940	61,297.64	51,432	42,052	19,246	10.77	1,787
1941	98,508.69	82,502	67,456	31,053	10.83	2,867
1942	51,410.83	42,983	35,144	16,267	10.88	1,495
1943	27,229.31	22,721	18,577	8,652	10.94	791
1944	10,865.15	9,050	7,400	3,465	10.99	315
1945	9,558.78	7,947	6,498	3,061	11.04	277
1946	44,918.60	37,273	30,475	14,444	11.09	1,302
1947	41,682.13	34,517	28,222	13,460	11.14	1,208
1948	148,387.84	122,632	100,267	48,121	11.19	4,300
1949	408,763.43	337,099	275,621	133,142	11.24	11,845
1950	806,256.11	663,468	542,468	263,788	11.29	23,365
1951	634,660.25	521,189	426,137	208,523	11.33	18,405
1952	1,388,779.80	1,138,063	930,509	458,271	11.37	40,305
1953	1,007,901.44	823,970	673,699	334,202	11.42	29,265
1954	1,328,538.38	1,083,649	886,019	442,519	11.46	38,614
1955	3,451,672.81	2,808,868	2,296,602	1,155,071	11.50	100,441
1956	2,019,965.78	1,639,828	1,340,765	679,201	11.54	58,856
1957	2,750,398.46	2,227,245	1,821,052	929,346	11.58	80,254
1958	3,246,452.39	2,622,095	2,143,891	1,102,561	11.62	94,885
1959	2,559,718.24	2,062,365	1,686,242	873,476	11.65	74,976
1960	2,829,065.86	2,273,041	1,858,496	970,570	11.69	83,026
1961	3,021,465.93	2,420,647	1,979,182	1,042,284	11.73	88,856
1962	2,670,837.63	2,133,919	1,744,746	926,092	11.76	78,749
1963	3,484,222.98	2,775,846	2,269,602	1,214,621	11.79	103,021
1964	3,398,945.49	2,699,273	2,206,994	1,191,951	11.83	100,757
1965	2,736,496.88	2,166,512	1,771,395	965,102	11.86	81,375
1966	3,860,475.74	3,046,610	2,490,985	1,369,491	11.89	115,180
1967	3,664,937.55	2,882,730	2,356,993	1,307,945	11.92	109,727
1968	2,835,629.84	2,222,765	1,817,389	1,018,241	11.95	85,208
1969	2,056,625.53	1,606,369	1,313,408	743,218	11.98	62,038
1970	1,004,091.73	781,354	638,855	365,237	12.01	30,411
1971	2,396,702.73	1,857,828	1,519,007	877,696	12.04	72,898
1972	881,676.72	680,866	556,693	324,984	12.06	26,947
1973	589,048.45	452,984	370,372	218,676	12.09	18,087
1974	1,288.05	987	807	481	12.11	40
1975	781.77	596	487	295	12.14	24
1976	249.56	198	162	88	12.06	7
1977	2,009.63	1,588	1,298	712	12.06	59
1978	169,426.59	133,203	108,910	60,517	12.08	5,010
1979	17,713.17	13,843	11,318	6,395	12.14	527



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1980	204,895.72	159,040	130,036	74,860	12.23	6,121
1981	58.25	45	37	21	12.06	2
1983	7,575.58	5,793	4,736	2,840	12.13	234
1984	202.46	154	126	76	12.09	6
1985	35.25	27	22	13	12.09	1
1986	81.83	61	50	32	12.13	3
1988	0.10					
1989	28.05	21	17	11	12.25	1
1990	11,665.60	8,470	6,925	4,741	12.23	388
1992	45,015.09	32,042	26,199	18,816	12.32	1,527
1997	4,002.12	2,695	2,204	1,798	12.32	146
1998	661.45	439	359	302	12.35	24
2008	77.73	42	34	44	12.39	4
2011	32,329.84	15,467	12,646	19,684	12.45	1,581
	56,048,265.50	44,733,675	36,575,386	19,472,880		1,658,210
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 2.96

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 71-R1						
NET SALVAGE PERCENT.. 0						
1952	118,420.96	74,455	64,713	53,708	26.36	2,037
1954	27,143.22	16,687	14,504	12,639	27.35	462
1955	100,174.82	60,881	52,915	47,260	27.85	1,697
1956	71,750.98	43,101	37,462	34,289	28.35	1,209
1957	86,155.17	51,135	44,444	41,711	28.86	1,445
1958	76,651.92	44,933	39,054	37,598	29.38	1,280
1959	79,586.65	46,070	40,042	39,545	29.90	1,323
1960	58,393.39	33,375	29,008	29,385	30.42	966
1961	18,304.40	10,323	8,972	9,332	30.96	301
1962	73,890.93	41,119	35,739	38,152	31.49	1,212
1963	100,293.09	55,048	47,846	52,447	32.03	1,637
1964	160,917.52	87,077	75,684	85,234	32.58	2,616
1965	57,690.67	30,771	26,745	30,946	33.13	934
1966	102,736.49	54,001	46,936	55,800	33.68	1,657
1967	53,339.74	27,617	24,004	29,336	34.24	857
1968	270,786.28	138,063	119,999	150,787	34.80	4,333
1969	592,001.85	297,084	258,214	333,788	35.37	9,437
1970	608,529.48	300,407	261,102	347,427	35.95	9,664
1971	1,267,342.79	615,282	534,779	732,564	36.53	20,054
1972	1,000,860.30	477,731	415,225	585,635	37.11	15,781
1973	2,158,599.27	1,012,405	879,942	1,278,657	37.70	33,917
1974	2,635,534.82	1,214,191	1,055,326	1,580,209	38.29	41,269
1975	2,554,190.91	1,155,133	1,003,995	1,550,196	38.89	39,861
1976	2,162,075.84	1,254,436	1,090,306	1,071,770	33.58	31,917
1977	4,343,752.97	2,485,495	2,160,293	2,183,460	33.95	64,314
1978	4,668,387.56	2,633,437	2,288,878	2,379,510	34.32	69,333
1979	5,683,680.94	3,158,421	2,745,173	2,938,508	34.71	84,659
1980	7,249,978.66	3,967,188	3,448,121	3,801,858	35.10	108,315
1981	7,941,221.61	4,275,554	3,716,141	4,225,081	35.51	118,983
1982	7,782,736.57	4,120,959	3,581,773	4,200,964	35.92	116,953
1983	6,652,777.90	3,461,440	3,008,545	3,644,233	36.34	100,282
1984	7,486,972.00	3,825,094	3,324,619	4,162,353	36.77	113,200
1985	6,919,906.33	3,469,641	3,015,673	3,904,233	37.21	104,924
1986	7,846,169.88	3,857,177	3,352,504	4,493,666	37.66	119,322
1987	7,843,971.05	3,778,441	3,284,070	4,559,901	38.11	119,651
1988	9,041,636.38	4,263,132	3,705,344	5,336,292	38.58	138,318
1989	8,082,030.49	3,727,432	3,239,735	4,842,295	39.04	124,034
1990	6,596,752.50	2,993,606	2,601,923	3,994,830	39.01	102,405
1991	6,686,706.71	2,962,211	2,574,635	4,112,072	39.50	104,103
1992	7,540,924.66	3,256,925	2,830,789	4,710,136	40.01	117,724
1993	7,972,782.25	3,354,149	2,915,292	5,057,490	40.51	124,845
1994	10,076,932.74	4,151,696	3,608,488	6,468,445	40.55	159,518
1995	9,946,023.20	3,981,393	3,460,468	6,485,555	41.08	157,876

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 71-R1						
NET SALVAGE PERCENT.. 0						
1996	10,201,677.46	3,961,311	3,443,013	6,758,664	41.61	162,429
1997	12,581,509.49	4,764,618	4,141,215	8,440,294	41.70	202,405
1998	10,782,326.29	3,948,488	3,431,868	7,350,458	42.25	173,975
1999	9,314,814.52	3,315,142	2,881,389	6,433,426	42.38	151,803
2000	9,278,604.73	3,202,974	2,783,897	6,494,708	42.52	152,745
2001	11,057,439.23	3,671,070	3,190,747	7,866,692	43.10	182,522
2002	7,222,070.16	2,314,673	2,011,821	5,210,249	43.28	120,385
2003	10,698,308.81	3,302,568	2,870,460	7,827,849	43.48	180,033
2004	16,505,699.21	4,893,940	4,253,617	12,252,082	43.70	280,368
2005	22,693,779.00	6,442,764	5,599,793	17,093,986	43.93	389,119
2006	11,559,383.79	3,131,437	2,721,720	8,837,664	44.19	199,992
2007	36,374,445.27	9,420,981	8,188,340	28,186,105	44.11	638,996
2008	56,087,518.97	13,747,051	11,948,387	44,139,132	44.41	993,901
2009	34,148,780.15	7,925,932	6,888,903	27,259,877	44.39	614,100
2010	45,116,061.99	9,857,860	8,568,058	36,548,004	44.40	823,153
2011	83,089,277.42	16,983,448	14,761,334	68,327,943	44.45	1,537,187
2012	90,144,559.78	17,091,409	14,855,169	75,289,391	44.53	1,690,757
2013	118,160,043.79	20,701,640	17,993,038	100,167,006	44.34	2,259,066
2014	124,800,050.97	19,955,528	17,344,547	107,455,504	44.22	2,430,020
2015	122,665,401.56	17,737,417	15,416,654	107,248,748	43.87	2,444,695
2016	169,321,221.56	21,723,913	18,881,556	150,439,666	43.58	3,452,035
2017	182,315,950.63	20,346,460	17,684,330	164,631,621	43.13	3,817,102
2018	156,832,247.17	14,820,647	12,881,514	143,950,733	42.31	3,402,286
2019	230,522,712.73	17,565,831	15,267,518	215,255,195	41.43	5,195,636
2020	229,453,320.22	13,078,839	11,367,604	218,085,716	39.96	5,457,601
2021	168,243,993.46	6,107,257	5,308,183	162,935,810	37.64	4,328,794
2022	190,607,861.95	2,649,449	2,302,795	188,305,067	32.54	5,786,880
	2,324,577,776.20	347,527,363	302,056,890	2,022,520,886		49,442,610
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.9 2.13

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-01						
NET SALVAGE PERCENT.. 0						
1954	9,638.81	7,328	7,036	2,603	10.79	241
1955	74,066.94	55,484	53,275	20,792	11.29	1,842
1956	35,953.26	26,534	25,478	10,475	11.79	888
1957	25,031.74	18,195	17,471	7,561	12.29	615
1958	29,096.24	20,827	19,998	9,098	12.79	711
1959	33,228.64	23,415	22,483	10,746	13.29	809
1960	58,184.13	40,354	38,747	19,437	13.79	1,409
1961	69,315.38	47,304	45,421	23,894	14.29	1,672
1962	66,922.23	44,927	43,138	23,784	14.79	1,608
1963	48,653.23	32,122	30,843	17,810	15.29	1,165
1964	50,964.09	33,081	31,764	19,200	15.79	1,216
1965	34,167.71	21,799	20,931	13,237	16.29	813
1966	40,477.73	25,375	24,365	16,113	16.79	960
1967	41,189.10	25,363	24,353	16,836	17.29	974
1968	32,121.69	19,423	18,650	13,472	17.79	757
1969	47,193.88	28,012	26,897	20,297	18.29	1,110
1970	29,594.90	17,237	16,551	13,044	18.79	694
1971	106,348.09	60,760	58,341	48,007	19.29	2,489
1972	68,754.28	38,518	36,985	31,769	19.79	1,605
1973	65,581.65	36,012	34,578	31,004	20.29	1,528
1974	74,117.01	39,875	38,288	35,829	20.79	1,723
1975	47,421.63	24,986	23,991	23,431	21.29	1,101
1976	34,490.47	24,333	23,364	11,126	19.38	574
1977	59,443.41	41,307	39,662	19,781	19.94	992
1978	33,302.00	22,928	22,015	11,287	20.10	562
1979	29,891.94	20,246	19,440	10,452	20.69	505
1980	40,954.20	27,448	26,355	14,599	20.87	700
1981	85,659.16	56,766	54,506	31,153	21.08	1,478
1982	204,989.03	133,386	128,076	76,913	21.70	3,544
1983	82,793.93	53,195	51,077	31,717	21.93	1,446
1984	119,164.95	75,539	72,532	46,633	22.19	2,102
1985	184,688.81	115,412	110,817	73,872	22.46	3,289
1986	146,899.79	90,402	86,803	60,097	22.76	2,640
1987	139,668.96	84,584	81,217	58,452	23.06	2,535
1988	292,134.22	173,937	167,012	125,122	23.39	5,349
1989	193,769.52	113,316	108,805	84,965	23.73	3,580
1990	198,930.78	114,146	109,602	89,329	24.08	3,710
1991	189,297.48	107,048	102,786	86,511	24.14	3,584
1992	80,977.59	44,829	43,044	37,934	24.53	1,546
1993	133,968.72	72,906	70,003	63,966	24.64	2,596
1994	241,938.96	128,566	123,448	118,491	25.06	4,728
1995	95,573.20	49,784	47,802	47,771	25.22	1,894
1996	366,718.70	186,953	179,510	187,209	25.40	7,370

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-01						
NET SALVAGE PERCENT.. 0						
1997	71,415.24	35,579	34,163	37,252	25.60	1,455
1998	23,369.54	11,355	10,903	12,467	25.83	483
1999	498,034.42	235,570	226,192	271,842	26.09	10,419
2000	913,494.07	421,852	405,057	508,437	26.13	19,458
2001	219,450.66	98,226	94,315	125,136	26.43	4,735
2002	235,761.19	102,533	98,451	137,310	26.53	5,176
2003	365,555.96	154,009	147,878	217,678	26.67	8,162
2004	283,635.77	115,950	111,334	172,302	26.63	6,470
2005	125,673.56	49,465	47,496	78,178	26.83	2,914
2006	537,219.69	203,714	195,604	341,616	26.87	12,714
2007	464,647.86	169,782	163,023	301,625	26.78	11,263
2008	1,270,952.43	443,435	425,781	845,171	26.90	31,419
2009	427,616.41	142,867	137,179	290,437	26.74	10,862
2010	1,455,357.25	460,766	442,422	1,012,935	26.80	37,796
2011	2,019,080.68	606,330	582,191	1,436,890	26.60	54,018
2012	706,835.97	199,540	191,596	515,240	26.48	19,458
2013	3,065,555.15	808,387	776,204	2,289,351	26.30	87,048
2014	10,323,350.75	2,528,189	2,427,537	7,895,814	25.95	304,270
2015	9,256,617.06	2,073,482	1,990,933	7,265,684	25.70	282,711
2016	8,825,566.69	1,789,825	1,718,569	7,106,998	25.23	281,688
2017	16,643,910.93	3,002,562	2,883,025	13,760,886	24.61	559,158
2018	16,754,095.36	2,611,963	2,507,976	14,246,119	23.91	595,823
2019	21,723,919.63	2,813,248	2,701,248	19,022,672	22.97	828,153
2020	17,556,611.77	1,760,928	1,690,822	15,865,790	21.68	731,817
2021	6,983,539.68	467,897	449,269	6,534,271	19.73	331,185
2022	32,316,442.80	908,092	871,940	31,444,503	15.83	1,986,387
	157,110,988.70	24,639,508	23,658,568	133,452,421		6,305,696
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.2 4.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
1976	591.42	535	304	287	4.87	59
1983	32,512.26	27,808	15,802	16,710	6.67	2,505
1984	1,528.08	1,292	734	794	7.04	113
1987	6,793.84	5,558	3,158	3,636	7.87	462
1988	15,907.49	12,866	7,311	8,596	8.14	1,056
1989	30,556.87	24,302	13,810	16,747	8.60	1,947
1996	48,076.94	33,654	19,125	28,952	11.32	2,558
	135,966.90	106,015	60,244	75,723		8,700

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 6.40

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.3 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1935	848.14	749	673	175	5.82	30
1936	2,193.13	1,920	1,724	469	6.23	75
1937	3,212.28	2,789	2,505	707	6.59	107
1938	6,728.39	5,798	5,207	1,521	6.91	220
1939	10,136.89	8,678	7,794	2,343	7.19	326
1940	8,702.87	7,407	6,652	2,051	7.44	276
1941	11,491.07	9,728	8,737	2,754	7.66	360
1942	13,142.54	11,072	9,944	3,199	7.86	407
1943	4,505.28	3,778	3,393	1,112	8.05	138
1944	4,153.02	3,467	3,114	1,039	8.23	126
1945	4,714.79	3,919	3,520	1,195	8.39	142
1946	11,465.75	9,495	8,528	2,938	8.54	344
1947	24,441.29	20,160	18,106	6,335	8.69	729
1948	32,389.87	26,615	23,904	8,486	8.83	961
1949	48,051.95	39,345	35,337	12,715	8.96	1,419
1950	63,774.52	52,043	46,741	17,034	9.08	1,876
1951	82,125.37	66,784	59,981	22,144	9.20	2,407
1952	87,849.47	71,188	63,936	23,913	9.32	2,566
1953	82,617.79	66,725	59,927	22,691	9.43	2,406
1954	124,731.93	100,423	90,193	34,539	9.53	3,624
	627,276.34	512,083	459,916	167,360		18,539

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0 2.96

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1955	229,689.89	165,928	149,025	80,665	13.88	5,812
1956	265,970.86	189,956	170,605	95,366	14.29	6,674
1957	252,396.13	178,192	160,039	92,357	14.70	6,283
1958	345,285.25	240,871	216,333	128,952	15.12	8,529
1959	440,469.99	303,572	272,647	167,823	15.54	10,799
1960	332,649.25	226,401	203,337	129,312	15.97	8,097
1961	532,119.15	357,584	321,156	210,963	16.40	12,864
1962	553,830.59	367,411	329,982	223,849	16.83	13,301
1963	641,308.69	419,801	377,035	264,274	17.27	15,302
1964	646,018.68	417,199	374,698	271,321	17.71	15,320
1965	643,434.36	409,868	368,114	275,320	18.15	15,169
1966	775,316.47	486,899	437,298	338,018	18.60	18,173
1967	893,228.59	552,730	496,422	396,807	19.06	20,819
1968	973,648.40	593,731	533,246	440,402	19.51	22,573
1969	707,871.65	425,006	381,710	326,162	19.98	16,324
1970	609,945.30	360,600	323,865	286,080	20.44	13,996
1971	544,677.17	316,893	284,610	260,067	20.91	12,437
1972	498,743.33	285,381	256,309	242,434	21.39	11,334
1973	382,694.81	215,304	193,371	189,324	21.87	8,657
1974	78,999.42	43,687	39,237	39,762	22.35	1,779
1975	129,635.78	70,418	63,244	66,392	22.84	2,907
1976	368,869.00	256,807	230,646	138,223	20.25	6,826
1977	1,626,084.50	1,115,169	1,001,564	624,520	20.81	30,011
1978	1,211,686.79	823,462	739,574	472,113	20.94	22,546
1979	1,530,879.87	1,023,546	919,275	611,605	21.52	28,420
1980	2,076,135.18	1,373,779	1,233,829	842,306	21.69	38,834
1981	2,470,213.02	1,606,133	1,442,513	1,027,700	22.28	46,127
1982	2,021,980.45	1,299,325	1,166,960	855,020	22.48	38,035
1983	2,059,073.51	1,298,658	1,166,361	892,713	23.08	38,679
1984	2,500,007.13	1,556,004	1,397,491	1,102,516	23.31	47,298
1985	3,009,306.27	1,846,510	1,658,402	1,350,904	23.56	57,339
1986	3,421,526.95	2,055,996	1,846,548	1,574,979	24.19	65,109
1987	4,054,074.18	2,397,985	2,153,697	1,900,377	24.46	77,693
1988	4,927,072.60	2,865,585	2,573,662	2,353,411	24.76	95,049
1989	4,701,924.66	2,686,680	2,412,983	2,288,942	25.06	91,338
1990	4,846,550.35	2,717,945	2,441,063	2,405,487	25.39	94,742
1991	4,596,736.64	2,527,286	2,269,826	2,326,911	25.73	90,436
1992	5,191,689.06	2,795,205	2,510,452	2,681,237	26.08	102,808
1993	5,589,339.68	2,943,346	2,643,501	2,945,839	26.45	111,374
1994	6,652,906.50	3,421,590	3,073,026	3,579,880	26.83	133,428
1995	5,901,756.00	2,960,911	2,659,277	3,242,479	27.23	119,077
1996	5,678,062.07	2,790,200	2,505,957	3,172,105	27.34	116,024
1997	5,997,486.11	2,865,599	2,573,675	3,423,811	27.78	123,247



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1998	6,488,914.95	3,026,430	2,718,122	3,770,793	27.94	134,960
1999	6,928,997.28	3,131,214	2,812,231	4,116,766	28.40	144,957
2000	7,129,411.82	3,132,664	2,813,533	4,315,879	28.60	150,905
2001	6,908,937.64	2,944,589	2,644,618	4,264,320	28.83	147,913
2002	5,927,233.26	2,444,391	2,195,376	3,731,857	29.09	128,287
2003	5,651,740.23	2,249,393	2,020,243	3,631,497	29.37	123,646
2004	8,215,677.40	3,162,214	2,840,073	5,375,604	29.43	182,657
2005	8,669,321.55	3,200,714	2,874,651	5,794,671	29.75	194,779
2006	8,413,249.20	2,983,338	2,679,419	5,733,830	29.88	191,895
2007	11,975,010.97	4,061,924	3,648,128	8,326,883	30.04	277,193
2008	14,171,437.75	4,597,214	4,128,887	10,042,551	30.03	334,417
2009	13,039,106.08	4,005,613	3,597,553	9,441,553	30.25	312,117
2010	15,362,363.25	4,482,738	4,026,072	11,336,291	30.14	376,121
2011	22,582,795.83	6,187,686	5,557,334	17,025,462	30.25	562,825
2012	28,520,878.72	7,307,049	6,562,665	21,958,214	30.24	726,131
2013	34,099,925.56	8,122,602	7,295,136	26,804,790	30.11	890,229
2014	35,729,354.65	7,849,739	7,050,070	28,679,285	29.90	959,173
2015	40,773,622.71	8,162,879	7,331,310	33,442,313	29.62	1,129,045
2016	31,828,290.42	5,719,544	5,136,883	26,691,407	29.30	910,970
2017	51,041,413.48	8,044,127	7,224,656	43,816,757	28.95	1,513,532
2018	48,542,137.15	6,562,897	5,894,322	42,647,815	28.26	1,509,123
2019	60,382,202.83	6,684,310	6,003,366	54,378,837	27.45	1,981,014
2020	61,066,761.98	5,166,248	4,639,952	56,426,810	26.15	2,157,813
2021	66,183,143.84	3,666,546	3,293,028	62,890,116	24.16	2,603,068
2022	68,302,954.59	1,529,986	1,374,123	66,928,832	20.03	3,341,429
	758,846,177.42	170,281,202	152,934,316	605,911,861		22,805,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.6 3.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1913	25.23	25	25			
1914	16.29	16	16			
1915	21.76	22	22			
1916	57.73	58	58			
1917	174.67	175	175			
1918	700.09	700	700			
1919	474.69	475	475			
1920	279.70	280	280			
1921	612.68	613	613			
1922	794.58	795	795			
1923	1,624.36	1,624	1,624			
1924	1,199.48	1,199	1,199			
1925	2,539.63	2,540	2,540			
1926	2,768.42	2,768	2,768			
1927	4,323.84	4,324	4,324			
1928	5,408.02	5,408	5,408			
1929	4,647.58	4,648	4,648			
1930	359.67	360	360			
1931	22.97	23	23			
1934	120.33	120	120			
1935	24.92	25	25			
1936	437.64	433	438			
1937	71.87	71	72			
1938	217.24	213	217			
1939	397.96	387	398			
1941	1,987.95	1,908	1,964	24	1.76	14
1942	1,980.78	1,889	1,944	37	2.04	18
1943	1,799.13	1,705	1,755	44	2.31	19
1944	112.12	106	109	3	2.59	1
1945	667.21	624	642	25	2.87	9
1946	4,032.86	3,744	3,854	179	3.15	57
1947	2,180.95	2,010	2,069	112	3.44	33
1948	15,031.17	13,757	14,160	871	3.73	234
1949	15,033.61	13,663	14,063	971	4.01	242
1950	27,913.51	25,179	25,916	1,998	4.31	464
1951	53,039.41	47,494	48,884	4,155	4.60	903
1952	33,979.12	30,195	31,079	2,900	4.90	592
1953	18,411.79	16,236	16,711	1,701	5.20	327
1954	52,450.01	45,894	47,237	5,213	5.50	948
1955	61,076.69	53,012	54,564	6,513	5.81	1,121
1956	29,160.38	25,104	25,839	3,321	6.12	543
1957	83,309.07	71,134	73,216	10,093	6.43	1,570
1958	146,256.97	123,820	127,445	18,812	6.75	2,787

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1959	164,923.94	138,424	142,476	22,448	7.07	3,175
1960	164,002.95	136,459	140,454	23,549	7.39	3,187
1961	156,621.52	129,142	132,922	23,700	7.72	3,070
1962	196,990.38	160,951	165,663	31,327	8.05	3,892
1963	130,342.07	105,518	108,607	21,735	8.38	2,594
1964	202,829.93	162,633	167,394	35,436	8.72	4,064
1965	214,928.81	170,673	175,669	39,260	9.06	4,333
1966	210,424.96	165,423	170,266	40,159	9.41	4,268
1967	188,278.48	146,515	150,804	37,474	9.76	3,840
1968	154,189.10	118,761	122,238	31,951	10.11	3,160
1969	152,841.10	116,473	119,883	32,958	10.47	3,148
1970	125,344.72	94,465	97,230	28,115	10.84	2,594
1971	270,504.15	201,588	207,489	63,015	11.21	5,621
1972	226,251.01	166,706	171,586	54,665	11.58	4,721
1973	143,554.57	104,534	107,594	35,961	11.96	3,007
1974	180,491.86	129,831	133,632	46,860	12.35	3,794
1975	199,837.58	141,975	146,131	53,707	12.74	4,216
1976	85,810.50	68,511	70,517	15,294	11.72	1,305
1977	173,268.62	136,917	140,925	32,344	12.06	2,682
1978	163,945.81	128,156	131,908	32,038	12.40	2,584
1979	301,583.67	233,064	239,887	61,697	12.76	4,835
1980	567,881.38	433,577	446,269	121,612	13.14	9,255
1981	600,613.99	452,743	465,996	134,618	13.53	9,950
1982	396,000.76	294,506	303,127	92,874	13.93	6,667
1983	300,169.13	221,255	227,732	72,437	14.06	5,152
1984	396,031.15	287,558	295,976	100,055	14.49	6,905
1985	531,868.95	380,127	391,255	140,614	14.94	9,412
1986	550,813.18	389,150	400,542	150,271	15.13	9,932
1987	561,339.94	389,682	401,089	160,251	15.60	10,272
1988	641,131.69	439,111	451,965	189,167	15.83	11,950
1989	717,220.31	481,757	495,860	221,360	16.33	13,555
1990	430,700.27	284,822	293,160	137,540	16.60	8,286
1991	508,981.94	329,413	339,056	169,926	17.13	9,920
1992	742,485.41	471,998	485,815	256,670	17.43	14,726
1993	883,792.61	551,133	567,267	316,526	17.75	17,832
1994	353,312.96	214,850	221,139	132,174	18.31	7,219
1995	8,120.41	4,831	4,972	3,148	18.67	169
1996	1,714,915.57	996,709	1,025,887	689,029	19.04	36,188
1997	666,507.80	377,777	388,836	277,672	19.43	14,291
1998	969,440.63	534,937	550,597	418,844	19.83	21,122
1999	1,052,600.48	564,404	580,926	471,674	20.25	23,293
2000	5,708.69	2,969	3,056	2,653	20.69	128
2001	380,930.01	191,722	197,334	183,596	21.14	8,685

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
2002	1,122,297.46	545,324	561,288	561,009	21.60	25,973
2003	830,320.70	388,507	399,880	430,441	22.08	19,495
2004	1,018,974.73	457,927	471,332	547,643	22.57	24,264
2005	452,465.48	194,651	200,349	252,116	23.07	10,928
2006	499,938.71	205,175	211,181	288,758	23.58	12,246
2007	1,027,599.77	402,408	414,188	613,412	23.95	25,612
2008	1,056,999.60	391,618	403,082	653,918	24.49	26,701
2009	1,381,904.37	482,008	496,118	885,786	25.05	35,361
2010	1,098,117.29	358,645	369,144	728,973	25.60	28,476
2011	1,037,953.24	315,226	324,454	713,499	26.18	27,254
2012	1,332,907.63	373,481	384,414	948,494	26.76	35,444
2013	1,297,394.48	332,263	341,990	955,404	27.35	34,933
2014	1,120,773.25	259,459	267,055	853,718	27.95	30,544
2015	2,502,334.10	513,979	529,025	1,973,309	28.69	68,780
2016	1,256,758.26	225,839	232,450	1,024,308	29.30	34,959
2017	1,229,552.08	187,876	193,376	1,036,176	30.04	34,493
2018	1,080,469.85	135,491	139,458	941,012	30.80	30,552
2019	1,471,371.80	143,753	147,961	1,323,411	31.55	41,946
2020	2,009,746.19	139,878	143,973	1,865,773	32.31	57,746
2021	2,103,257.95	86,023	88,542	2,014,716	33.19	60,703
2022	1,098,269.64	14,497	14,921	1,083,349	34.15	31,723
	43,392,683.65	17,910,554	18,434,086	24,958,598		1,037,014

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.1 2.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.1 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2000	296,427.01	280,420	296,427			
2001	278,746.25	260,879	278,746			
2003	514.10	468	504	10	1.91	5
2004	107,825.28	96,708	104,173	3,652	2.12	1,723
2005	169,036.06	148,971	160,471	8,565	2.35	3,645
2007	107,411.45	90,247	97,213	10,198	2.93	3,481
2008	485,486.24	396,157	426,738	58,748	3.25	18,076
2009	420,783.25	331,409	356,992	63,791	3.62	17,622
2010	824,868.47	622,693	670,761	154,107	4.03	38,240
2011	11,263,089.05	8,088,024	8,712,364	2,550,725	4.48	569,358
2012	8,735,379.14	5,905,116	6,360,950	2,374,429	4.99	475,837
2014	306,936.92	176,949	190,608	116,329	6.18	18,823
2015	372,440.91	193,371	208,298	164,143	6.87	23,893
2016	392,723.42	179,435	193,286	199,437	7.63	26,139
2017	189,201.48	73,883	79,586	109,615	8.45	12,972
2018	497,031.94	159,796	172,132	324,900	9.32	34,861
2019	124,689.93	31,222	33,632	91,058	10.23	8,901
2020	72,604.57	12,895	13,890	58,715	11.19	5,247
2021	23,032.85	2,402	2,588	20,445	12.17	1,680
2022	193,812.30	6,531	7,035	186,777	13.13	14,225
	24,862,040.62	17,057,576	18,366,394	6,495,647		1,274,728
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 5.13

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1937	4,812.76	4,656	4,813			
1938	11,739.12	11,304	11,739			
1939	8,700.36	8,338	8,700			
1940	7,670.83	7,317	7,671			
1941	10,926.43	10,370	10,879	47	2.80	17
1942	8,199.93	7,745	8,125	75	3.05	25
1943	3,722.43	3,498	3,670	52	3.31	16
1944	3,766.07	3,522	3,695	71	3.57	20
1945	5,009.35	4,661	4,890	119	3.82	31
1946	12,161.30	11,259	11,812	349	4.08	86
1947	17,752.37	16,352	17,155	597	4.34	138
1948	22,602.05	20,712	21,728	874	4.60	190
1949	29,228.20	26,646	27,954	1,274	4.86	262
1950	34,039.84	30,871	32,386	1,654	5.12	323
1951	29,735.14	26,826	28,143	1,592	5.38	296
1952	31,024.83	27,838	29,204	1,821	5.65	322
1953	37,166.43	33,166	34,794	2,372	5.92	401
1954	34,967.19	31,025	32,548	2,419	6.20	390
1955	43,952.45	38,774	40,677	3,275	6.48	505
1956	46,453.33	40,727	42,726	3,727	6.78	550
1957	42,751.34	37,240	39,068	3,683	7.09	519
1958	52,757.01	45,659	47,900	4,857	7.40	656
1959	66,757.78	57,375	60,191	6,567	7.73	850
1960	48,697.59	41,552	43,591	5,107	8.07	633
1961	42,224.23	35,753	37,508	4,716	8.43	559
1962	60,436.91	50,767	53,258	7,179	8.80	816
1963	64,414.19	53,651	56,284	8,130	9.19	885
1964	115,610.16	95,452	100,137	15,473	9.59	1,613
1965	153,544.05	125,599	131,763	21,781	10.01	2,176
1966	142,381.35	115,329	120,989	21,392	10.45	2,047
1967	130,118.61	104,332	109,452	20,667	10.90	1,896
1968	168,699.82	133,825	140,393	28,307	11.37	2,490
1969	159,740.80	125,294	131,443	28,298	11.86	2,386
1970	146,412.87	113,483	119,052	27,361	12.37	2,212
1971	127,909.41	97,933	102,739	25,170	12.89	1,953
1972	80,446.17	60,803	63,787	16,659	13.43	1,240
1973	74,828.15	55,795	58,533	16,295	13.99	1,165
1974	12,730.86	9,361	9,820	2,911	14.56	200
1975	22,844.36	16,552	17,364	5,480	15.15	362
1976	42,162.53	32,094	33,669	8,494	14.56	583
1977	41,622.39	31,379	32,919	8,703	14.83	587
1978	44,863.83	33,280	34,913	9,951	15.46	644
1979	112,284.43	81,900	85,919	26,365	16.11	1,637

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1980	248,616.00	178,208	186,954	61,662	16.76	3,679
1981	341,263.47	241,683	253,544	87,719	17.06	5,142
1982	280,413.67	194,944	204,511	75,903	17.72	4,283
1983	332,422.63	226,679	237,804	94,619	18.39	5,145
1984	408,117.51	272,786	286,174	121,944	19.06	6,398
1985	427,350.19	279,829	293,562	133,788	19.73	6,781
1986	502,069.40	321,776	337,568	164,501	20.40	8,064
1987	570,507.34	357,651	375,204	195,303	21.08	9,265
1988	651,923.43	401,650	421,362	230,561	21.45	10,749
1989	748,890.55	450,458	472,565	276,326	22.14	12,481
1990	771,807.33	452,819	475,042	296,765	22.83	12,999
1991	698,359.54	399,322	418,920	279,440	23.53	11,876
1992	763,388.16	424,902	445,755	317,633	24.23	13,109
1993	648,477.70	351,021	368,248	280,230	24.93	11,241
1994	751,363.81	394,992	414,377	336,987	25.64	13,143
1995	661,680.14	337,457	354,018	307,662	26.34	11,680
1996	755,319.87	373,128	391,440	363,880	27.06	13,447
1997	720,585.01	344,296	361,193	359,392	27.78	12,937
1998	620,418.55	286,323	300,375	320,044	28.49	11,234
1999	521,243.66	231,901	243,282	277,962	29.22	9,513
2000	1,147,861.18	491,514	515,636	632,225	29.94	21,116
2001	1,030,618.95	423,791	444,590	586,029	30.67	19,108
2002	1,003,658.83	395,442	414,849	588,810	31.40	18,752
2003	1,101,570.54	414,962	435,327	666,244	32.13	20,736
2004	1,072,039.19	384,969	403,862	668,177	32.87	20,328
2005	753,257.91	257,162	269,783	483,475	33.60	14,389
2006	212,493.84	68,381	71,737	140,757	34.60	4,068
2007	2,947,168.26	895,055	938,982	2,008,186	35.35	56,809
2008	1,422,305.93	405,926	425,848	996,458	36.09	27,610
2009	1,771,052.28	472,871	496,078	1,274,974	36.83	34,618
2010	1,433,775.57	356,006	373,478	1,060,298	37.58	28,214
2011	1,562,376.01	358,565	376,162	1,186,214	38.33	30,947
2012	1,663,698.97	350,042	367,221	1,296,478	39.09	33,166
2013	1,021,114.27	194,216	203,748	817,366	40.09	20,388
2014	1,230,521.69	210,296	220,617	1,009,905	40.84	24,728
2015	1,326,143.37	200,645	210,492	1,115,651	41.60	26,819
2016	1,384,033.01	182,000	190,932	1,193,101	42.37	28,159
2017	1,957,034.61	218,405	229,124	1,727,911	43.13	40,063
2018	1,445,605.26	132,128	138,612	1,306,993	43.89	29,779
2019	1,086,497.16	77,250	81,041	1,005,456	44.66	22,514

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2020	790,164.10	39,903	41,862	748,302	45.43	16,472
2021	1,296,841.47	38,776	40,679	1,256,162	45.98	27,320
2022	1,350,570.89	13,371	14,027	1,336,544	46.05	29,024
	43,792,490.50	15,023,516	15,760,586	28,031,904		819,974
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.2 1.87



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2						
NET SALVAGE PERCENT.. 0						
1918	45.01	45	45			
1939	69.51	68	70			
1949	71.60	66	72			
1955	408.09	367	408			
1957	464.79	413	465			
1958	668.36	589	668			
1960	337.71	294	338			
1961	883.18	764	883			
1962	6,375.46	5,476	6,375			
1963	10,856.48	9,257	10,856			
1964	15,420.91	13,053	15,405	16	6.91	2
1965	19,327.42	16,235	19,161	166	7.20	23
1966	49,080.49	40,912	48,285	795	7.49	106
1967	38,275.45	31,650	37,354	921	7.79	118
1968	50,368.43	41,302	48,745	1,623	8.10	200
1969	46,191.82	37,549	44,316	1,876	8.42	223
1970	50,136.15	40,399	47,680	2,456	8.74	281
1971	42,417.36	33,868	39,972	2,445	9.07	270
1972	24,530.57	19,401	22,897	1,634	9.41	174
1973	21,676.81	16,975	20,034	1,643	9.76	168
1974	2,251.03	1,745	2,059	192	10.11	19
1975	26,751.15	20,521	24,219	2,532	10.48	242
1976	16,435.32	13,579	16,026	409	9.76	42
1977	3,635.16	2,972	3,508	127	10.14	13
1978	6,493.15	5,249	6,195	298	10.53	28
1979	53,395.24	42,657	50,345	3,050	10.93	279
1980	97,815.72	77,177	91,086	6,730	11.34	593
1981	139,981.96	109,578	129,326	10,656	11.49	927
1982	149,019.69	115,043	135,776	13,244	11.94	1,109
1983	135,582.67	103,138	121,726	13,857	12.40	1,118
1984	145,837.72	109,816	129,607	16,231	12.60	1,288
1985	164,083.04	121,553	143,459	20,624	13.09	1,576
1986	188,262.61	137,112	161,822	26,441	13.58	1,947
1987	229,009.73	164,658	194,333	34,677	13.84	2,506
1988	260,085.19	183,490	216,559	43,526	14.37	3,029
1989	237,678.04	165,210	194,984	42,694	14.66	2,912
1990	232,512.89	158,295	186,823	45,690	15.20	3,006
1991	209,567.69	139,572	164,726	44,842	15.75	2,847
1992	214,683.42	140,403	165,707	48,976	16.09	3,044
1993	171,657.99	109,569	129,316	42,342	16.67	2,540
1994	255,567.85	159,781	188,577	66,991	17.04	3,931
1995	227,810.13	138,645	163,632	64,178	17.63	3,640
1996	207,500.50	122,778	144,905	62,596	18.23	3,434

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2						
NET SALVAGE PERCENT.. 0						
1997	280,567.09	161,158	190,202	90,365	18.83	4,799
1998	216,877.05	121,256	143,109	73,768	19.25	3,832
1999	158,456.85	85,709	101,156	57,301	19.87	2,884
2000	373,533.51	195,097	230,258	143,276	20.50	6,989
2001	298,157.00	150,062	177,106	121,051	21.14	5,726
2002	532,730.62	257,788	304,247	228,484	21.78	10,491
2003	680,051.14	315,612	372,492	307,559	22.42	13,718
2004	900,934.87	398,213	469,979	430,956	23.25	18,536
2005	719,279.55	303,176	357,815	361,465	23.90	15,124
2006	426,315.48	170,057	200,705	225,610	24.74	9,119
2007	856,231.99	323,399	381,682	474,550	25.40	18,683
2008	553,983.93	196,443	231,846	322,138	26.24	12,277
2009	785,775.69	260,406	307,336	478,440	27.07	17,674
2010	623,533.13	191,986	226,586	396,947	27.91	14,222
2011	697,800.97	198,385	234,138	463,663	28.74	16,133
2012	686,645.58	178,803	211,027	475,619	29.58	16,079
2013	507,642.72	120,007	141,635	366,008	30.42	12,032
2014	642,229.48	135,703	160,159	482,070	31.42	15,343
2015	543,486.72	101,197	119,435	424,052	32.42	13,080
2016	545,632.39	88,229	104,130	441,502	33.27	13,270
2017	688,719.73	94,010	110,953	577,767	34.27	16,859
2018	760,758.60	84,672	99,931	660,828	35.27	18,736
2019	949,612.08	81,762	96,497	853,115	36.27	23,521
2020	1,000,580.18	60,935	71,917	928,663	37.27	24,917
2021	978,379.19	34,928	41,223	937,156	38.27	24,488
2022	792,236.17	9,190	10,846	781,390	39.22	19,923
	19,953,375.20	6,969,407	8,225,155	11,728,220		410,090
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.6 2.06

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1922	1.07	1	1			
1928	96.54	97	97			
1929	672.99	673	673			
1930	698.81	699	699			
1931	17.40	17	17			
1933	213.14	213	213			
1934	11.22	11	11			
1935	110.28	110	110			
1937	818.90	819	819			
1938	186.60	187	187			
1939	52.21	52	52			
1941	349.06	349	349			
1942	630.27	630	630			
1943	3,613.40	3,613	3,613			
1944	913.79	914	914			
1945	454.07	454	454			
1946	54.82	55	55			
1947	550.01	550	550			
1948	1,264.37	1,264	1,264			
1950	1,493.19	1,493	1,493			
1951	2,506.52	2,507	2,507			
1952	3,843.12	3,843	3,843			
1953	4,087.34	4,087	4,087			
1954	12,313.26	12,313	12,313			
1955	20,105.87	20,106	20,106			
1956	20,883.80	20,884	20,884			
1957	22,650.83	22,651	22,651			
1958	22,020.82	22,021	22,021			
1959	20,078.08	20,078	20,078			
1960	22,801.98	22,802	22,802			
1961	27,422.37	27,422	27,422			
1962	11,521.31	11,521	11,521			
1963	33,735.38	33,409	24,797	8,938	0.29	8,938
1964	22,632.40	22,044	16,362	6,270	0.78	6,270
1965	28,212.96	27,028	20,061	8,152	1.26	6,470
1966	26,150.47	24,642	18,290	7,860	1.73	4,543
1967	45,989.40	42,632	31,643	14,346	2.19	6,551
1968	48,777.74	44,485	33,018	15,760	2.64	5,970
1969	40,286.44	36,150	26,832	13,454	3.08	4,368
1970	41,108.66	36,299	26,942	14,167	3.51	4,036
1971	93,466.57	81,253	60,308	33,159	3.92	8,459

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1972	62,135.39	53,167	39,462	22,673	4.33	5,236
1973	33,313.48	28,050	20,819	12,494	4.74	2,636
1974	21,527.28	17,839	13,241	8,286	5.14	1,612
1975	18,187.25	14,829	11,006	7,181	5.54	1,296
1976	723.46	645	479	244	5.67	43
1977	509.97	452	335	175	5.87	30
1978	9,893.53	8,657	6,425	3,469	6.35	546
1979	30,719.56	26,674	19,798	10,922	6.58	1,660
1980	54,357.41	46,573	34,568	19,789	7.09	2,791
1981	76,805.35	65,208	48,399	28,406	7.37	3,854
1982	98,434.33	82,754	61,422	37,012	7.66	4,832
1983	70,591.02	58,711	43,577	27,014	7.98	3,385
1984	28,951.98	23,691	17,584	11,368	8.53	1,333
1985	40,365.67	32,624	24,214	16,152	8.88	1,819
1986	74,813.57	59,664	44,284	30,530	9.25	3,301
1987	15,137.85	11,956	8,874	6,264	9.43	664
1988	46,391.46	36,083	26,782	19,609	9.83	1,995
1989	65,854.83	50,392	37,402	28,453	10.25	2,776
1990	45,534.14	34,392	25,527	20,007	10.50	1,905
1991	81,701.67	60,574	44,960	36,742	10.96	3,352
1992	78,920.53	57,612	42,761	36,160	11.25	3,214
1993	95,091.50	67,971	50,450	44,642	11.74	3,803
1994	128,329.99	90,075	66,856	61,474	12.07	5,093
1995	108,048.15	74,359	55,191	52,857	12.42	4,256
1996	104,823.39	70,609	52,408	52,415	12.80	4,095
1997	60,750.79	39,992	29,683	31,068	13.19	2,355
1998	76,737.24	49,465	36,714	40,023	13.46	2,973
1999	856.62	538	399	458	13.90	33
2000	105,366.34	64,484	47,862	57,504	14.21	4,047
2001	7,494.71	4,462	3,312	4,183	14.55	287
2002	175,536.79	101,425	75,280	100,257	14.92	6,720
2003	356,231.96	199,205	147,856	208,376	15.31	13,610
2004	2,542.68	1,377	1,022	1,521	15.60	98
2005	51,166.53	26,735	19,843	31,324	15.92	1,968
2006	130,019.58	65,322	48,484	81,536	16.26	5,015
2007	168,501.37	81,302	60,345	108,156	16.53	6,543
2008	211,647.36	97,633	72,466	139,181	16.83	8,270
2009	142,777.16	62,636	46,490	96,287	17.17	5,608
2010	211,726.24	88,078	65,374	146,352	17.43	8,397
2011	166,405.79	65,348	48,503	117,903	17.65	6,680
2012	173,149.57	63,858	47,397	125,753	17.83	7,053

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2013	278,867.37	95,847	71,140	207,727	17.98	11,553
2014	138,485.46	44,066	32,707	105,778	18.04	5,864
2015	305,770.73	88,888	65,975	239,796	18.09	13,256
2016	513,019.04	134,308	99,687	413,332	18.09	22,849
2017	489,841.22	113,300	84,095	405,746	18.00	22,541
2018	494,816.59	98,370	73,013	421,804	17.80	23,697
2019	123,278.51	20,218	15,006	108,273	17.42	6,215
2020	313,666.66	39,585	29,382	284,285	16.74	16,982
2021	46,327.92	3,864	2,868	43,460	15.56	2,793
2022	935,782.71	32,191	23,893	911,890	12.87	70,854
	7,654,727.16	3,306,436	2,506,309	5,148,418		397,393
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.0 5.19

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R0.5						
NET SALVAGE PERCENT.. 0						
1941	38.38	38	38			
1942	67.31	67	67			
1950	90.19	90	90			
1955	4,288.05	4,288	4,288			
1957	14,374.70	14,375	14,375			
1959	188.29	187	173	15	0.29	15
1962	7,626.48	7,214	6,681	945	1.73	546
1967	445.13	390	361	84	3.95	21
1972	7,910.24	6,435	5,960	1,950	5.97	327
1981	13,548.93	11,167	10,343	3,206	8.83	363
1985	14,556.64	11,439	10,594	3,963	10.20	389
1992	2,228.63	1,566	1,450	779	12.87	61
2010	68,488.09	27,299	25,284	43,204	18.74	2,305
2015	2,847.08	790	732	2,115	19.32	109
	136,698.14	85,345	80,436	56,262		4,136

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 3.03

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1973	917.13	917	917			
1974	11,561.27	11,561	11,561			
1975	3,189.09	3,189	3,189			
1976	6,308.81	6,309	6,309			
1980	1,144.78	1,117	975	170	1.06	160
1983	10,695.21	10,244	8,939	1,756	1.74	1,009
1984	4,730.23	4,489	3,917	813	2.07	393
1985	27,353.09	25,690	22,417	4,936	2.42	2,040
1986	61,596.14	57,426	50,109	11,487	2.64	4,351
1987	40,005.58	36,981	32,269	7,737	2.90	2,668
1989	3,425.59	3,102	2,707	719	3.48	207
1990	37,952.71	33,956	29,629	8,324	3.82	2,179
1991	31,594.95	27,993	24,426	7,169	4.04	1,775
1992	6,510.50	5,703	4,976	1,534	4.31	356
1993	1,718.09	1,481	1,292	426	4.71	90
1994	4,082.11	3,469	3,027	1,055	5.03	210
2000	47,842.64	35,930	31,352	16,491	7.43	2,220
2001	142,467.12	104,343	91,048	51,419	7.82	6,575
2003	2,326.24	1,599	1,395	931	8.83	105
2004	89,547.93	59,531	51,946	37,602	9.29	4,048
2005	230,939.52	147,617	128,808	102,132	9.83	10,390
2006	16,842.71	10,341	9,023	7,820	10.32	758
2007	9,937.59	5,821	5,079	4,859	10.90	446
2008	0.11					
2009	5,832.45	3,083	2,690	3,142	11.96	263
2010	120,109.47	59,803	52,183	67,926	12.52	5,425
2011	49,875.40	23,232	20,272	29,603	13.09	2,261
2012	146,646.41	63,542	55,446	91,200	13.62	6,696
2013	593,889.59	237,140	206,925	386,965	14.17	27,309
2014	1,877,037.79	682,491	595,531	1,281,507	14.73	87,000
2015	744,371.73	242,888	211,940	532,432	15.31	34,777
2016	895,280.37	257,930	225,066	670,214	15.86	42,258
2017	2,129,445.26	530,658	463,044	1,666,401	16.32	102,108
2018	2,159,036.37	449,080	391,860	1,767,176	16.82	105,064
2019	766,834.29	126,834	110,674	656,160	17.24	38,060
2020	1,074,321.19	130,100	113,523	960,798	17.54	54,778
2021	535,558.56	39,846	34,769	500,790	17.63	28,406
	11,890,928.02	3,445,436	3,009,233	8,881,695		574,385

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.5 4.83

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.5 OTHER EQUIPMENT - GPS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2014	1,942,103.70	1,508,820	1,577,644	364,460	2.42	150,603
2015	112,834.83	81,004	84,699	28,136	2.91	9,669
2016	33,669.32	21,757	22,750	10,919	3.51	3,111
2017	34,335.00	19,303	20,183	14,152	4.22	3,354
2018	78,429.10	36,650	38,322	40,107	5.03	7,974
	2,201,371.95	1,667,534	1,743,598	457,774		174,711
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 7.94



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,055	1,171			
1958	192.08	169	192			
1959	2,129.94	1,863	2,130			
1971	17,971.09	14,113	17,971			
1983	7,872.27	5,833	7,872			
1984	3,449.87	2,518	3,450			
1987	6,786.87	4,711	6,787			
1988	9,428.54	6,425	9,429			
1990	820.22	537	819			
	49,821.42	37,224	49,821			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	11,845.98	11,846	11,846			
2003	96,741.60	93,920	96,742			
2004	31,580.89	29,081	31,581			
2005	522.52	455	508	15	2.58	6
2007	4,181.56	3,223	3,600	582	4.58	127
2010	7,734.00	4,801	5,362	2,372	7.58	313
2011	12,031.56	6,868	7,671	4,361	8.58	508
2012	1,550.11	807	901	649	9.58	68
2014	565,919.21	238,156	266,002	299,917	11.58	25,900
2015	1,175,148.72	435,780	486,733	688,416	12.58	54,723
2016	113,113.73	36,290	40,533	72,581	13.58	5,345
2017	14,623.69	3,961	4,424	10,200	14.58	700
2021	671,698.61	47,576	53,139	618,560	18.58	33,292
	2,706,692.18	912,764	1,009,042	1,697,650		120,982
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0						4.47

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.11 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	24,427.00	18,592	19,060	5,367	3.58	1,499
2015	66,876.67	33,067	33,900	32,977	7.58	4,351
	91,303.67	51,659	52,960	38,344		5,850
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6						6.41

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	70,288.66	70,289	70,289			
2017	1,577,540.60	1,577,541	1,577,541			
2018	173,736.13	153,466	126,955	46,781	0.58	46,781
2019	10,859.79	7,421	6,139	4,721	1.58	2,988
2020	346,441.62	167,446	138,519	207,923	2.58	80,590
	2,178,866.80	1,976,163	1,919,443	259,424		130,359
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						5.98

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,781.00	2,878	3,781			
2012	14,849.79	10,312	14,421	429	4.58	94
2013	2,789.00	1,751	2,449	340	5.58	61
2015	4,197.10	2,075	2,902	1,295	7.58	171
	25,616.89	17,016	23,553	2,064		326
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.3 1.27

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	1,134,742.92	1,134,743	1,134,743			
1998	383,704.26	374,752	379,725	3,979	0.58	3,979
1999	191,341.50	179,224	181,602	9,740	1.58	6,165
2000	296,716.81	266,057	269,587	27,130	2.58	10,516
2001	186,888.81	160,102	162,226	24,663	3.58	6,889
2002	303,527.92	247,882	251,171	52,357	4.58	11,432
2003	291,419.99	226,337	229,340	62,080	5.58	11,125
2004	366,999.55	270,358	273,946	93,054	6.58	14,142
2005	79,725.36	55,542	56,279	23,446	7.58	3,093
2006	167,413.05	109,935	111,394	56,019	8.58	6,529
2007	835,832.86	515,433	522,272	313,561	9.58	32,731
2008	1,181,797.10	681,507	690,550	491,247	10.58	46,432
2009	278,442.30	149,432	151,415	127,027	11.58	10,970
2010	777,173.73	385,999	391,121	386,053	12.58	30,688
2011	595,579.35	271,983	275,592	319,987	13.58	23,563
2012	870,830.41	362,849	367,664	503,166	14.58	34,511
2013	784,168.63	295,373	299,292	484,877	15.58	31,122
2014	894,641.85	301,199	305,196	589,446	16.58	35,552
2015	1,788,936.70	530,724	537,766	1,251,171	17.58	71,170
2016	971,312.23	249,307	252,615	718,697	18.58	38,681
2017	1,449,495.87	314,062	318,230	1,131,266	19.58	57,777
2018	1,163,102.32	205,485	208,212	954,890	20.58	46,399
2019	932,956.06	127,507	129,199	803,757	21.58	37,245
2020	670,668.98	64,834	65,694	604,975	22.58	26,793
2021	3,158,053.91	178,967	181,342	2,976,712	23.58	126,239
2022	7,667,664.59	140,548	142,413	7,525,252	24.54	306,652
	27,423,137.06	7,800,141	7,888,586	19,534,551		1,030,395

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 3.76

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	1,118.18	1,118	1,118			
2011	19,084.33	10,894	10,233	8,851	8.58	1,032
2015	245,836.91	91,164	85,635	160,202	12.58	12,735
	266,039.42	103,176	96,986	169,053		13,767
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 5.17

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,358	14,666			
1991	70,212.28	68,380	70,212			
1992	7,619.70	7,370	7,620			
1993	2,619.06	2,512	2,619			
1994	45,419.28	43,239	45,419			
1995	9,638.80	9,117	9,639			
1997	945.49	877	945			
1999	89,292.15	81,131	89,292			
2000	424,416.34	381,508	419,914	4,502	2.52	1,787
2001	23,340.60	20,694	22,777	564	2.74	206
2002	21,599.55	18,874	20,774	826	2.95	280
2003	209,492.31	180,205	198,346	11,146	3.16	3,527
2011	25,036.41	17,951	19,758	5,278	4.51	1,170
2014	4,400.00	2,744	3,020	1,380	5.08	272
	948,698.04	848,960	925,001	23,697		7,242

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3 0.76



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R2.5						
NET SALVAGE PERCENT.. 0						
1995	8,844.28	8,292	8,844			
1996	99,286.94	92,327	99,287			
1997	24,074.08	22,088	24,074			
1998	5,290.74	4,806	5,291			
1999	82,403.81	73,908	81,887	517	2.69	192
2000	209,803.17	185,298	205,301	4,502	2.96	1,521
2001	104,679.26	90,799	100,601	4,078	3.27	1,247
2002	96,528.86	81,982	90,832	5,697	3.62	1,574
2015	51,061.45	21,017	23,286	27,775	10.60	2,620
2022	1,206,308.96	37,516	41,566	1,164,743	14.27	81,622
	1,888,281.55	618,033	680,969	1,207,313		88,776
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 4.70

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	136.82	137	137			
2008	2,264.03	2,176	2,264			
2009	11,311.50	10,117	10,742	570	1.58	361
2010	25,988.40	21,513	22,841	3,147	2.58	1,220
2011	6,122.60	4,660	4,948	1,175	3.58	328
2012	129,294.07	89,787	95,331	33,963	4.58	7,416
2013	14,421.00	9,053	9,612	4,809	5.58	862
2014	98,828.36	55,454	58,878	39,950	6.58	6,071
2015	400,910.38	198,226	210,466	190,444	7.58	25,125
2016	234,767.97	100,429	106,630	128,138	8.58	14,934
2017	8,370.44	3,023	3,210	5,160	9.58	539
2018	12,626.00	3,718	3,948	8,678	10.58	820
2021	5,909.01	558	592	5,317	13.58	392
	950,950.58	498,851	529,599	421,352		58,068

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 6.11

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**PART VIII. EXPERIENCED AND ESTIMATED  
NET SALVAGE**

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
303.00	2,263,869.67			
353.00	5,745.26			
355.00	18,533.09			
362.10		56,417.81		56,417.81-
374.40	11,936.44	38,240.05		38,240.05-
375.34	177,551.37	36,137.31		36,137.31-
376.00	12,225,336.78	1,258,205.78	1,297.00	1,256,908.78-
378.00	649,171.93	247,333.58		247,333.58-
379.10	889.56			
380.00	7,406,277.97	2,142,798.48		2,142,798.48-
381.00	394,736.32	4,899.87	34,508.89	29,609.02
382.00	124,360.72			
383.00	12,648.88			
385.00	357,612.63	113,814.22		113,814.22-
387.40	37,733.38	459.97		459.97-
391.10	475,324.47			
392.00	42,274.76			
393.00	939.35			
394.00	186,713.88	1,648.52		1,648.52-
395.00	8,811.95			
396.00	180,818.08			
397.50	43,079.36	257.12		257.12-
398.00	9,171.96			
	24,633,537.81	3,900,212.71	35,805.89	3,864,406.82-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
303.00	1,796,364.46			
351.20	9,061.96	21,434.00		21,434.00-
353.00	55.42	633.71		633.71-
362.10		101,148.90		101,148.90-
374.20	2.25			
374.40	2,661.60	3,646.96		3,646.96-
375.34	47,458.73	35,116.51		35,116.51-
375.70	3,994.37			
376.00	10,232,873.86	1,441,406.34		1,441,406.34-
378.00	846,387.37	370,922.18		370,922.18-
379.10	4,260.61	76,321.00		76,321.00-
380.00	9,754,235.29	3,052,049.09		3,052,049.09-
381.00	517,125.77		60,956.85	60,956.85
382.00	154,844.89	10.01		10.01-
383.00	7,723.55			
385.00	198,750.03	124,888.37		124,888.37-
387.40	79,635.11	5,150.01		5,150.01-
391.10	480,955.49			
391.12	299,109.66			
392.00	3,312.39		13,348.29	13,348.29
393.00	13,435.25			
394.00	432,858.80		6,262.88	6,262.88
395.00	4,710.24			
396.00	87,406.00		123,650.81	123,650.81
398.00	10,374.96			
	24,987,598.06	5,232,727.08	204,218.83	5,028,508.25-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
303.00	132,678.23			
352.01	60,192.37			
352.02	647.80			
353.00	10,141.97	220.40		220.40-
354.00	774.99			
362.10		84,433.04		84,433.04-
374.40	1,463.92	4,027.90		4,027.90-
375.34	63,972.20	13,446.58		13,446.58-
375.60	1,441.97	518.68		518.68-
375.70	191,736.25			
376.00	24,112,905.61	1,562,758.41		1,562,758.41-
378.00	787,329.71	197,320.30		197,320.30-
380.00	10,932,664.80	3,345,786.25		3,345,786.25-
381.00	577,587.04	675.26		675.26-
382.00	102,336.91			
383.00	390,529.60			
385.00	261,484.70	187,266.09		187,266.09-
387.40	167,920.32	2,001.41		2,001.41-
391.10	80,599.29			
391.12	380,331.60			
392.00	30,525.57		606.50	606.50
394.00	566,669.51			
394.12	461,286.70-			
397.50	4,347.89			
398.00	11,186.58			
	38,408,182.13	5,398,454.32	606.50	5,397,847.82-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.00	1,242,287.64			
354.00	95.51			
362.10		66,230.55		66,230.55-
374.40	2,224.27	181.75		181.75-
375.34	82,598.36	53,446.96		53,446.96-
375.70		6.91		6.91-
376.00	11,960,446.96	908,940.08		908,940.08-
378.00	350,646.55	137,617.14		137,617.14-
380.00	12,050,607.19	4,200,676.28		4,200,676.28-
381.00	541,339.03			
382.00	81,972.15			
383.00	8,090.43	925.21		925.21-
385.00	693,837.68	82,945.35		82,945.35-
387.40	79,636.33	1,780.14		1,780.14-
391.10	96,147.00			
391.12	941,918.01			
394.00	173,810.23			
394.12		3,239.63		3,239.63-
395.00	2,990.39			
398.00	17,913.22			
	28,326,560.95	5,455,990.00		5,455,990.00-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
303.00	5,278,249.73			
362.10		83,079.72		83,079.72-
374.20	7.42			
374.40	3,044.19	3,641.92		3,641.92-
375.34	68,225.51	31,402.00		31,402.00-
376.00	10,452,782.48	1,247,022.81		1,247,022.81-
378.00	1,305,415.55	131,514.72		131,514.72-
380.00	9,585,919.01	3,747,310.91		3,747,310.91-
381.00	492,205.71			
382.00	119,685.81	2,403.39		2,403.39-
383.00	9,973.05			
385.00	280,195.97	28,224.94		28,224.94-
387.40	364,713.15	1,065.03		1,065.03-
391.10	250,839.67			
391.12	1,425,437.93			
394.00	548,495.06			
394.12	179,308.21			
397.50	3,847.09			
398.00	8,228.13			
	30,376,573.67	5,275,665.44		5,275,665.44-
TOTAL	146,732,452.62	25,263,049.55	240,631.22	25,022,418.33-





## **2023 DEPRECIATION STUDY**

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO GAS PLANT  
AS OF DECEMBER 31, 2023

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

COLUMBIA GAS OF PENNSYLVANIA, INC.  
Pittsburgh, Pennsylvania

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO GAS PLANT  
AS OF DECEMBER 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
Camp Hill, Pennsylvania



Corporate Headquarters  
207 Senate Avenue  
Camp Hill, PA 17011  
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March 8, 2022

Columbia Gas of Pennsylvania, Inc.  
121 Champion Way, Suite 100  
Canonsburg, PA 15317

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of December 31, 2023. The results of our study as of November 30, 2022 are presented in our report titled "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2022". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS  
President

JJS:mle

070578.000

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## PART I. RESULTS OF STUDY

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**DEPRECIATION STUDY**

**PART I. RESULTS OF STUDY**

**DESCRIPTION OF SUMMARY TABULATIONS**

Tables 1 through 4 presented on pages I-3 through I-9 summarize the results of the depreciation study as of December 31, 2023. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2023, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to December 31, 2023. Table 3 sets forth the calculations of the depreciation accruals for the thirteen months ended December 31, 2023. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2018 through 2022.

**DESCRIPTION OF DETAILED TABULATIONS**

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2018 through 2022, beginning on pages III-2 through III-5.

## COLUMBIA GAS OF PENNSYLVANIA, INC.

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

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF DECEMBER 31, 2023	(4) BOOK RESERVE	(5) FUTURE BOOK ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL		(8)=(5)/(6) COMPOSITE REMAINING LIFE
						AMOUNT	RATE (7)=(6)/(3)	
<b>DEPRECIABLE PLANT</b>								
<b>UNDERGROUND STORAGE PLANT</b>								
350.2	RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,294,840.03	2,841,177	453,663	227,814	6.91	2.0
WELLS								
352.01	CONSTRUCTION	SQUARE *	1,126,771.93	937,051	189,721	94,861	8.42	2.0
352.02	EQUIPMENT	50-S2.5 *	1,072,969.88	633,236	439,734	220,558	20.56	2.0
	TOTAL ACCOUNT 352		2,199,741.81	1,570,287	629,455	315,419		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	4	0.00	2.2
353	LINES	50-S1.5 *	389,345.13	389,250	95	48	0.01	2.0
354	COMPRESSOR STATION EQUIPMENT	55-R2.5 *	948,176.70	884,445	63,732	32,017	3.38	2.0
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	104,476.92	104,477	0	0	-	-
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>		<b>7,145,453.45</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	4,873,784.33	995,037	3,878,747	82,275	1.69	47.1
374.5	RIGHTS OF WAY	80-S4	3,233,171.42	1,864,695	1,368,476	34,750	1.07	39.4
	TOTAL ACCOUNT 374		8,106,955.75	2,859,732	5,247,223	117,025	1.44	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1	7,977,500.76	1,570,504	6,406,997	190,857	2.39	33.6
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	86,227.87	76,624	9,604	483	0.56	19.9
375.7	OTHER DISTRIBUTION SYSTEMS	90-R1.5 *	39,441,384.70	5,321,712	34,119,671	1,091,790	2.77	31.3
	DISTRIBUTION SYSTEM STRUCTURES	35-R2	3,540,461.16	1,084,727	2,455,734	115,460	3.26	21.3
	OTHER BUILDINGS		42,981,845.86	6,406,439	36,575,405	1,207,250	2.81	30.3
	TOTAL ACCOUNT 375.0							
375.8	COMMUNICATION	45-R3	16,515.17	8,999	7,516	349	2.11	21.5
	TOTAL ACCOUNT 375		51,062,089.66	8,062,566	42,999,522	1,398,939	2.74	
376	MAINS	71-R1	47,258,414.58	33,428,835	13,829,580	1,272,824	2.69	10.9
	BARE STEEL	71-R1	2,596,851,536.49	340,923,335	2,255,928,201	55,303,239	2.13	40.8
	OTHER							
	TOTAL ACCOUNT 376		2,644,109,951.07	374,352,170	2,269,757,781	56,576,063	2.14	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-O1	206,642,930.80	26,795,495	179,847,436	8,687,002	4.20	20.7
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2	135,966.90	86,207	49,760	5,881	4.33	8.5

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2023 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					ANNUAL AMOUNT (6)	ACCRRUAL RATE (7)=(6)/(3)	
380	SERVICES BARE STEEL OTHER	388,127.99 854,783,043.98	292,441 172,198,027	95,687 682,585,017	11,002 25,832,633	2.83 3.02	8.7 26.4
	TOTAL ACCOUNT 380	855,171,171.97	172,490,468	682,680,704	25,843,635	3.02	
381	METERS	44,799,655.68	19,420,683	25,378,973	1,057,168	2.36	24.0
381.1	METERS - AMR	25,134,959.40	19,754,808	5,380,151	1,130,030	4.50	4.8
382	METER INSTALLATIONS	45,542,208.34	16,518,699	29,023,509	852,161	1.87	34.1
383	HOUSE REGULATORS AND INSTALLATIONS	21,141,290.79	8,581,133	12,560,158	440,003	2.08	28.5
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	8,822,144.52	2,939,173	5,882,972	429,949	4.87	13.7
	OTHER EQUIPMENT						
387	GENERAL	136,698.14	84,923	51,775	3,818	2.79	13.6
387.4	COMMUNICATION EQUIPMENT	11,890,928.02	3,633,599	8,257,329	549,425	4.62	15.0
387.5	GPS EQUIPMENT	2,201,371.95	1,932,953	268,419	123,301	5.60	2.2
	TOTAL ACCOUNT 387	14,228,998.11	5,651,475	8,577,523	676,544	4.75	
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>3,924,898,322.99</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	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT						
391.1	FURNITURE	2,598,464.60	1,031,171	1,567,294	121,079	4.66	12.9
391.11	EQUIPMENT	91,303.67	59,300	32,004	5,836	6.39	5.5
391.12	INFORMATION SYSTEMS	357,301.41	135,953	221,348	149,430	41.82	1.5
	TOTAL ACCOUNT 391	3,047,069.68	1,226,424	1,820,646	276,345	9.07	
392	TRANSPORTATION EQUIPMENT - TRAILERS	25,616.89	20,881	4,736	1,141	4.45	4.2
394	TOOLS, SHOP AND GARAGE EQUIPMENT	29,238,900.74	7,524,030	21,714,871	1,165,279	3.99	18.6
395	LABORATORY EQUIPMENT	264,921.24	110,708	154,213	13,769	5.20	11.2
396	POWER OPERATED EQUIPMENT	948,698.04	906,021	42,677	15,556	1.64	2.7
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	3,097,281.26	706,438	2,390,843	178,653	5.77	13.4
398	MISCELLANEOUS EQUIPMENT	948,549.73	590,129	358,421	57,525	6.06	6.2
	<b>TOTAL GENERAL PLANT</b>	<b>37,620,859.00</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>3,969,664,635.44</b>	<b>674,645,560</b>	<b>3,295,019,074</b>	<b>99,497,970</b>	<b>2.51</b>	



COLUMBIA GAS OF PENNSYLVANIA, INC.

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2023 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
<b>AMORTIZABLE PLANT</b>							
303 MISCELLANEOUS INTANGIBLE PLANT		65,323,455.78	25,089,564	40,233,892	8,647,028 **		
303.6 MISCELLANEOUS INTANGIBLE PLANT - CLOUD		15,437,427.08	5,008,241	10,429,186	2,886,274 **		
362.1 ENVIRONMENTAL REMEDIATION		7,122,745.91	(83,498)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED			3,373,155	3,749,591	558,661 **		
<b>SUBTOTAL AMORTIZABLE PLANT</b>		<b>87,883,628.77</b>	<b>33,387,462</b>	<b>54,412,669</b>	<b>12,091,963</b>		
<b>NONDEPRECIABLE PLANT</b>							
		<b>3,533,233.36</b>	<b>234,689</b>				
<b>TOTAL GAS PLANT</b>		<b>4,061,081,497.57</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. BRINGFORWARD TO DECEMBER 31, 2023, OF THE BOOK RESERVE AS OF NOVEMBER 30, 2022

ACCOUNT (1)	BOOK RESERVE AS OF NOVEMBER 30, 2022 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
<b>DEPRECIABLE PLANT</b>										
350.20	1,931								1,931	99.94
351.00	2,587,031	249,502	4,644						2,841,177	86.23
352.01	834,026	103,025							937,051	83.16
352.02	392,390	240,846							633,236	59.02
352.10	206,932								206,932	100.00
353.00	388,896	169	185						389,250	99.98
354.00	849,418								884,445	93.28
355.00	104,477	35,027							104,477	100.00
374.40	927,763	86,648	3,436	21,120		1,690			995,037	20.42
374.50	1,826,867	37,828	36,092	92,840		36,208			1,864,695	57.67
375.34	1,478,485	184,975	113						1,570,504	19.69
375.60	75,960	551	1						76,624	88.86
375.70	5,155,365	1,300,104	385	49,031					6,406,439	14.90
375.80	8,614								8,999	54.49
376.00	338,692,741	58,122,892	1,474,178	21,961,139		1,976,502			374,352,170	14.16
378.00	23,658,568	7,757,066	316,652	3,856,868		1,079,923			26,795,495	12.97
379.10	60,244	9,427	16,536						86,207	63.40
380.00	153,394,232	26,130,578	3,567,902	7,971,612		2,630,632			172,490,468	20.17
381.00	18,434,086	1,139,719	1,388,414	139,568					19,420,683	43.35
381.10	18,366,394								19,754,808	78.59
382.00	15,760,586	902,935	523	145,345		1,986			16,518,699	36.27
383.00	8,225,155	456,772	498	99,306					8,581,133	40.59
385.00	2,506,309	459,807	98,897	96,800		29,040			2,939,173	33.32
387.00	80,436	4,487							84,923	62.12
387.40	3,009,233	622,193	2,173						3,633,599	30.56
387.50	1,743,598	189,355							1,932,953	87.81
390.10	49,821								49,821	100.00
391.10	1,009,042	130,357		108,228					1,031,171	39.68
391.11	52,960	6,340							59,300	64.95
391.12	1,919,443	38,075		1,821,565					135,953	38.05
392.00	23,553	352	(3,024)						20,881	81.51
394.00	7,888,586	1,154,519	(1,330)	1,518,447					7,524,030	25.73
394.12			702						0	0.00
395.00	96,986	14,840		1,118					110,708	41.79
396.00	925,001	7,811	(26,791)						906,021	95.50
397.50	680,969	124,518	4	99,053					706,438	22.81
398.00	529,599	62,931		2,401					590,129	62.21
<b>SUBTOTAL DEPRECIABLE PLANT</b>	<b>611,945,697</b>	<b>100,962,448</b>	<b>5,477,837</b>	<b>37,984,441</b>	<b>0</b>	<b>5,755,981</b>	<b>0</b>	<b>0</b>	<b>674,645,560</b>	
<b>AMORTIZABLE PLANT</b>										
303.00	19,902,888	8,775,705		3,589,029					25,089,564	38.41
303.60	2,374,987	2,729,887		96,633					5,008,241	32.44
362.10	(156,998)		73,500						(83,498)	
375.71	2,870,239	550,024		47,108					3,373,155	47.36
<b>SUBTOTAL AMORTIZABLE PLANT</b>	<b>24,991,116</b>	<b>12,055,616</b>	<b>73,500</b>	<b>3,732,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,387,462</b>	
<b>NONDEPRECIABLE PLANT</b>										
	<b>234,689</b>								<b>234,689</b>	
<b>TOTAL GAS PLANT</b>	<b>637,171,502</b>	<b>113,018,064</b>	<b>5,551,337</b>	<b>41,717,211</b>	<b>0</b>	<b>5,755,981</b>	<b>0</b>	<b>0</b>	<b>708,267,711</b>	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2023

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2022	ORIGINAL COST AS OF DECEMBER 31, 2023	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)*
<b>DEPRECIABLE PLANT</b>					
<b>UNDERGROUND STORAGE PLANT</b>					
350.2	RIGHTS OF WAY	1,932	1,932	-	0
351	COMPRESSOR STATION STRUCTURES	3,294,840	3,294,840	6.99	249,502
WELLS					
352.01	CONSTRUCTION	1,126,772	1,126,772	8.44	103,025
352.02	EQUIPMENT	1,072,970	1,072,970	20.72	240,846
	TOTAL ACCOUNT 352	2,199,742	2,199,742		343,871
352.1	STORAGE LEASEHOLDS AND RIGHTS	206,941	206,941	-	0
353	LINES	389,345	389,345	0.04	169
354	COMPRESSOR STATION EQUIPMENT	948,177	948,177	3.41	35,027
355	MEASURING AND REGULATING EQUIPMENT	104,477	104,477	-	0
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>7,145,453</b>	<b>7,145,453</b>		<b>628,569</b>
<b>DISTRIBUTION PLANT</b>					
LAND AND LAND RIGHTS					
374.4	LAND RIGHTS	4,619,075	4,873,784	1.69	86,648
374.5	RIGHTS OF WAY	3,233,171	3,233,171	1.08	37,828
	TOTAL ACCOUNT 374	7,852,247	8,106,956		124,476
STRUCTURES AND IMPROVEMENTS					
375.34	MEASURING AND REGULATING	6,857,841	7,977,501	2.32	184,975
375.6	INDUSTRIAL MEASURING AND REGULATING	86,228	86,228	0.59	551
375.7	OTHER DISTRIBUTION SYSTEMS				
	DISTRIBUTION SYSTEM STRUCTURES	38,999,642	39,441,385	2.79	
	OTHER BUILDINGS	3,192,414	3,540,461	3.28	
	TOTAL ACCOUNT 375.70	42,192,056	42,981,846		1,300,104
375.8	COMMUNICATION	16,515	16,515	2.15	385
	TOTAL ACCOUNT 375	49,152,641	51,062,090		1,486,015
376	MAINS				
	CAST IRON	83,547	0	25.83	
	BARE STEEL	56,048,266	47,258,415	2.96	
	OTHER	2,324,577,776	2,596,851,536	2.13	
	TOTAL ACCOUNT 376	2,380,709,589	2,644,109,951		58,122,892
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	157,110,989	206,642,931	4.01	7,757,066
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	135,967	135,967	6.40	9,427
380	SERVICES				
	BARE STEEL	627,276	388,128	2.96	
	OTHER	758,846,177	854,783,044	3.01	
	TOTAL ACCOUNT 380	759,473,454	855,171,172		26,130,578
381	METERS	43,392,684	44,799,656	2.39	1,139,719
381.1	METERS - AMR	24,862,041	25,134,959	5.13	1,388,414
382	METER INSTALLATIONS	43,792,491	45,542,208	1.87	902,935
383	HOUSE REGULATORS AND INSTALLATIONS	19,953,375	21,141,291	2.06	456,772
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	7,654,727	8,822,145	5.19	459,807
OTHER EQUIPMENT					
387	GENERAL	136,698	136,698	3.03	4,487
387.4	COMMUNICATION EQUIPMENT	11,890,928	11,890,928	4.83	622,193
387.5	GPS EQUIPMENT	2,201,372	2,201,372	7.94	189,355
	TOTAL ACCOUNT 387	14,228,998	14,228,998		816,035
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>3,508,319,201</b>	<b>3,924,898,323</b>		<b>98,794,136</b>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2023

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2022	ORIGINAL COST AS OF DECEMBER 31, 2023	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)*
<b>GENERAL PLANT</b>					
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	49,821	49,821	-	0
	OFFICE FURNITURE AND EQUIPMENT				
391.1	FURNITURE	2,706,692	2,598,465	4.47	130,357
391.11	EQUIPMENT	91,304	91,304	6.41	6,340
391.12	INFORMATION SYSTEMS	2,178,867	357,301	5.98	38,075
	TOTAL ACCOUNT 391	4,976,863	3,047,070		174,772
392	TRANSPORTATION EQUIPMENT - TRAILERS	25,617	25,617	1.27	352
	TOOLS, SHOP AND GARAGE EQUIPMENT				
394	EQUIPMENT	27,423,137	29,238,901	3.76	1,154,519
394.12	CNG FACILITIES	0	0		0
	TOTAL ACCOUNT 394	27,423,137	29,238,901		1,154,519
395	LABORATORY EQUIPMENT	266,039	264,921	5.17	14,840
396	POWER OPERATED EQUIPMENT	948,698	948,698	0.76	7,811
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	1,888,282	3,097,281	4.70	124,518
398	MISCELLANEOUS EQUIPMENT	950,951	948,550	6.11	62,931
	<b>TOTAL GENERAL PLANT</b>	<b>36,529,408</b>	<b>37,620,859</b>		<b>1,539,743</b>
	<b>SUBTOTAL DEPRECIABLE PLANT</b>	<b>3,551,994,062</b>	<b>3,969,664,635</b>		<b>100,962,448</b>
<b>AMORTIZABLE PLANT</b>					
303	MISCELLANEOUS INTANGIBLE PLANT	47,459,795	65,323,456	**	8,775,705
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	10,074,348	15,437,427	**	2,729,887
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	6,363,928	7,122,746	**	550,024
	<b>SUBTOTAL AMORTIZABLE PLANT</b>	<b>63,898,071</b>	<b>87,883,629</b>		<b>12,055,616</b>
<b>NONDEPRECIABLE PLANT</b>					
	<b>TOTAL GAS PLANT</b>	<b>3,533,233</b>	<b>3,533,233</b>		<b>0</b>
	<b>TOTAL GAS PLANT</b>	<b>3,619,425,367</b>	<b>4,061,081,498</b>		<b>113,018,064</b>

\* 13-month total based on monthly averages

\*\* Prorated accruals based on individual asset amortization

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2018		2019		2020		2021		2022		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
351.20	21,434.00										(21,434.00)	(4,287)
353.00	633.71		220.40								(854.11)	(171)
362.10	101,148.90		84,433.04		66,230.55		83,079.72				(334,892.21)	(66,978)
374.40	3,646.96		4,027.90		181.75		3,641.92		1,536.00		(13,034.53)	(2,607)
375.34	35,116.51		13,446.58		53,446.96		31,402.00		32,916.00		(166,328.05)	(33,266)
375.60			518.68								(518.68)	(104)
375.70					6.91						(6.91)	(1)
376.00	1,441,406.34		1,562,758.41		908,940.08		1,247,022.81		1,676,006.00		(6,836,133.64)	(1,367,227)
378.00	370,922.18		197,320.30		137,617.14		131,514.72		655,491.00		(1,492,865.34)	(298,573)
379.10	76,321.00										(76,321.00)	(15,264)
380.00	3,052,049.09		3,345,786.25		4,200,676.28		3,747,310.91		2,119,635.00		(16,465,457.53)	(3,293,092)
381.00		60,956.85	675.26								60,281.59	12,056
382.00	10.01						2,403.39				(2,413.40)	(483)
383.00					925.21				1,490.00		(2,415.21)	(483)
385.00	124,888.37		187,266.09		82,945.35		28,224.94		26,400.00		(449,724.75)	(89,945)
387.40	5,150.01		2,001.41		1,780.14		1,065.03				(9,996.59)	(1,999)
392.00		13,348.29		606.50							13,954.79	2,791
394.00		6,262.88									6,262.88	1,253
394.12											(3,239.63)	(648)
396.00		123,650.81			3,239.63						123,650.81	24,730
<b>TOTAL</b>	<b>5,232,727.08</b>	<b>204,218.83</b>	<b>5,398,454.32</b>	<b>606.50</b>	<b>5,455,990.00</b>	<b>0.00</b>	<b>5,275,665.44</b>	<b>0.00</b>	<b>4,513,474.00</b>	<b>0.00</b>	<b>(25,671,485.51)</b>	<b>(5,134,298)</b>

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## **PART II. DETAILED DEPRECIATION CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1883	866	866				0.0
1884	2,319	2,319				0.0
1885	952	952				0.0
1886	9,401	9,401				0.0
1887	4,690	4,690				0.0
1888	6,580	6,580				0.0
1889	6,551	6,551				0.0
1890	1,680	1,680				0.0
1891	8,350	8,350				0.0
1892	1,355	1,355				0.0
1893	651	651				0.0
1894	1,617	1,617				0.0
1895	1,133	1,133				0.0
1896	4,261	4,261				0.0
1897	2,268	2,268				0.0
1898	1,634	1,634				0.0
1899	934	934				0.0
1900	8,185	8,185				0.0
1901	15,228	15,228				0.0
1902	7,331	7,331				0.0
1903	15,446	15,446				0.0
1904	8,443	8,443				0.0
1905	13,211	13,211				0.0
1906	5,827	5,827				0.0
1907	4,319	4,319				0.0
1908	5,085	5,085				0.0
1909	5,578	5,578				0.0
1910	945	945				0.0
1911	1,806	1,806				0.0
1912	1,590	1,590				0.0
1913	4,218	4,219		1-	1-	0.0
1914	6,538	6,538			1-	0.0
1915	9,320	9,320			1-	0.0
1916	2,189	2,190		1-	2-	0.0
1917	3,115	3,115			2-	0.0
1918	1,645	1,645			2-	0.0
1919	1,171	1,171			2-	0.0
1920	2,034	1,942		92	90	0.0
1921	2,978	2,970		8	98	0.0
1922	6,361	6,328		33	131	0.0
1923	7,320	7,272		48	179	0.0
1924	4,124	4,091		33	212	0.0
1925	10,546	10,437		109	321	0.0
1926	6,375	6,315		60	381	0.0
1927	7,637	7,570		67	448	0.0
1928	9,543	9,424		119	567	0.0



COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1929	14,741	14,498		243	810	0.0
1930	4,727	4,625		102	912	0.0
1931	5,108	4,945		163	1,075	0.0
1932	2,694	2,523		171	1,246	0.0
1933	4,164	3,874		290	1,536	0.0
1934	6,248	5,994		254	1,790	0.0
1935	1,144	1,103		41	1,831	0.0
1936	6,632	6,180		452	2,283	0.0
1937	9,363	9,167		196	2,479	0.0
1938	14,038	13,892		146	2,625	0.0
1939	13,664	12,909		755	3,380	0.0
1940	21,633	20,657		976	4,356	0.0
1941	17,787	17,308		479	4,835	0.0
1942	19,360	18,685		675	5,510	0.0
1943	10,741	10,440		301	5,811	0.0
1944	8,261	8,124		137	5,948	0.0
1945	7,218	6,904		314	6,262	0.0
1946	16,839	16,213		626	6,888	0.0
1947	21,776	20,738	1,038		7,926	0.0
1948	82,009	69,611	12,398		20,324	0.0
1949	273,134	212,338	60,796		81,120	0.0
1950	595,684	453,770	141,914		223,034	0.0
1951	577,003	441,525	135,478		358,512	0.0
1952	1,269,435	926,004	343,431		701,943	0.0
1953	893,149	662,860	230,289		932,232	0.0
1954	1,268,954	938,038	330,916		1,263,148	0.0
1955	3,183,377	2,300,064	883,313		2,146,461	0.1
1956	2,097,780	1,507,363	590,417		2,736,878	0.1
1957	2,801,576	2,020,319	781,257		3,518,135	0.1
1958	3,448,782	2,487,770	961,012		4,479,147	0.1
1959	2,953,959	2,111,096	842,863		5,322,010	0.2
1960	3,067,073	2,190,583	876,490		6,198,500	0.2
1961	3,411,460	2,416,849	994,611		7,193,111	0.2
1962	3,264,467	2,294,187	970,280		8,163,391	0.2
1963	4,087,059	2,852,860	1,234,199		9,397,590	0.3
1964	4,305,970	3,003,231	1,302,739		10,700,329	0.3
1965	3,581,370	2,496,585	1,084,785		11,785,114	0.4
1966	4,790,919	3,309,744	1,481,175		13,266,289	0.4
1967	4,759,097	3,264,263	1,494,834		14,761,123	0.4
1968	4,311,307	2,874,323	1,436,984		16,198,107	0.5
1969	3,648,601	2,342,521	1,306,080		17,504,187	0.5
1970	3,818,395	2,807,268	1,011,127		18,515,314	0.6
1971	5,449,493	3,599,125	1,850,368		20,365,682	0.6
1972	3,135,753	1,923,939	1,211,814		21,577,496	0.7
1973	3,475,693	1,781,075	1,694,618		23,272,114	0.7
1974	3,032,050	1,349,297	1,682,753		24,954,867	0.8

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1975	3,051,965	1,362,294	1,689,671	26,644,538	0.8
1976	2,770,383	1,537,014	1,233,369	27,877,907	0.8
1977	6,257,151	3,466,280	2,790,871	30,668,778	0.9
1978	6,274,277	3,402,165	2,872,112	33,540,890	1.0
1979	7,821,845	4,250,703	3,571,142	37,112,032	1.1
1980	10,440,056	5,679,429	4,760,627	41,872,659	1.3
1981	12,200,078	6,594,104	5,605,974	47,478,633	1.4
1982	10,917,613	5,704,333	5,213,280	52,691,913	1.6
1983	9,643,612	5,005,441	4,638,171	57,330,084	1.7
1984	11,091,798	5,688,718	5,403,080	62,733,164	1.9
1985	11,338,766	5,834,718	5,504,048	68,237,212	2.1
1986	12,751,694	6,458,602	6,293,092	74,530,304	2.3
1987	13,623,564	6,881,503	6,742,061	81,272,365	2.5
1988	15,844,408	7,780,853	8,063,555	89,335,920	2.7
1989	14,830,377	7,216,438	7,613,939	96,949,859	2.9
1990	13,195,070	6,371,507	6,823,563	103,773,422	3.1
1991	13,053,116	6,200,780	6,852,336	110,625,758	3.4
1992	14,583,350	6,750,976	7,832,374	118,458,132	3.6
1993	15,491,264	7,003,227	8,488,037	126,946,169	3.9
1994	18,544,808	8,018,211	10,526,597	137,472,766	4.2
1995	17,637,678	7,380,600	10,257,078	147,729,844	4.5
1996	19,320,319	8,267,196	11,053,123	158,782,967	4.8
1997	20,396,464	8,052,099	12,344,365	171,127,332	5.2
1998	19,471,295	7,758,130	11,713,165	182,840,497	5.5
1999	18,685,131	7,422,156	11,262,975	194,103,472	5.9
2000	20,251,073	8,318,013	11,933,060	206,036,532	6.3
2001	20,645,005	7,785,162	12,859,843	218,896,375	6.6
2002	16,694,281	6,304,469	10,389,812	229,286,187	7.0
2003	20,400,126	7,354,350	13,045,776	242,331,963	7.4
2004	28,641,828	9,591,199	19,050,629	261,382,592	7.9
2005	33,917,305	10,304,231	23,613,074	284,995,666	8.6
2006	22,010,462	6,639,475	15,370,987	300,366,653	9.1
2007	54,686,049	15,255,328	39,430,721	339,797,374	10.3
2008	77,102,252	20,588,200	56,514,052	396,311,426	12.0
2009	52,429,326	13,368,062	39,061,264	435,372,690	13.2
2010	67,021,408	16,351,245	50,670,163	486,042,853	14.8
2011	122,730,786	33,241,237	89,489,549	575,532,402	17.5
2012	132,840,420	32,104,833	100,735,587	676,267,989	20.5
2013	161,745,468	31,187,778	130,557,690	806,825,679	24.5
2014	179,966,810	34,260,351	145,706,459	952,532,138	28.9
2015	183,628,873	31,160,291	152,468,582	1,105,000,720	33.5
2016	216,144,259	30,901,375	185,242,884	1,290,243,604	39.2
2017	257,594,267	34,033,767	223,560,500	1,513,804,104	45.9
2018	228,965,671	26,839,720	202,125,951	1,715,930,055	52.1
2019	326,901,457	31,835,457	295,066,000	2,010,996,055	61.0
2020	313,758,481	24,990,820	288,767,661	2,299,763,716	69.8

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2021	274,631,508	17,172,263	257,459,245		2,557,222,961	77.6
2022	357,890,490	15,031,818	342,858,669		2,900,081,632	88.0
2023	401,807,913	6,870,469	394,937,444		3,295,019,076	100.0
SUBTOTAL	3,969,664,635	674,645,560	3,295,019,074			
AMORTIZABLE PLANT	87,883,629	33,387,462	54,496,167			
NONDEPRECIABLE PLANT	3,533,233	234,689	3,298,544			
TOTAL	4,061,081,497	708,267,711	3,352,813,785			

## UTILITY PLANT IN SERVICE

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1972	1,896.43	1,826	1,896			
1973	35.65	34	35	1	2.00	
	1,932.08	1,860	1,931	1		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1970	124,246.77	119,433	119,705	4,542	1.96	2,317
1971	44,955.88	43,190	43,288	1,668	1.96	851
1972	14,771.99	14,180	14,212	560	1.97	284
1973	1,046.90	1,004	1,006	41	1.97	21
1996	107,318.16	100,042	100,270	7,048	2.00	3,524
1997	932.86	868	870	63	1.99	32
1998	7,804.72	7,244	7,261	544	1.97	276
2001	87,639.68	80,453	80,636	7,004	2.01	3,485
2003	212,167.85	193,540	193,981	18,187	1.97	9,232
2004	195,419.81	177,207	177,611	17,809	2.00	8,904
2008	670,893.34	594,814	596,169	74,724	1.98	37,739
2009	11,299.51	9,929	9,952	1,348	2.00	674
2012	59,116.96	50,379	50,494	8,623	1.99	4,333
2013	744,499.18	625,379	626,803	117,696	2.00	58,848
2014	847,869.30	700,764	702,360	145,509	1.99	73,120
2015	51,937.15	42,069	42,165	9,772	1.99	4,911
2016	9,550.22	7,543	7,560	1,990	2.00	995
2018	29,388.01	21,562	21,611	7,777	2.00	3,888
2019	29,178.67	20,209	20,255	8,924	2.00	4,462
2021	44,803.07	24,911	24,968	19,835	2.00	9,918
	3,294,840.03	2,834,720	2,841,177	453,663		227,814

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 6.91

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	314,501	313,348	12,912	2.00	6,456
1971	246,359.45	237,318	236,448	9,911	2.00	4,956
1972	166,322.06	160,105	159,518	6,804	2.00	3,402
2020	162,265.00	103,259	102,881	59,384	2.00	29,692
2021	225,565.57	125,315	124,856	100,710	2.00	50,355
	1,126,771.93	940,498	937,051	189,721		94,861
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						8.42

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	62,707.48	60,197	54,885	7,822	1.87	4,183
1971	60,755.98	58,291	53,147	7,609	1.88	4,047
1972	42,286.87	40,556	36,977	5,310	1.88	2,824
1978	2,281.54	2,190	1,997	285	1.90	150
2020	378,618.34	240,915	219,657	158,961	2.00	79,480
2021	526,319.67	292,371	266,573	259,747	2.00	129,874
	1,072,969.88	694,520	633,236	439,734		220,558
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						20.56



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	199,483	206,932	9	2.00	4
	206,940.78	199,483	206,932	9		4
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.2 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	249,242	260,327			
1972	56,823.89	54,382	56,824			
1973	54,831.76	52,452	54,832			
1984	13,885.22	13,219	13,828	57	1.99	29
1989	3,477.25	3,287	3,439	38	2.00	19
	389,345.13	372,582	389,250	95		48
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.0 0.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1950	5,342.87	5,167	5,314	29	1.79	16
1952	23,888.55	23,088	23,747	142	1.81	78
1957	363.93	351	361	3	1.84	2
1967	1,175.28	1,130	1,162	13	1.91	7
1969	2,168.00	2,082	2,141	27	1.92	14
1970	490,705.66	471,127	484,568	6,138	1.92	3,197
1971	21,258.89	20,397	20,979	280	1.93	145
1972	4,125.93	3,957	4,070	56	1.93	29
1979	1,860.35	1,780	1,831	29	2.01	14
1987	19,667.77	18,665	19,197	471	1.96	240
1991	11,137.86	10,497	10,796	342	1.98	173
1993	1,506.99	1,416	1,456	51	1.97	26
2013	280,679.09	235,770	242,497	38,182	2.00	19,091
2017	84,295.53	64,486	66,326	17,970	2.00	8,985
	948,176.70	859,913	884,445	63,732		32,017

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 3.38

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 37-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	56,228.75	53,494	56,229			
1975	2,685.09	2,548	2,685			
1981	13,738.52	13,137	13,739			
1986	29,489.73	28,089	29,490			
1987	2,334.83	2,216	2,334			
	104,476.92	99,484	104,477			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1920	647.54	586	557	91	6.60	14
1953	1.74	1	1	1	16.50	
1957	2,913.08	2,147	2,042	871	18.41	47
1961	760.04	537	511	249	20.52	12
1962	298.06	208	198	100	21.07	5
1963	5,279.87	3,648	3,470	1,810	21.64	84
1964	3,439.83	2,348	2,233	1,207	22.22	54
1965	1,067.02	719	684	383	22.81	17
1966	2,225.21	1,481	1,409	816	23.41	35
1967	10,744.15	7,057	6,712	4,032	24.02	168
1968	1,883.28	1,220	1,160	723	24.64	29
1969	11,545.88	7,378	7,018	4,528	25.27	179
1970	7,649.87	4,818	4,583	3,067	25.91	118
1971	19,707.76	12,230	11,633	8,075	26.56	304
1972	11,128.61	6,801	6,469	4,660	27.22	171
1973	5,255.36	3,162	3,008	2,247	27.88	81
1974	16,032.60	9,491	9,027	7,006	28.56	245
1975	24,339.88	14,173	13,481	10,859	29.24	371
1976	23,500.76	15,069	14,333	9,168	26.58	345
1977	52,731.70	33,348	31,719	21,013	27.03	777
1978	20,538.29	12,804	12,179	8,359	27.49	304
1979	35,500.78	21,641	20,584	14,917	28.50	523
1980	22,357.23	13,421	12,765	9,592	28.96	331
1981	38,954.26	23,014	21,890	17,064	29.44	580
1982	61,128.30	35,516	33,781	27,347	29.93	914
1983	39,303.54	22,285	21,197	18,107	30.93	585
1984	43,820.01	24,408	23,216	20,604	31.42	656
1985	64,695.88	35,369	33,641	31,055	31.92	973
1986	39,049.54	20,938	19,915	19,135	32.43	590
1987	62,727.77	32,744	31,145	31,583	33.43	945
1988	97,157.98	49,667	47,241	49,917	33.94	1,471
1989	128,990.09	64,521	61,369	67,621	34.47	1,962
1990	82,715.22	40,456	38,480	44,235	34.99	1,264
1991	48,471.79	23,000	21,877	26,595	35.99	739
1992	13,284.10	6,151	5,851	7,433	36.53	203
1993	42,716.62	19,282	18,340	24,377	37.07	658
1994	34,874.96	15,331	14,582	20,293	37.61	540
1995	19,054.04	8,146	7,748	11,306	38.17	296
1996	45,534.82	18,783	17,866	27,669	39.17	706
1997	37,346.51	14,946	14,216	23,131	39.72	582
1998	9,097.44	3,526	3,354	5,743	40.29	143
1999	5,974.79	2,239	2,130	3,845	40.86	94
2000	14,100.84	5,103	4,854	9,247	41.44	223

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
2001	13,517.37	4,684	4,455	9,062	42.44	214
2002	3,004.50	1,001	952	2,052	43.02	48
2003	43,364.44	13,868	13,191	30,173	43.60	692
2004	44,914.57	13,753	13,081	31,834	44.19	720
2005	25,436.81	7,435	7,072	18,365	44.79	410
2006	34,689.29	9,651	9,180	25,509	45.40	562
2007	66,621.80	17,482	16,628	49,994	46.39	1,078
2008	27,989.96	6,942	6,603	21,387	47.00	455
2009	154,104.10	35,968	34,211	119,893	47.61	2,518
2010	80,158.07	17,531	16,675	63,483	48.23	1,316
2011	76,541.51	15,599	14,837	61,705	48.85	1,263
2012	207,290.01	39,095	37,185	170,105	49.48	3,438
2013	198,802.07	34,433	32,751	166,051	50.11	3,314
2014	95,555.78	15,155	14,415	81,141	50.38	1,611
2015	135,428.58	19,339	18,394	117,035	51.02	2,294
2016	171,622.68	21,762	20,699	150,924	51.67	2,921
2017	339,476.94	37,750	35,906	303,571	51.98	5,840
2018	192,655.11	18,225	17,335	175,320	52.64	3,331
2019	199,140.79	15,593	14,831	184,310	52.97	3,480
2020	223,793.30	13,875	13,197	210,596	52.99	3,974
2021	851,334.70	38,310	36,438	814,897	53.06	15,358
2022	239,794.91	6,618	6,295	233,500	52.85	4,418
2023	240,000.00	2,352	2,237	237,763	50.78	4,682
	4,873,784.33	1,046,134	995,037	3,878,747		82,275
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.1 1.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	866	866			
1884	2,319.40	2,319	2,319			
1885	952.00	948	952			
1886	9,401.15	9,300	9,401			
1887	4,690.00	4,623	4,690			
1888	6,579.75	6,475	6,580			
1889	6,551.18	6,440	6,551			
1890	1,679.50	1,648	1,680			
1891	8,350.23	8,187	8,350			
1892	1,354.95	1,327	1,355			
1893	650.85	636	651			
1894	1,616.78	1,579	1,617			
1895	1,133.20	1,106	1,133			
1896	4,260.56	4,151	4,261			
1897	2,267.65	2,206	2,268			
1898	1,633.73	1,587	1,634			
1899	934.25	907	934			
1900	8,185.42	7,933	8,185			
1901	15,227.76	14,735	15,228			
1902	7,330.74	7,083	7,331			
1903	15,446.32	14,906	15,446			
1904	8,443.31	8,135	8,443			
1905	13,211.32	12,709	13,211			
1906	5,826.89	5,597	5,827			
1907	4,318.72	4,142	4,319			
1908	5,084.82	4,869	5,085			
1909	5,578.23	5,331	5,578			
1910	944.58	901	945			
1911	1,805.52	1,720	1,806			
1912	1,590.08	1,512	1,590			
1913	4,199.64	3,985	4,200			
1914	6,522.34	6,177	6,522			
1915	9,299.36	8,791	9,299			
1916	2,133.53	2,013	2,134			
1917	2,947.27	2,775	2,947			
1918	969.85	911	970			
1919	713.16	669	713			
1920	1,116.43	1,044	1,115	1	5.17	
1921	2,386.50	2,227	2,378	8	5.35	1
1922	5,478.84	5,100	5,446	33	5.53	6
1923	5,748.64	5,338	5,700	49	5.71	9
1924	2,962.36	2,744	2,930	32	5.90	5
1925	8,085.67	7,469	7,976	110	6.10	18

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1926	3,690.49	3,400	3,631	59	6.30	9
1927	3,441.21	3,161	3,375	66	6.51	10
1928	3,616.30	3,313	3,538	78	6.72	12
1929	9,736.71	8,891	9,494	243	6.95	35
1930	3,705.73	3,374	3,603	103	7.17	14
1931	4,695.61	4,261	4,550	146	7.41	20
1932	2,031.20	1,837	1,962	69	7.66	9
1933	2,540.95	2,290	2,445	96	7.91	12
1934	4,020.82	3,610	3,855	166	8.17	20
1935	866.62	775	828	39	8.44	5
1936	4,994.63	4,450	4,752	243	8.72	28
1937	3,607.79	3,201	3,418	190	9.02	21
1938	1,245.49	1,100	1,175	70	9.32	8
1939	956.06	841	898	58	9.63	6
1940	13,850.45	12,128	12,951	899	9.95	90
1941	4,887.61	4,259	4,548	340	10.29	33
1942	8,169.68	7,083	7,563	607	10.64	57
1943	1,693.42	1,461	1,560	133	11.00	12
1944	978.40	839	896	82	11.38	7
1945	1,004.81	857	915	90	11.77	8
1946	344.00	292	312	32	12.17	3
1947	142.29	120	128	14	12.59	1
1948	3,080.71	2,579	2,754	327	13.03	25
1949	16,198.32	13,469	14,382	1,816	13.48	135
1950	20,911.66	17,265	18,436	2,476	13.95	177
1951	11,956.42	9,800	10,465	1,491	14.43	103
1952	8,038.39	6,537	6,980	1,058	14.94	71
1953	5,949.87	4,800	5,126	824	15.46	53
1954	21,585.01	17,268	18,439	3,146	16.00	197
1955	32,149.56	25,495	27,224	4,926	16.56	297
1956	51,558.51	40,512	43,260	8,299	17.14	484
1957	19,916.61	15,500	16,551	3,366	17.74	190
1958	63,499.25	48,926	52,244	11,255	18.36	613
1959	28,371.09	21,630	23,097	5,274	19.01	277
1960	26,305.63	19,838	21,183	5,123	19.67	260
1961	15,768.03	11,757	12,554	3,214	20.35	158
1962	18,087.78	13,329	14,233	3,855	21.05	183
1963	27,374.57	19,922	21,273	6,102	21.78	280
1964	40,027.79	28,760	30,711	9,317	22.52	414
1965	17,574.04	12,460	13,305	4,269	23.28	183
1966	18,597.25	13,004	13,886	4,711	24.06	196
1967	96,910.77	66,783	71,312	25,599	24.87	1,029
1968	82,637.79	56,101	59,906	22,732	25.69	885



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1969	46,057.56	30,789	32,877	13,181	26.52	497
1970	45,097.36	29,663	31,675	13,422	27.38	490
1971	54,600.87	35,320	37,715	16,886	28.25	598
1972	80,822.88	51,394	54,880	25,943	29.13	891
1973	31,060.02	19,401	20,717	10,343	30.03	344
1974	42,716.26	26,196	27,973	14,743	30.94	477
1975	53,203.52	32,015	34,186	19,018	31.86	597
1976	46,796.87	28,452	30,382	16,415	30.62	536
1977	50,016.13	29,770	31,789	18,227	31.62	576
1978	27,600.77	16,202	17,301	10,300	32.02	322
1979	28,400.77	16,302	17,408	10,993	33.02	333
1980	24,054.08	13,499	14,414	9,640	34.02	283
1981	55,235.53	30,280	32,334	22,902	35.02	654
1982	47,534.94	25,450	27,176	20,359	36.02	565
1983	27,148.25	14,182	15,144	12,004	37.02	324
1984	30,306.87	15,444	16,491	13,816	38.02	363
1985	72,105.59	35,808	38,237	33,869	39.02	868
1986	17,533.91	8,483	9,058	8,476	40.02	212
1987	27,416.83	12,908	13,783	13,634	41.02	332
1988	11,339.22	5,193	5,545	5,794	42.02	138
1989	70,129.19	31,207	33,323	36,806	43.02	856
1990	44,760.66	19,346	20,658	24,103	44.02	548
1991	35,224.46	14,766	15,767	19,457	45.02	432
1992	54,141.31	22,003	23,495	30,646	46.02	666
1993	58,993.43	23,208	24,782	34,211	47.02	728
1994	184,531.84	70,233	74,996	109,536	48.02	2,281
1995	584,928.49	215,020	229,604	355,324	49.02	7,249
1996	126,940.88	45,039	48,094	78,847	50.02	1,576
1997	68,030.65	23,253	24,830	43,201	51.02	847
1998	40,132.45	13,204	14,100	26,032	52.02	500
2000	15,568.19	4,720	5,040	10,528	54.02	195
2001	39,714.12	11,525	12,307	27,407	55.02	498
2002	181,571.19	50,368	53,783	127,788	56.02	2,281
2003	1,938.28	512	547	1,391	57.02	24
	3,233,171.42	1,751,554	1,864,695	1,368,476		34,750

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.4 1.07

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1931	112.35	96	96	16	8.90	2
1932	662.35	560	561	101	9.24	11
1933	1,038.80	873	874	165	9.58	17
1934	537.93	449	450	88	9.92	9
1935	8.50	7	7	2	10.26	
1936	1,188.66	978	980	209	10.61	20
1938	405.83	329	330	76	11.32	7
1939	3,177.89	2,559	2,563	615	11.69	53
1940	387.82	310	311	77	12.05	6
1941	644.30	511	512	132	12.42	11
1942	85.35	67	67	18	12.80	1
1943	521.39	407	408	113	13.18	9
1945	496.99	381	382	115	13.95	8
1946	808.34	615	616	192	14.35	13
1947	1,845.88	1,392	1,394	452	14.74	31
1948	5,440.61	4,067	4,074	1,367	15.15	90
1949	948.21	702	703	245	15.55	16
1950	4,177.91	3,066	3,071	1,107	15.97	69
1951	6,498.97	4,725	4,733	1,766	16.38	108
1952	13,178.16	9,486	9,502	3,676	16.81	219
1953	19,572.91	13,952	13,975	5,598	17.23	325
1954	12,232.93	8,632	8,646	3,587	17.66	203
1955	10,501.06	7,333	7,345	3,156	18.10	174
1956	19,261.22	13,310	13,332	5,929	18.54	320
1957	25,750.28	17,600	17,629	8,121	18.99	428
1958	33,108.69	22,376	22,413	10,696	19.45	550
1959	21,946.66	14,668	14,692	7,255	19.90	365
1960	23,615.89	15,598	15,624	7,992	20.37	392
1961	34,527.96	22,535	22,573	11,955	20.84	574
1962	37,795.15	24,371	24,412	13,383	21.31	628
1963	21,399.32	13,628	13,651	7,748	21.79	356
1964	37,923.36	23,841	23,881	14,042	22.28	630
1965	25,392.41	15,756	15,782	9,610	22.77	422
1966	24,923.62	15,257	15,282	9,642	23.27	414
1967	17,074.68	10,310	10,327	6,748	23.77	284
1968	7,825.76	4,659	4,667	3,159	24.28	130
1969	14,696.99	8,625	8,639	6,058	24.79	244
1970	4,674.63	2,702	2,707	1,968	25.32	78
1971	19,236.57	10,952	10,970	8,267	25.84	320
1972	9,509.50	5,330	5,339	4,170	26.37	158
1973	11,815.27	6,516	6,527	5,288	26.91	197
1974	11,847.14	6,425	6,436	5,411	27.46	197
1975	15,892.79	8,474	8,488	7,405	28.01	264

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1976	21,304.01	13,965	13,988	7,316	24.96	293
1977	13,639.05	8,816	8,831	4,808	25.44	189
1978	19,951.21	12,801	12,822	7,129	25.42	280
1979	31,440.01	19,867	19,900	11,540	25.92	445
1980	11,794.11	7,336	7,348	4,446	26.43	168
1981	26,445.33	16,185	16,212	10,233	26.94	380
1982	35,765.13	21,523	21,559	14,206	27.46	517
1983	14,470.64	8,616	8,630	5,841	27.52	212
1984	13,961.38	8,162	8,176	5,785	28.07	206
1985	12,298.47	7,054	7,066	5,232	28.62	183
1986	25,414.22	14,295	14,319	11,095	29.17	380
1987	3,155.81	1,751	1,754	1,402	29.29	48
1988	15,948.53	8,663	8,677	7,272	29.86	244
1989	13,987.37	7,431	7,443	6,544	30.44	215
1990	8,027.06	4,195	4,202	3,825	30.60	125
1991	34,690.43	17,699	17,729	16,961	31.20	544
1992	126.00	63	63	63	31.40	2
1993	20,727.69	10,115	10,132	10,596	32.00	331
1995	13,250.31	6,156	6,166	7,084	32.85	216
1996	11,532.09	5,233	5,242	6,290	33.10	190
1997	16,479.98	7,294	7,306	9,174	33.38	275
1998	58,270.08	24,963	25,005	33,265	34.02	978
1999	2,493.70	1,039	1,041	1,453	34.32	42
2000	22,731.15	9,188	9,203	13,528	34.64	391
2001	26,056.58	10,201	10,218	15,839	34.97	453
2002	14,422.48	5,457	5,466	8,956	35.32	254
2003	61,405.89	22,407	22,444	38,962	35.68	1,092
2004	24,571.57	8,674	8,688	15,884	35.75	444
2005	47,580.27	16,111	16,138	31,442	36.14	870
2006	64,264.42	20,809	20,844	43,420	36.55	1,188
2007	104,725.22	32,486	32,540	72,185	36.69	1,967
2008	354,557.34	104,949	105,124	249,433	36.86	6,767
2009	99,190.94	27,902	27,949	71,242	37.05	1,923
2010	172,355.72	45,847	45,923	126,433	37.26	3,393
2011	196,338.98	49,085	49,167	147,172	37.50	3,925
2012	225,265.74	52,847	52,935	172,331	37.52	4,593
2013	224,703.86	49,075	49,157	175,547	37.58	4,671
2014	372,470.18	75,015	75,140	297,330	37.67	7,893
2015	878,673.20	162,027	162,297	716,376	37.59	19,058
2016	394,326.19	65,931	66,041	328,285	37.35	8,789
2017	385,115.60	57,305	57,401	327,715	37.17	8,817
2018	155,948.87	20,242	20,276	135,673	36.87	3,680
2019	653,793.14	72,048	72,168	581,625	36.32	16,014

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2020	294,204.49	26,361	26,405	267,799	35.56	7,531
2021	172,067.83	11,615	11,634	160,434	34.54	4,645
2022	1,049,867.47	46,194	46,271	1,003,596	32.63	30,757
2023	1,054,999.99	18,462	18,493	1,036,507	28.07	36,926
	7,977,500.76	1,567,890	1,570,504	6,406,997		190,857
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.6	2.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND  
REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1922	114.31	108	114			
1928	87.15	80	87			
1930	127.57	115	128			
1931	263.40	236	263			
1934	783.68	689	784			
1935	147.25	129	147			
1936	21.46	19	21			
1937	618.76	533	619			
1938	1,463.03	1,252	1,463			
1940	440.04	371	440			
1942	1,018.37	847	1,018			
1944	2,850.41	2,333	2,850			
1946	377.07	304	377			
1947	568.77	454	569			
1948	482.71	382	483			
1950	1,857.60	1,446	1,843	15	12.19	1
1951	3,131.90	2,416	3,080	52	12.58	4
1952	3,969.07	3,033	3,867	102	12.97	8
1953	4,259.74	3,224	4,110	150	13.37	11
1955	4,904.63	3,641	4,642	263	14.17	19
1956	2,507.83	1,843	2,350	158	14.58	11
1957	14,375.38	10,455	13,329	1,046	15.00	70
1958	1,667.93	1,200	1,530	138	15.42	9
1959	5,902.55	4,202	5,357	546	15.85	34
1960	1,345.00	947	1,207	138	16.28	8
1961	1,954.81	1,361	1,735	220	16.72	13
1963	3,416.99	2,322	2,960	457	17.62	26
1967	1,614.49	1,043	1,330	284	19.48	15
1970	2,450.11	1,518	1,935	515	20.93	25
1971	7,721.50	4,713	6,009	1,712	21.43	80
1972	1.00	1	1			
1980	3,885.67	2,552	3,253	633	22.73	28
1988	11,897.69	6,842	8,723	3,175	26.23	121
	86,227.87	60,611	76,624	9,604		483

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.9 0.56

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GETTYSBURG GARAGE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1934	778.19	778	778			
1955	80.00	80	80			
1957	860.20	860	860			
1971	1,426.78	1,427	1,427			
	3,145.17	3,145	3,145			
WARREN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	23,203.80	19,996	20,046	3,158	9.05	349
1959	530.28	456	457	73	9.07	8
1978	1,767.28	1,471	1,475	293	9.15	32
1985	19,951.17	16,053	16,093	3,858	9.35	413
1987	7,647.96	6,114	6,129	1,519	9.16	166
1995	8,147.09	6,153	6,168	1,979	9.24	214
1998	14,593.54	10,680	10,707	3,887	9.34	416
1999	5,204.23	3,774	3,783	1,421	9.28	153
2003	17,099.66	11,744	11,773	5,326	9.35	570
2007	4,558.44	2,911	2,918	1,640	9.34	176
2010	1,391.88	823	825	567	9.33	61
2012	15,971.90	8,816	8,838	7,134	9.33	765
2014	1,825.22	921	923	902	9.33	97
2015	221,738.88	105,725	105,990	115,749	9.33	12,406
2016	69,144.37	30,852	30,929	38,215	9.31	4,105
2019	16,304.76	5,319	5,332	10,972	9.29	1,181
2022	94,167.62	13,193	13,226	80,942	9.21	8,788
2023	119,268.57	6,250	6,266	113,003	9.05	12,487
	642,516.65	251,251	251,880	390,637		42,387
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1928	539.04	498	499	40	6.05	7
1933	401.96	371	372	30	6.10	5

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1937	77.17	71	71	6	6.14	1
1955	4,931.58	4,459	4,470	461	6.28	73
1957	17,943.97	16,183	16,223	1,720	6.29	273
1958	1,091.86	984	986	105	6.29	17
1962	275.80	247	248	28	6.32	4
1963	17,141.83	15,332	15,370	1,771	6.32	280
1964	81,035.39	72,361	72,542	8,493	6.33	1,342
1965	2,232.00	1,990	1,995	237	6.33	37
1968	462.64	410	411	52	6.34	8
1969	861.74	763	765	97	6.35	15
1973	1,166.63	1,025	1,028	139	6.36	22
1976	1,998.47	1,766	1,770	228	6.26	36
1978	1,705.03	1,497	1,501	204	6.31	32
1982	1,111.41	964	966	145	6.34	23
1984	4,760.67	4,099	4,109	651	6.37	102
1985	911.17	782	784	127	6.34	20
1987	180,447.17	153,452	153,836	26,611	6.42	4,145
1995	194,747.16	158,738	159,135	35,612	6.47	5,504
1996	41,750.41	33,868	33,953	7,798	6.40	1,218
1997	51,204.74	41,251	41,354	9,851	6.39	1,542
1998	27,872.99	22,248	22,304	5,569	6.45	863
2005	152,784.63	113,336	113,620	39,165	6.44	6,082
2006	8,853.44	6,476	6,492	2,361	6.42	368
2008	7,810.00	5,520	5,534	2,276	6.43	354
2010	86,191.80	58,412	58,558	27,634	6.42	4,304
2011	15,761.85	10,403	10,429	5,333	6.44	828
2013	102,652.64	63,706	63,865	38,787	6.42	6,042
2015	29,890.28	17,023	17,066	12,825	6.43	1,995
2016	11,433.54	6,157	6,172	5,261	6.43	818
2017	165,917.86	83,473	83,682	82,236	6.42	12,809
2018	119,361.36	55,073	55,211	64,151	6.42	9,992
2019	344,054.27	141,819	142,174	201,880	6.42	31,445
2020	72,348.61	25,554	25,618	46,731	6.41	7,290
2022	94,167.62	17,930	17,975	76,193	6.38	11,942
2023	119,268.57	8,754	8,776	110,493	6.31	17,511
	1,965,167.30	1,146,995	1,149,865	815,302		127,349

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD OFFICE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1958	20,999.60	21,000	21,000			
1959	135.56	136	136			
1960	720.61	721	721			
1964	300.54	301	301			
1965	4,024.39	4,024	4,024			
1993	27,303.35	27,303	27,303			
1999	1,735.00	1,735	1,735			
	55,219.05	55,220	55,219			
BRADFORD OFFICE (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2019	1,853,669.43	200,196	200,703	1,652,966	37.17	44,470
	1,853,669.43	200,196	200,703	1,652,966		44,470
MONACA OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2019	7,174,359.54	774,831	776,792	6,397,568	37.17	172,116
2021	26,416.85	1,704	1,708	24,709	36.26	681
	7,200,776.39	776,535	778,500	6,422,276		172,797
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	1,117	1,120	82	5.26	16
1949	338.10	312	313	25	5.31	5
1979	85,249.40	75,872	76,064	9,185	5.50	1,670
1983	5,480.40	4,839	4,851	629	5.37	117
1991	1,625.41	1,395	1,399	227	5.38	42
1992	3,087.69	2,636	2,643	445	5.40	82



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1998	249,117.92	205,174	205,693	43,425	5.46	7,953
2000	1,971.28	1,603	1,607	364	5.40	67
2007	8,637.28	6,499	6,515	2,122	5.43	391
2009	8,908.99	6,471	6,487	2,422	5.46	444
2013	76,855.87	50,602	50,730	26,126	5.45	4,794
2014	4,037.54	2,566	2,572	1,465	5.45	269
2015	4,344.34	2,647	2,654	1,691	5.45	310
2016	18,864.29	10,922	10,950	7,915	5.45	1,452
2017	23,434.00	12,748	12,780	10,654	5.45	1,955
2019	76,365.58	34,571	34,658	41,707	5.44	7,667
2020	9,024.62	3,534	3,543	5,482	5.44	1,008
2021	19,599.83	6,174	6,190	13,410	5.44	2,465
	598,144.45	429,682	430,769	167,375		30,707

JEANNETTE SERVICE CENTER AND SHOP  
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2056  
NET SALVAGE PERCENT.. 0

1981	568,096.12	342,846	343,714	224,382	27.92	8,037
1986	14,041.40	8,004	8,024	6,017	28.29	213
1987	10,347.01	5,816	5,831	4,516	28.44	159
1988	9,866.16	5,464	5,478	4,388	28.60	153
1996	15,540.54	7,565	7,584	7,956	28.99	274
1997	7,753.51	3,698	3,707	4,046	29.06	139
1998	1,270.18	593	595	676	29.15	23
2000	2,007.51	896	898	1,109	29.13	38
2003	23,564.89	9,709	9,734	13,831	29.25	473
2006	120,524.14	45,136	45,250	75,274	29.23	2,575
2007	82,418.09	29,646	29,721	52,697	29.37	1,794
2009	22,914.50	7,576	7,595	15,319	29.36	522
2010	4,217.37	1,332	1,335	2,882	29.24	99
2013	776,159.55	205,372	205,892	570,268	29.18	19,543
2015	1,027,237.90	232,258	232,846	794,392	29.09	27,308
2016	78,740.13	16,126	16,167	62,573	29.13	2,148
2017	9,235.02	1,693	1,697	7,538	28.96	260
2018	85,891.42	13,743	13,778	72,114	28.87	2,498
2019	60,319.89	8,167	8,188	52,132	28.72	1,815

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANNETTE SERVICE CENTER AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2021	42,063.80	3,428	3,437	38,627	28.17	1,371
2022	187,724.58	9,687	9,712	178,013	27.57	6,457
2023	102,138.27	1,930	1,935	100,203	25.96	3,860
	3,252,071.98	960,685	963,117	2,288,955		79,759
MONACA TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2071						
NET SALVAGE PERCENT.. 0						
2021	12,691,533.80	789,413	791,411	11,900,123	37.66	315,988
	12,691,533.80	789,413	791,411	11,900,123		315,988
UNIONTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2071						
NET SALVAGE PERCENT.. 0						
2021	11,179,140.48	695,343	697,103	10,482,037	37.66	278,333
	11,179,140.48	695,343	697,103	10,482,037		278,333
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1948	138.35	138	138			
1950	37.80	38	38			
1951	65.01	65	65			
1953	1,887.18	1,887	1,887			
1954	1,675.98	1,676	1,676			
1955	5,308.76	5,309	5,309			
1956	225.57	226	226			
1961	4,795.87	4,708	4,720	76	0.64	76
1966	1,814.95	1,711	1,715	100	2.00	50
1969	1,107.41	1,017	1,020	88	2.86	31
1971	95,119.89	85,771	85,990	9,130	3.44	2,654

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1972	8,383.55	7,488	7,507	876	3.74	234
1975	5,304.99	4,605	4,617	688	4.62	149
1976	6,179.45	5,636	5,650	529	4.58	116
1984	40,891.84	34,566	34,654	6,238	7.23	863
1985	3,106.90	2,596	2,603	504	7.59	66
1987	13,788.33	11,273	11,302	2,487	8.14	306
1988	14,309.76	11,531	11,560	2,749	8.56	321
1989	11,056.94	8,774	8,796	2,261	8.98	252
1990	31,150.71	24,316	24,378	6,773	9.42	719
1993	7,881.57	5,817	5,832	2,050	10.82	189
1994	14,740.38	10,697	10,724	4,016	11.15	360
1995	27,154.94	19,269	19,318	7,837	11.66	672
1996	2,335.45	1,618	1,622	713	12.18	59
1997	1,307.70	884	886	421	12.71	33
1998	55,688.92	36,777	36,871	18,818	13.11	1,435
1999	23,200.88	14,893	14,931	8,270	13.67	605
2000	183,688.54	114,401	114,693	68,995	14.23	4,849
2001	8,894.05	5,383	5,397	3,497	14.68	238
2003	12,341.37	6,958	6,976	5,366	15.86	338
2006	1,731.14	866	868	863	17.47	49
2007	26,011.00	12,446	12,478	13,533	17.98	753
2008	130,961.42	59,483	59,635	71,327	18.63	3,829
2009	75,451.59	32,489	32,572	42,880	19.17	2,237
2010	11,625.55	4,725	4,737	6,888	19.72	349
2011	8,263.87	3,150	3,158	5,106	20.29	252
2012	10,059.36	3,586	3,595	6,464	20.76	311
2013	561,026.52	184,970	185,442	375,584	21.35	17,592
2014	194,558.61	58,951	59,101	135,457	21.85	6,199
2015	153,030.61	42,022	42,129	110,901	22.46	4,938
2016	413,496.69	102,051	102,312	311,185	22.89	13,595
2017	89,600.05	19,452	19,502	70,098	23.44	2,991
2018	74,609.82	13,997	14,033	60,577	23.82	2,543
2019	421,002.43	65,929	66,097	354,905	24.24	14,641
2020	163,338.07	20,352	20,404	142,934	24.59	5,813

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2021	49,136.90	4,511	4,523	44,614	24.75	1,803
2022	300,758.96	17,264	17,308	283,451	24.61	11,518
2023	272,215.53	5,717	5,732	266,484	23.31	11,432
	3,540,461.16	1,081,989	1,084,727	2,455,734		115,460
	42,981,845.86	6,390,454	6,406,439	36,575,405		1,207,250
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.3 2.81

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2001	16,515.17	8,436	8,999	7,516	21.55	349
	16,515.17	8,436	8,999	7,516		349
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.5	2.11

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1948	26,173.19	21,963	19,125	7,048	10.37	680
1949	185,384.55	155,282	135,215	50,170	10.41	4,819
1950	457,968.54	382,898	333,417	124,552	10.45	11,919
1951	410,406.99	342,468	298,212	112,195	10.49	10,695
1952	969,913.33	807,899	703,496	266,417	10.52	25,325
1953	735,868.62	611,698	532,650	203,219	10.56	19,244
1954	1,005,057.41	833,695	725,959	279,098	10.60	26,330
1955	2,684,456.23	2,222,327	1,935,142	749,314	10.63	70,490
1956	1,607,860.20	1,328,076	1,156,452	451,408	10.67	42,306
1957	2,235,126.51	1,842,281	1,604,208	630,919	10.70	58,964
1958	2,683,601.15	2,206,564	1,921,416	762,185	10.74	70,967
1959	2,149,087.06	1,763,068	1,535,232	613,855	10.77	56,997
1960	2,408,034.43	1,970,808	1,716,126	691,908	10.80	64,066
1961	2,602,008.21	2,124,306	1,849,788	752,220	10.83	69,457
1962	2,325,348.76	1,893,671	1,648,957	676,392	10.86	62,283
1963	3,062,659.62	2,487,523	2,166,067	896,593	10.89	82,332
1964	3,013,496.99	2,440,902	2,125,471	888,026	10.92	81,321
1965	2,445,527.50	1,975,228	1,719,975	725,552	10.95	66,260
1966	3,474,272.41	2,798,526	2,436,880	1,037,392	10.97	94,566
1967	3,319,950.99	2,666,053	2,321,526	998,425	11.00	90,766
1968	2,584,145.97	2,069,100	1,801,716	782,430	11.02	71,001
1969	1,884,383.64	1,503,851	1,309,513	574,871	11.05	52,025
1970	924,702.53	735,629	640,566	284,137	11.07	25,667
1971	2,217,519.73	1,757,872	1,530,707	686,813	11.10	61,875
1972	819,296.81	647,236	563,595	255,702	11.12	22,995
1973	549,595.62	432,620	376,714	172,882	11.14	15,519
1974	1,206.29	946	824	382	11.17	34
1975	734.73	574	500	235	11.19	21
1976	235.32	191	166	69	10.98	6
1977	1,900.79	1,538	1,339	562	10.97	51
1978	160,717.04	129,442	112,715	48,002	10.99	4,368
1979	16,848.59	13,496	11,752	5,097	11.06	461
1980	195,398.38	155,537	135,437	59,961	11.15	5,378
1981	55.68	44	38	18	11.26	2
1983	7,274.52	5,686	4,951	2,324	11.32	205
1984	194.81	152	132	63	11.26	6
1985	33.99	26	23	11	11.25	1
1986	79.04	61	53	26	11.28	2
1988	0.10					
1989	27.23	20	17	10	11.37	1
1990	11,341.36	8,472	7,377	3,964	11.35	349
1992	43,884.49	32,211	28,049	15,835	11.42	1,387

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1997	3,923.99	2,745	2,390	1,534	11.38	135
1998	649.17	449	391	258	11.40	23
2008	76.80	44	38	39	11.46	3
2011	31,985.27	16,671	14,518	17,467	11.48	1,522
	47,258,414.58	38,389,849	33,428,835	13,829,580		1,272,824
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.9 2.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 71-R1						
NET SALVAGE PERCENT.. 0						
1952	113,765.68	72,378	63,025	50,741	25.83	1,964
1954	26,296.56	16,367	14,252	12,045	26.81	449
1955	97,151.80	59,782	52,057	45,095	27.31	1,651
1956	69,655.95	42,372	36,896	32,760	27.81	1,178
1957	83,721.77	50,339	43,834	39,888	28.31	1,409
1958	74,556.66	44,293	38,569	35,988	28.82	1,249
1959	77,481.23	45,463	39,588	37,893	29.34	1,292
1960	56,899.08	32,970	28,709	28,190	29.86	944
1961	17,850.96	10,213	8,893	8,958	30.38	295
1962	72,119.12	40,722	35,460	36,659	30.91	1,186
1963	97,966.91	54,571	47,519	50,448	31.45	1,604
1964	157,303.97	86,429	75,260	82,044	31.99	2,565
1965	56,436.50	30,579	26,627	29,810	32.53	916
1966	100,576.42	53,716	46,774	53,802	33.08	1,626
1967	52,253.81	27,503	23,949	28,305	33.63	842
1968	265,448.60	137,622	119,837	145,612	34.19	4,259
1969	580,717.57	296,410	258,106	322,612	34.76	9,281
1970	597,296.80	300,076	261,298	335,999	35.33	9,510
1971	1,244,689.61	615,337	535,819	708,871	35.90	19,746
1972	983,563.26	478,208	416,411	567,152	36.48	15,547
1973	2,122,468.69	1,014,604	883,490	1,238,979	37.06	33,432
1974	2,592,809.30	1,217,894	1,060,509	1,532,300	37.65	40,699
1975	2,514,159.28	1,160,058	1,010,147	1,504,012	38.24	39,331
1976	2,129,250.94	1,254,129	1,092,061	1,037,190	33.15	31,288
1977	4,279,864.61	2,487,457	2,166,010	2,113,855	33.50	63,100
1978	4,602,000.89	2,638,327	2,297,383	2,304,618	33.87	68,043
1979	5,605,365.08	3,168,152	2,758,741	2,846,624	34.24	83,137
1980	7,153,168.17	3,982,884	3,468,187	3,684,981	34.62	106,441
1981	7,838,660.99	4,297,154	3,741,845	4,096,816	35.02	116,985
1982	7,685,306.85	4,146,223	3,610,418	4,074,889	35.42	115,045
1983	6,572,027.23	3,487,118	3,036,487	3,535,540	35.83	98,675
1984	7,399,029.87	3,857,854	3,359,314	4,039,716	36.26	111,410
1985	6,841,072.98	3,502,629	3,049,994	3,791,079	36.69	103,327
1986	7,759,441.35	3,899,119	3,395,247	4,364,194	37.13	117,538
1987	7,759,994.14	3,824,125	3,329,944	4,430,050	37.57	117,915
1988	8,947,678.33	4,319,939	3,761,685	5,185,993	38.03	136,366
1989	8,000,461.96	3,781,018	3,292,408	4,708,054	38.50	122,287
1990	6,532,195.15	3,019,834	2,629,589	3,902,606	38.96	100,170
1991	6,623,121.04	3,013,520	2,624,091	3,999,030	38.93	102,724
1992	7,471,194.49	3,318,705	2,889,838	4,581,356	39.42	116,219
1993	7,901,193.31	3,422,007	2,979,791	4,921,402	39.92	123,282
1994	9,988,893.79	4,213,315	3,668,840	6,320,054	40.43	156,321
1995	9,861,402.45	4,074,731	3,548,165	6,313,237	40.47	155,998



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 71-R1						
NET SALVAGE PERCENT.. 0						
1996	10,117,252.57	4,062,077	3,537,146	6,580,107	40.99	160,530
1997	12,480,046.16	4,862,226	4,233,894	8,246,152	41.52	198,607
1998	10,697,511.36	4,065,054	3,539,738	7,157,773	41.61	172,020
1999	9,243,417.79	3,396,956	2,957,977	6,285,441	42.17	149,050
2000	9,209,189.68	3,289,523	2,864,427	6,344,763	42.29	150,030
2001	10,976,621.59	3,803,399	3,311,896	7,664,726	42.44	180,601
2002	7,170,549.45	2,389,227	2,080,474	5,090,075	43.02	118,319
2003	10,623,716.49	3,418,712	2,976,921	7,646,795	43.20	177,009
2004	16,393,127.47	5,081,870	4,425,154	11,967,973	43.40	275,760
2005	22,542,537.58	6,713,168	5,845,644	16,696,894	43.61	382,868
2006	11,484,043.25	3,275,249	2,851,998	8,632,045	43.85	196,854
2007	36,142,486.00	9,837,985	8,566,649	27,575,837	44.11	625,161
2008	55,738,087.02	14,514,198	12,638,568	43,099,519	44.02	979,089
2009	33,940,861.97	8,366,422	7,285,253	26,655,609	44.32	601,435
2010	44,847,494.59	10,476,375	9,122,542	35,724,953	44.30	806,432
2011	82,606,453.13	18,173,420	15,824,919	66,781,534	44.32	1,506,804
2012	89,633,112.89	18,446,495	16,062,706	73,570,407	44.37	1,658,111
2013	117,505,143.64	22,455,233	19,553,406	97,951,738	44.45	2,203,639
2014	124,125,438.09	21,932,965	19,098,629	105,026,809	44.26	2,372,951
2015	122,018,650.26	19,706,012	17,159,459	104,859,191	44.13	2,376,143
2016	168,449,918.18	24,509,463	21,342,173	147,107,745	44.05	3,339,563
2017	181,401,842.79	23,582,240	20,534,772	160,867,071	43.50	3,698,094
2018	156,066,128.71	17,682,292	15,397,258	140,668,871	43.04	3,268,329
2019	229,424,773.17	21,978,893	19,138,622	210,286,151	42.45	4,953,737
2020	228,389,611.31	17,745,873	15,452,623	212,936,988	41.55	5,124,837
2021	167,485,048.48	9,848,121	8,575,476	158,909,572	40.05	3,967,780
2022	223,219,584.96	8,504,666	7,405,632	215,813,953	37.87	5,698,810
2023	251,912,374.76	3,803,877	3,312,312	248,600,063	32.61	7,623,430
	2,596,851,536.49	391,518,137	340,923,335	2,255,928,201		55,303,239
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.8 2.13

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-01						
NET SALVAGE PERCENT.. 0						
1968	12,421.21	7,660	6,871	5,550	17.25	322
1969	29,317.41	17,753	15,925	13,392	17.75	754
1970	21,464.43	12,759	11,445	10,019	18.25	549
1971	83,428.25	48,666	43,654	39,774	18.75	2,121
1972	56,563.81	32,367	29,034	27,530	19.25	1,430
1973	55,704.90	31,257	28,038	27,667	19.75	1,401
1974	64,415.83	35,429	31,780	32,636	20.25	1,612
1975	41,933.02	22,597	20,270	21,663	20.75	1,044
1976	30,912.62	22,025	19,757	11,156	19.17	582
1977	53,856.62	38,066	34,146	19,711	19.29	1,022
1978	30,441.00	21,193	19,010	11,431	19.86	576
1979	27,527.07	18,988	17,032	10,495	20.01	524
1980	37,951.69	25,754	23,102	14,850	20.60	721
1981	79,808.12	53,591	48,072	31,736	20.79	1,527
1982	191,882.32	127,410	114,288	77,594	21.00	3,695
1983	77,818.33	50,738	45,513	32,305	21.61	1,495
1984	112,409.57	72,369	64,916	47,494	21.85	2,174
1985	174,780.61	111,021	99,587	75,194	22.11	3,401
1986	139,420.17	87,305	78,314	61,106	22.38	2,730
1987	132,902.05	81,974	73,532	59,370	22.67	2,619
1988	278,634.49	169,131	151,713	126,921	22.98	5,523
1989	185,210.80	110,534	99,150	86,061	23.31	3,692
1990	190,515.77	111,680	100,178	90,338	23.65	3,820
1991	181,614.95	104,465	93,706	87,909	24.00	3,663
1992	77,819.34	43,875	39,356	38,463	24.37	1,578
1993	128,939.86	71,575	64,204	64,736	24.45	2,648
1994	233,185.74	126,573	113,538	119,648	24.85	4,815
1995	92,236.15	49,162	44,099	48,137	24.97	1,928
1996	354,346.28	185,146	166,078	188,268	25.13	7,492
1997	69,084.46	35,330	31,691	37,393	25.32	1,477
1998	22,630.93	11,311	10,146	12,485	25.52	489
1999	482,776.01	235,402	211,159	271,617	25.75	10,548
2000	886,339.06	420,745	377,414	508,925	26.00	19,574
2001	213,115.48	98,289	88,166	124,949	26.28	4,755
2002	229,146.12	102,978	92,373	136,773	26.34	5,193
2003	355,579.00	155,246	139,258	216,321	26.45	8,178
2004	276,100.28	116,846	104,812	171,288	26.58	6,444
2005	122,421.14	50,046	44,892	77,529	26.75	2,898
2006	523,667.23	207,110	185,780	337,887	26.75	12,631
2007	453,214.60	172,765	154,972	298,243	26.79	11,133
2008	1,240,430.02	453,749	407,019	833,411	26.87	31,016
2009	417,587.88	146,532	131,441	286,147	26.82	10,669
2010	1,422,008.09	476,088	427,057	994,951	26.82	37,097

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-01						
NET SALVAGE PERCENT.. 0						
2011	1,973,850.38	629,264	564,458	1,409,392	26.71	52,766
2012	691,348.77	208,303	186,850	504,499	26.67	18,916
2013	2,999,827.13	850,451	762,865	2,236,962	26.54	84,286
2014	10,106,655.75	2,678,264	2,402,437	7,704,219	26.34	292,491
2015	9,066,308.23	2,234,845	2,004,685	7,061,623	25.98	271,810
2016	8,647,775.27	1,952,668	1,751,568	6,896,207	25.72	268,126
2017	16,315,239.73	3,341,361	2,997,244	13,317,996	25.24	527,654
2018	16,429,655.12	2,990,197	2,682,245	13,747,410	24.71	556,350
2019	21,311,231.22	3,367,175	3,020,399	18,290,832	23.99	762,436
2020	17,229,307.32	2,267,377	2,033,866	15,195,441	23.10	657,811
2021	6,855,729.67	704,769	632,187	6,223,543	21.83	285,091
2022	37,403,835.56	2,618,268	2,348,620	35,055,216	19.91	1,760,684
2023	47,720,603.94	1,455,478	1,305,583	46,415,021	15.89	2,921,021
	206,642,930.80	29,871,920	26,795,495	179,847,436		8,687,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.7 4.20

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
1976	591.42	539	431	160	4.58	35
1983	32,512.26	28,045	22,439	10,073	6.45	1,562
1984	1,528.08	1,310	1,048	480	6.58	73
1987	6,793.84	5,629	4,504	2,290	7.55	303
1988	15,907.49	13,044	10,436	5,471	7.79	702
1989	30,556.87	24,669	19,738	10,819	8.24	1,313
1996	48,076.94	34,510	27,611	20,466	10.81	1,893
	135,966.90	107,746	86,207	49,760		5,881
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 4.33

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.3 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1948	9,589.29	7,990	7,315	2,274	8.26	275
1949	27,975.01	23,234	21,273	6,702	8.38	800
1950	44,376.70	36,744	33,642	10,735	8.49	1,264
1951	62,331.11	51,447	47,104	15,227	8.60	1,771
1952	70,197.93	57,769	52,892	17,306	8.70	1,989
1953	68,245.01	55,994	51,267	16,978	8.80	1,929
1954	105,412.94	86,228	78,948	26,465	8.90	2,974
	388,127.99	319,406	292,441	95,687		11,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 2.83

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1955	216,712.99	158,504	145,123	71,590	13.43	5,331
1956	253,476.33	183,314	167,838	85,638	13.84	6,188
1957	240,955.33	172,283	157,738	83,217	14.25	5,840
1958	330,177.47	233,303	213,607	116,570	14.67	7,946
1959	421,860.49	294,543	269,677	152,183	15.09	10,085
1960	319,074.87	220,098	201,517	117,558	15.51	7,579
1961	511,138.45	348,290	318,886	192,252	15.93	12,069
1962	532,728.07	358,419	328,160	204,568	16.36	12,504
1963	617,688.28	410,145	375,519	242,169	16.80	14,415
1964	623,013.33	408,323	373,851	249,162	17.23	14,461
1965	621,276.75	401,718	367,804	253,473	17.67	14,345
1966	749,493.62	477,877	437,533	311,961	18.12	17,216
1967	864,449.70	543,393	497,518	366,932	18.57	19,759
1968	943,297.78	584,467	535,125	408,173	19.02	21,460
1969	686,519.47	419,051	383,673	302,846	19.48	15,547
1970	592,139.24	355,994	325,940	266,199	19.94	13,350
1971	529,286.13	313,337	286,884	242,402	20.40	11,882
1972	485,100.11	282,619	258,759	226,341	20.87	10,845
1973	372,558.85	213,476	195,454	177,105	21.35	8,295
1974	76,973.29	43,367	39,706	37,267	21.83	1,707
1975	126,415.71	70,009	64,099	62,317	22.31	2,793
1976	359,995.06	253,077	231,711	128,284	20.07	6,392
1977	1,588,188.89	1,107,762	1,014,241	573,948	20.17	28,456
1978	1,184,326.43	813,632	744,943	439,383	20.73	21,196
1979	1,497,381.13	1,012,829	927,323	570,058	21.29	26,776
1980	2,032,102.10	1,361,305	1,246,379	785,723	21.44	36,648
1981	2,419,423.73	1,593,916	1,459,353	960,071	22.01	43,620
1982	1,981,669.44	1,291,256	1,182,244	799,425	22.19	36,026
1983	2,019,260.69	1,300,404	1,190,620	828,641	22.39	37,009
1984	2,453,115.20	1,550,369	1,419,482	1,033,633	23.00	44,941
1985	2,954,536.12	1,842,744	1,687,174	1,267,362	23.23	54,557
1986	3,361,085.55	2,067,068	1,892,560	1,468,526	23.48	62,544
1987	3,984,543.13	2,399,492	2,196,920	1,787,623	24.11	74,144
1988	4,845,020.75	2,872,128	2,629,654	2,215,367	24.38	90,868
1989	4,625,850.01	2,696,871	2,469,193	2,156,657	24.67	87,420
1990	4,770,338.24	2,732,450	2,501,768	2,268,570	24.98	90,815
1991	4,526,453.77	2,544,772	2,329,935	2,196,519	25.31	86,785
1992	5,114,474.12	2,819,098	2,581,101	2,533,373	25.65	98,767
1993	5,508,438.89	2,973,455	2,722,427	2,786,012	26.00	107,154
1994	6,559,148.09	3,463,230	3,170,854	3,388,294	26.37	128,490
1995	5,820,732.56	3,002,334	2,748,868	3,071,865	26.75	114,836
1996	5,602,083.14	2,818,968	2,580,982	3,021,101	27.15	111,274
1997	5,919,220.63	2,917,584	2,671,273	3,247,948	27.26	119,147

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1998	6,406,284.66	3,071,173	2,811,895	3,594,390	27.69	129,808
1999	6,842,848.01	3,202,453	2,932,092	3,910,756	27.85	140,422
2000	7,042,826.34	3,194,626	2,924,926	4,117,900	28.31	145,457
2001	6,826,908.16	3,010,666	2,756,496	4,070,412	28.52	142,721
2002	5,858,390.84	2,506,220	2,294,637	3,563,754	28.75	123,957
2003	5,587,487.64	2,313,779	2,118,443	3,469,045	29.00	119,622
2004	8,124,197.65	3,248,054	2,973,843	5,150,355	29.28	175,900
2005	8,574,721.22	3,299,553	3,020,995	5,553,726	29.58	187,753
2006	8,323,231.00	3,087,919	2,827,228	5,496,003	29.67	185,238
2007	11,849,315.59	4,223,096	3,866,569	7,982,747	29.80	267,877
2008	14,025,450.63	4,782,679	4,378,911	9,646,540	29.95	322,088
2009	12,907,234.91	4,192,270	3,838,346	9,068,889	30.14	300,892
2010	15,209,805.30	4,702,872	4,305,841	10,903,964	30.17	361,417
2011	22,362,588.24	6,541,057	5,988,841	16,373,747	30.24	541,460
2012	28,247,810.91	7,796,396	7,138,201	21,109,610	30.17	699,689
2013	33,779,318.08	8,725,198	7,988,590	25,790,728	30.15	855,414
2014	35,399,461.35	8,510,031	7,791,588	27,607,873	30.02	919,649
2015	40,403,915.55	8,929,265	8,175,429	32,228,487	29.96	1,075,717
2016	31,544,866.75	6,365,754	5,828,338	25,716,529	29.67	866,752
2017	50,595,034.03	9,177,939	8,403,110	42,191,924	29.34	1,438,034
2018	48,125,207.63	7,675,971	7,027,942	41,097,266	28.98	1,418,125
2019	59,872,828.19	8,214,552	7,521,055	52,351,773	28.29	1,850,540
2020	60,560,788.37	6,843,369	6,265,631	54,295,157	27.46	1,977,245
2021	65,644,524.94	5,697,945	5,216,907	60,427,618	26.32	2,295,882
2022	79,743,197.02	4,617,131	4,227,339	75,515,858	24.41	3,093,644
2023	91,683,077.04	2,218,730	2,031,418	89,651,659	20.12	4,455,848
	854,783,043.98	188,075,972	172,198,027	682,585,017		25,832,633

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.4 3.02

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1913	18.75	19	19			
1914	15.64	16	16			
1915	20.91	21	21			
1916	55.53	56	56			
1917	168.17	168	168			
1918	674.66	675	675			
1919	457.84	458	458			
1920	270.00	270	270			
1921	591.88	592	592			
1922	768.22	768	768			
1923	1,571.68	1,572	1,572			
1924	1,161.45	1,161	1,161			
1925	2,460.83	2,461	2,461			
1926	2,684.38	2,684	2,684			
1927	4,195.48	4,195	4,195			
1928	5,251.00	5,251	5,251			
1929	4,515.57	4,516	4,516			
1930	349.67	350	350			
1931	22.35	22	22			
1934	117.26	117	117			
1935	24.30	24	24			
1936	426.96	425	427			
1937	70.15	70	70			
1938	212.17	209	212			
1939	388.86	381	389			
1941	1,944.45	1,879	1,944			
1942	1,938.38	1,862	1,930	8	1.74	5
1943	1,761.45	1,681	1,742	19	2.01	9
1944	109.82	104	108	2	2.29	1
1945	653.84	616	639	15	2.57	6
1946	3,953.84	3,698	3,833	121	2.85	42
1947	2,139.16	1,987	2,060	79	3.13	25
1948	14,749.61	13,607	14,104	646	3.41	189
1949	14,758.30	13,517	14,011	747	3.70	202
1950	27,413.76	24,928	25,839	1,575	3.99	395
1951	52,111.15	47,042	48,760	3,351	4.28	783
1952	33,398.01	29,922	31,015	2,383	4.58	520
1953	18,104.29	16,101	16,689	1,415	4.87	291
1954	51,594.17	45,520	47,183	4,411	5.18	852
1955	60,103.11	52,617	54,539	5,564	5.48	1,015
1956	28,706.37	24,936	25,847	2,859	5.78	495
1957	82,043.61	70,688	73,270	8,774	6.09	1,441
1958	144,088.98	123,098	127,595	16,494	6.41	2,573



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1959	162,537.83	137,713	142,744	19,794	6.72	2,946
1960	161,687.52	135,818	140,780	20,908	7.04	2,970
1961	154,464.76	128,627	133,326	21,139	7.36	2,872
1962	194,348.79	160,382	166,241	28,108	7.69	3,655
1963	128,637.99	105,191	109,034	19,604	8.02	2,444
1964	200,245.29	162,245	168,172	32,073	8.35	3,841
1965	212,260.15	170,339	176,562	35,698	8.69	4,108
1966	207,883.12	165,219	171,255	36,628	9.03	4,056
1967	186,066.32	146,401	151,749	34,317	9.38	3,659
1968	152,425.91	118,718	123,055	29,371	9.73	3,019
1969	151,140.72	116,516	120,772	30,369	10.08	3,013
1970	123,988.61	94,570	98,025	25,964	10.44	2,487
1971	267,667.14	201,907	209,283	58,384	10.81	5,401
1972	223,945.81	167,043	173,145	50,801	11.18	4,544
1973	142,134.33	104,824	108,653	33,481	11.55	2,899
1974	178,758.82	130,290	135,050	43,709	11.93	3,664
1975	197,979.00	142,545	147,752	50,227	12.32	4,077
1976	85,038.36	68,269	70,763	14,275	11.67	1,223
1977	171,758.29	136,582	141,572	30,186	11.98	2,520
1978	162,562.35	127,969	132,644	29,918	12.30	2,432
1979	299,121.65	234,272	242,830	56,292	12.32	4,569
1980	563,415.22	436,252	452,189	111,226	12.68	8,772
1981	596,054.21	455,981	472,639	123,415	13.06	9,450
1982	393,099.42	296,908	307,754	85,345	13.45	6,345
1983	298,048.60	222,106	230,220	67,829	13.85	4,897
1984	393,339.80	288,987	299,544	93,796	14.26	6,578
1985	528,402.50	384,466	398,511	129,892	14.41	9,014
1986	547,362.42	392,021	406,342	141,020	14.86	9,490
1987	557,963.26	393,029	407,387	150,576	15.32	9,829
1988	637,433.00	443,526	459,728	177,705	15.52	11,450
1989	713,273.92	487,237	505,036	208,238	16.01	13,007
1990	428,437.36	288,510	299,050	129,387	16.25	7,962
1991	506,428.12	334,141	346,348	160,080	16.76	9,551
1992	738,933.08	479,494	497,010	241,923	17.04	14,197
1993	879,772.13	560,767	581,252	298,520	17.35	17,206
1994	351,794.84	218,957	226,956	124,839	17.90	6,974
1995	8,087.33	4,932	5,112	2,975	18.23	163
1996	1,708,304.15	1,019,516	1,056,760	651,544	18.58	35,067
1997	664,081.85	387,160	401,303	262,779	18.95	13,867
1998	966,134.76	549,344	569,412	396,723	19.35	20,502
1999	1,049,241.58	580,965	602,188	447,054	19.75	22,636
2000	5,691.63	3,063	3,175	2,517	20.17	125
2001	379,867.58	198,291	205,535	174,333	20.60	8,463

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
2002	1,119,387.08	565,514	586,173	533,214	21.06	25,319
2003	828,347.18	404,151	418,915	409,432	21.52	19,026
2004	1,016,740.93	477,868	495,325	521,416	21.99	23,712
2005	451,554.87	203,832	211,278	240,277	22.48	10,688
2006	499,019.86	215,676	223,555	275,465	22.99	11,982
2007	1,025,897.09	423,183	438,642	587,255	23.50	24,990
2008	1,055,433.71	413,941	429,063	626,371	24.02	26,077
2009	1,380,073.54	512,283	530,997	849,077	24.56	34,572
2010	1,096,827.47	384,986	399,050	697,777	24.96	27,956
2011	1,036,883.23	340,927	353,382	683,501	25.52	26,783
2012	1,331,740.06	407,379	422,261	909,479	26.09	34,859
2013	1,296,426.31	366,111	379,486	916,940	26.68	34,368
2014	1,120,071.35	289,426	299,999	820,072	27.26	30,083
2015	2,501,046.96	582,494	603,773	1,897,274	28.00	67,760
2016	1,256,247.67	261,048	270,584	985,664	28.60	34,464
2017	1,229,177.47	223,710	231,883	997,294	29.21	34,142
2018	1,080,228.53	167,543	173,664	906,565	29.96	30,259
2019	1,471,147.21	188,013	194,881	1,276,266	30.71	41,559
2020	2,009,558.17	201,157	208,506	1,801,052	31.47	57,231
2021	2,103,166.77	151,007	156,523	1,946,644	32.34	60,193
2022	1,290,986.43	56,029	58,076	1,232,910	33.10	37,248
2023	1,353,808.26	19,495	20,207	1,333,601	34.10	39,109
	44,799,655.68	18,737,150	19,420,683	25,378,973		1,057,168

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 2.36

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.1 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2000	296,427.01	283,503	296,427			
2001	278,746.25	264,028	278,746			
2003	514.10	475	514			
2004	107,825.28	98,401	107,381	444	1.87	237
2005	169,036.06	151,659	165,500	3,536	2.12	1,668
2007	107,411.45	92,696	101,156	6,255	2.62	2,387
2008	485,486.24	408,585	445,874	39,612	2.92	13,566
2009	420,783.25	344,117	375,522	45,261	3.23	14,013
2010	824,868.47	651,481	710,937	113,931	3.59	31,736
2011	11,263,089.05	8,531,790	9,310,424	1,952,665	4.00	488,166
2012	8,735,379.14	6,298,208	6,872,999	1,862,380	4.45	418,512
2014	306,936.92	194,199	211,922	95,015	5.52	17,213
2015	372,440.91	216,239	235,974	136,467	6.14	22,226
2016	392,723.42	205,591	224,354	168,369	6.83	24,651
2017	189,201.48	87,449	95,430	93,771	7.56	12,404
2018	497,031.94	197,123	215,113	281,919	8.37	33,682
2019	124,689.93	40,848	44,576	80,114	9.24	8,670
2020	72,604.57	18,601	20,298	52,307	10.16	5,148
2021	23,032.85	4,233	4,619	18,414	11.10	1,659
2022	227,823.76	25,152	27,448	200,376	12.09	16,574
2023	238,907.32	8,792	9,594	229,313	13.09	17,518
	25,134,959.40	18,123,170	19,754,808	5,380,151		1,130,030
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.8 4.50

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1937	4,254.25	4,136	4,254			
1938	10,543.13	10,204	10,543			
1939	7,852.85	7,564	7,853			
1940	6,954.59	6,668	6,955			
1941	9,951.71	9,494	9,945	7	2.53	3
1942	7,500.23	7,121	7,459	41	2.78	15
1943	3,419.39	3,231	3,385	34	3.03	11
1944	3,473.51	3,266	3,421	53	3.29	16
1945	4,638.77	4,339	4,545	94	3.55	26
1946	11,304.97	10,524	11,024	281	3.80	74
1947	16,564.48	15,342	16,071	493	4.06	121
1948	21,166.03	19,503	20,430	736	4.32	170
1949	27,467.36	25,180	26,377	1,090	4.58	238
1950	32,097.24	29,278	30,670	1,427	4.83	295
1951	28,129.66	25,521	26,734	1,396	5.10	274
1952	29,441.39	26,572	27,835	1,606	5.36	300
1953	35,375.65	31,761	33,271	2,105	5.62	375
1954	33,377.50	29,797	31,213	2,164	5.90	367
1955	42,069.87	37,350	39,125	2,945	6.17	477
1956	44,578.86	39,343	41,213	3,366	6.46	521
1957	41,129.02	36,081	37,796	3,333	6.75	494
1958	50,873.17	44,343	46,451	4,422	7.06	626
1959	64,519.58	55,874	58,530	5,990	7.37	813
1960	47,162.55	40,560	42,488	4,675	7.70	607
1961	40,976.16	34,986	36,649	4,327	8.04	538
1962	58,758.13	49,784	52,150	6,608	8.40	787
1963	62,738.07	52,734	55,241	7,497	8.77	855
1964	112,783.42	93,999	98,467	14,316	9.16	1,563
1965	150,029.64	123,951	129,843	20,187	9.56	2,112
1966	139,318.46	114,039	119,460	19,858	9.98	1,990
1967	127,499.40	103,368	108,282	19,217	10.41	1,846
1968	165,506.69	132,827	139,141	26,366	10.86	2,428
1969	156,912.04	124,588	130,510	26,402	11.33	2,330
1970	143,973.18	113,032	118,405	25,568	11.82	2,163
1971	125,915.37	97,688	102,332	23,583	12.33	1,913
1972	79,265.13	60,746	63,634	15,631	12.85	1,216
1973	73,800.29	55,834	58,488	15,312	13.39	1,144
1974	12,566.03	9,381	9,827	2,739	13.94	196
1975	22,567.61	16,614	17,404	5,164	14.51	356
1976	41,680.71	32,269	33,803	7,878	13.85	569
1977	41,177.34	31,402	32,895	8,282	14.48	572
1978	44,411.03	33,544	35,139	9,272	14.74	629
1979	111,224.33	82,662	86,591	24,633	15.38	1,602

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1980	246,399.39	180,069	188,629	57,770	16.02	3,606
1981	338,418.71	243,052	254,605	83,814	16.67	5,028
1982	278,205.76	196,274	205,604	72,602	17.32	4,192
1983	329,977.49	229,862	240,788	89,189	17.64	5,056
1984	405,282.18	276,970	290,136	115,146	18.30	6,292
1985	424,580.00	284,426	297,946	126,634	18.97	6,675
1986	498,996.94	327,442	343,007	155,990	19.65	7,938
1987	567,253.94	364,404	381,726	185,528	20.32	9,130
1988	648,417.55	407,466	426,835	221,583	20.99	10,557
1989	745,142.27	457,592	479,344	265,798	21.68	12,260
1990	768,170.40	463,207	485,225	282,945	22.06	12,826
1991	695,301.29	408,976	428,417	266,884	22.75	11,731
1992	760,246.90	435,850	456,568	303,679	23.45	12,950
1993	646,002.37	360,599	377,740	268,262	24.14	11,113
1994	748,674.74	406,381	425,698	322,977	24.85	12,997
1995	659,487.97	347,682	364,209	295,279	25.56	11,552
1996	752,979.57	385,149	403,457	349,523	26.26	13,310
1997	718,522.86	356,100	373,027	345,496	26.97	12,810
1998	618,762.62	296,635	310,736	308,027	27.69	11,124
1999	519,961.97	240,742	252,186	267,776	28.41	9,425
2000	1,145,236.57	511,348	535,655	609,582	29.13	20,926
2001	1,028,453.86	442,029	463,041	565,413	29.85	18,942
2002	1,001,704.61	413,504	433,160	568,545	30.58	18,592
2003	1,099,605.66	435,004	455,682	643,924	31.32	20,560
2004	1,070,273.02	404,884	424,130	646,143	32.05	20,160
2005	752,124.52	271,367	284,266	467,859	32.78	14,273
2006	212,199.63	72,403	75,845	136,355	33.78	4,037
2007	2,943,453.89	951,913	997,162	1,946,292	34.52	56,382
2008	1,420,663.09	433,871	454,495	966,168	35.26	27,401
2009	1,769,196.53	507,936	532,081	1,237,116	36.01	34,355
2010	1,432,404.48	384,744	403,033	1,029,371	36.75	28,010
2011	1,561,025.65	390,256	408,807	1,152,219	37.50	30,726
2012	1,662,392.64	384,345	402,615	1,259,778	38.25	32,935
2013	1,020,392.40	215,303	225,537	794,855	39.25	20,251
2014	1,229,735.31	235,986	247,203	982,532	40.00	24,563
2015	1,325,383.30	228,761	239,635	1,085,748	40.76	26,638
2016	1,383,319.55	211,648	221,709	1,161,611	41.52	27,977
2017	1,956,133.96	260,557	272,942	1,683,192	42.28	39,811
2018	1,445,010.23	163,720	171,502	1,273,508	43.04	29,589
2019	1,086,099.73	101,224	106,036	980,064	43.81	22,371
2020	789,907.00	57,505	60,239	729,668	44.58	16,368

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2021	1,296,468.44	67,676	70,893	1,225,575	45.35	27,025
2022	1,587,234.72	50,157	52,541	1,534,694	45.90	33,436
2023	1,658,055.84	17,907	18,758	1,639,298	46.01	35,629
	45,542,208.34	15,769,426	16,518,699	29,023,509		852,161
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.1 1.87

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2						
NET SALVAGE PERCENT.. 0						
1939	39.18	38	39			
1949	64.07	60	64			
1955	374.54	339	375			
1957	429.54	384	430			
1958	619.67	550	620			
1960	315.00	276	315			
1961	826.14	720	826			
1962	5,980.08	5,175	5,980			
1963	10,210.14	8,774	10,210			
1964	14,539.77	12,404	14,434	106	6.61	16
1965	18,267.77	15,471	18,003	265	6.89	38
1966	46,499.43	39,091	45,488	1,011	7.17	141
1967	36,345.49	30,312	35,272	1,073	7.47	144
1968	47,934.16	39,657	46,147	1,787	7.77	230
1969	44,053.60	36,143	42,058	1,996	8.08	247
1970	47,914.60	38,981	45,360	2,555	8.39	305
1971	40,619.33	32,757	38,117	2,502	8.71	287
1972	23,536.49	18,808	21,886	1,650	9.04	183
1973	20,837.66	16,494	19,193	1,645	9.38	175
1974	2,167.85	1,699	1,977	191	9.73	20
1975	25,808.47	20,027	23,304	2,504	10.08	248
1976	15,883.53	13,202	15,362	522	9.65	54
1977	3,519.04	2,896	3,370	149	10.00	15
1978	6,296.04	5,156	6,000	296	10.06	29
1979	51,856.42	41,999	48,872	2,984	10.45	286
1980	95,142.95	76,152	88,614	6,529	10.85	602
1981	136,360.56	107,793	125,433	10,928	11.26	971
1982	145,375.22	114,032	132,693	12,682	11.41	1,111
1983	132,453.22	102,466	119,234	13,219	11.85	1,116
1984	142,666.44	108,769	126,568	16,098	12.31	1,308
1985	160,727.99	121,285	141,132	19,596	12.52	1,565
1986	184,652.12	137,104	159,540	25,112	13.01	1,930
1987	224,901.77	164,178	191,045	33,857	13.50	2,508
1988	255,727.91	184,278	214,434	41,294	13.76	3,001
1989	233,968.61	165,463	192,540	41,429	14.28	2,901
1990	229,141.71	158,887	184,888	44,254	14.81	2,988
1991	206,753.33	141,109	164,201	42,552	15.12	2,814
1992	212,021.62	141,588	164,758	47,264	15.67	3,016
1993	169,699.80	111,289	129,501	40,199	16.01	2,511
1994	252,895.67	161,904	188,398	64,498	16.58	3,890
1995	225,636.49	140,842	163,890	61,746	17.16	3,598
1996	205,705.37	125,583	146,134	59,571	17.55	3,394
1997	278,371.89	165,242	192,283	86,089	18.14	4,746

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2						
NET SALVAGE PERCENT.. 0						
1998	215,350.41	124,106	144,415	70,935	18.75	3,783
1999	157,459.02	87,957	102,351	55,108	19.36	2,846
2000	371,442.38	201,619	234,612	136,830	19.79	6,914
2001	296,683.24	155,521	180,971	115,712	20.42	5,667
2002	530,423.01	267,970	311,821	218,602	21.06	10,380
2003	677,491.11	329,125	382,984	294,507	21.70	13,572
2004	898,014.54	416,769	484,970	413,045	22.52	18,341
2005	717,300.98	318,482	370,599	346,702	23.17	14,963
2006	425,327.64	180,126	209,602	215,726	23.82	9,057
2007	854,581.24	342,687	398,765	455,816	24.65	18,492
2008	553,108.02	210,070	244,447	308,661	25.31	12,195
2009	784,772.59	279,928	325,736	459,037	26.15	17,554
2010	622,904.45	207,676	241,661	381,243	26.99	14,125
2011	697,255.66	216,149	251,520	445,736	27.82	16,022
2012	686,240.67	196,539	228,701	457,540	28.66	15,964
2013	507,423.82	133,199	154,996	352,428	29.50	11,947
2014	642,035.73	153,061	178,109	463,927	30.34	15,291
2015	543,376.60	115,957	134,933	408,444	31.34	13,033
2016	545,561.99	102,675	119,477	426,085	32.34	13,175
2017	688,667.22	112,804	131,264	557,403	33.18	16,799
2018	760,727.61	105,437	122,691	638,037	34.18	18,667
2019	949,594.18	107,684	125,306	824,288	35.18	23,431
2020	1,000,573.20	88,251	102,693	897,880	36.18	24,817
2021	978,377.51	61,638	71,724	906,654	37.18	24,386
2022	931,262.87	35,202	40,963	890,300	38.18	23,318
2023	1,148,194.42	14,467	16,834	1,131,360	39.18	28,876
	21,141,290.79	7,374,476	8,581,133	12,560,158		440,003
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.5 2.08



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1928	49.39	49	49			
1929	488.41	488	488			
1930	544.28	544	544			
1931	14.16	14	14			
1933	182.59	183	183			
1934	9.76	10	10			
1935	97.16	97	97			
1937	734.73	735	735			
1938	168.60	169	169			
1939	47.46	47	47			
1941	320.51	321	321			
1942	581.18	581	581			
1943	3,344.88	3,345	3,345			
1944	848.88	849	849			
1945	423.19	423	423			
1946	51.25	51	51			
1947	515.59	516	516			
1948	1,188.34	1,188	1,188			
1950	1,410.08	1,410	1,410			
1951	2,372.16	2,372	2,372			
1952	3,644.62	3,645	3,645			
1953	3,883.80	3,884	3,884			
1954	11,721.80	11,722	11,722			
1955	19,173.89	19,174	19,174			
1956	19,949.26	19,949	19,949			
1957	21,671.94	21,672	21,672			
1958	21,101.46	21,101	21,101			
1959	19,268.08	19,268	19,268			
1960	21,912.71	21,913	21,913			
1961	26,388.43	26,388	26,388			
1962	11,101.21	11,101	11,101			
1963	32,545.56	32,546	32,546			
1964	21,860.15	21,678	17,908	3,952	0.25	3,952
1965	27,281.46	26,608	21,981	5,300	0.74	5,300
1966	25,314.87	24,285	20,062	5,253	1.22	4,306
1967	44,566.98	42,057	34,743	9,824	1.69	5,813
1968	47,317.24	43,926	36,287	11,030	2.15	5,130
1969	39,118.55	35,715	29,504	9,615	2.61	3,684
1970	39,954.65	35,906	29,662	10,293	3.04	3,386
1971	90,925.46	80,408	66,425	24,500	3.47	7,061
1972	60,499.11	52,654	43,498	17,001	3.89	4,370

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1973	32,463.63	27,811	22,975	9,489	4.30	2,207
1974	20,995.19	17,706	14,627	6,368	4.70	1,355
1975	17,751.65	14,734	12,172	5,580	5.10	1,094
1976	706.67	638	527	180	5.13	35
1977	498.50	445	368	130	5.58	23
1978	9,677.73	8,543	7,057	2,621	6.05	433
1979	30,069.87	26,359	21,775	8,295	6.26	1,325
1980	53,242.55	46,087	38,073	15,170	6.75	2,247
1981	75,277.39	64,626	53,388	21,889	7.00	3,127
1982	96,534.49	82,132	67,850	28,684	7.28	3,940
1983	69,268.90	58,075	47,976	21,293	7.81	2,726
1984	28,425.66	23,579	19,479	8,947	8.12	1,102
1985	39,653.23	32,516	26,862	12,791	8.45	1,514
1986	73,531.24	59,560	49,203	24,328	8.80	2,765
1987	14,885.83	11,900	9,831	5,055	9.16	552
1988	45,640.91	35,970	29,715	15,926	9.55	1,668
1989	64,819.10	50,539	41,750	23,069	9.75	2,366
1990	44,837.70	34,399	28,417	16,421	10.17	1,615
1991	80,485.94	60,686	50,133	30,353	10.60	2,863
1992	77,777.54	57,820	47,765	30,013	10.87	2,761
1993	93,750.44	68,344	56,459	37,291	11.34	3,288
1994	126,566.82	90,723	74,947	51,620	11.65	4,431
1995	106,601.16	75,047	61,997	44,604	11.98	3,723
1996	103,454.34	71,404	58,987	44,467	12.34	3,603
1997	59,976.56	40,532	33,484	26,493	12.71	2,084
1998	75,782.40	50,047	41,344	34,438	13.11	2,627
1999	846.21	545	450	396	13.52	29
2000	104,114.31	65,571	54,168	49,946	13.81	3,617
2001	7,407.60	4,550	3,759	3,649	14.13	258
2002	173,540.05	103,360	85,386	88,154	14.60	6,038
2003	352,263.76	203,644	168,231	184,033	14.96	12,302
2004	2,514.93	1,412	1,166	1,349	15.22	89
2005	50,619.03	27,436	22,665	27,954	15.63	1,788
2006	128,654.90	67,312	55,607	73,048	15.95	4,580
2007	166,765.70	83,917	69,324	97,442	16.29	5,982
2008	209,507.01	101,318	83,699	125,808	16.55	7,602
2009	141,359.19	65,393	54,021	87,338	16.85	5,183
2010	209,660.99	92,544	76,451	133,210	17.08	7,799
2011	164,811.46	69,023	57,020	107,791	17.35	6,213
2012	171,520.10	67,853	56,054	115,466	17.57	6,572
2013	276,289.59	102,393	84,587	191,703	17.83	10,752

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2014	137,228.01	47,453	39,201	98,027	17.97	5,455
2015	303,043.50	96,853	80,011	223,032	18.10	12,322
2016	508,524.20	148,743	122,877	385,647	18.14	21,259
2017	485,625.18	128,156	105,870	379,755	18.13	20,946
2018	490,632.84	114,710	94,763	395,870	18.03	21,956
2019	122,254.51	24,647	20,361	101,894	17.82	5,718
2020	311,106.97	52,048	42,997	268,110	17.42	15,391
2021	45,956.49	5,951	4,916	41,040	16.81	2,441
2022	1,092,628.68	95,386	78,799	1,013,830	15.68	64,658
2023	1,100,000.04	40,920	33,804	1,066,196	12.92	82,523
	8,822,144.52	3,510,352	2,939,173	5,882,972		429,949
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.7 4.87

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R0.5						
NET SALVAGE PERCENT.. 0						
1941	38.38	38	38			
1942	67.31	67	67			
1950	90.19	90	90			
1955	4,288.05	4,288	4,288			
1957	14,374.70	14,375	14,375			
1959	188.29	188	188			
1962	7,626.48	7,336	7,047	579	1.22	475
1967	445.13	397	381	64	3.49	18
1972	7,910.24	6,541	6,284	1,626	5.54	294
1981	13,548.93	11,286	10,842	2,707	8.52	318
1985	14,556.64	11,602	11,145	3,412	9.81	348
1992	2,228.63	1,601	1,538	691	12.36	56
2010	68,488.09	28,943	27,803	40,685	18.45	2,205
2015	2,847.08	871	837	2,010	19.28	104
	136,698.14	87,623	84,923	51,775		3,818

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 2.79

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1973	917.13	917	917			
1974	11,561.27	11,561	11,561			
1975	3,189.09	3,189	3,189			
1976	6,308.81	6,309	6,309			
1980	1,144.78	1,125	1,039	106	0.75	106
1983	10,695.21	10,309	9,519	1,176	1.52	774
1984	4,730.23	4,522	4,175	555	1.82	305
1985	27,353.09	25,906	23,920	3,433	2.15	1,597
1986	61,596.14	57,974	53,530	8,066	2.34	3,447
1987	40,005.58	37,381	34,516	5,490	2.56	2,145
1989	3,425.59	3,132	2,892	534	3.24	165
1990	37,952.71	34,453	31,812	6,141	3.40	1,806
1991	31,594.95	28,341	26,169	5,426	3.73	1,455
1992	6,510.50	5,763	5,321	1,190	4.09	291
1993	1,718.09	1,504	1,389	329	4.34	76
1994	4,082.11	3,529	3,259	823	4.63	178
2000	47,842.64	36,992	34,157	13,686	6.89	1,986
2001	142,467.12	107,392	99,160	43,307	7.35	5,892
2003	2,326.24	1,660	1,533	793	8.24	96
2004	89,547.93	61,815	57,077	32,471	8.75	3,711
2005	230,939.52	153,806	142,017	88,923	9.28	9,582
2006	16,842.71	10,816	9,987	6,856	9.75	703
2007	9,937.59	6,116	5,647	4,291	10.31	416
2008	0.11					
2009	5,832.45	3,273	3,022	2,810	11.34	248
2010	120,109.47	63,730	58,845	61,264	11.94	5,131
2011	49,875.40	24,998	23,082	26,793	12.44	2,154
2012	146,646.41	68,806	63,532	83,114	13.01	6,388
2013	593,889.59	258,817	238,979	354,911	13.60	26,096
2014	1,877,037.79	754,194	696,386	1,180,652	14.14	83,497
2015	744,371.73	272,738	251,833	492,539	14.70	33,506
2016	895,280.37	295,443	272,797	622,483	15.23	40,872
2017	2,129,445.26	621,372	573,744	1,555,701	15.77	98,649
2018	2,159,036.37	544,941	503,172	1,655,864	16.29	101,649
2019	766,834.29	162,185	149,754	617,080	16.78	36,775
2020	1,074,321.19	181,560	167,643	906,678	17.20	52,714
2021	535,558.56	66,838	61,715	473,844	17.54	27,015
	11,890,928.02	3,933,407	3,633,599	8,257,329		549,425

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.0 4.62

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.5 OTHER EQUIPMENT - GPS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2014	1,942,103.70	1,608,839	1,738,854	203,250	1.97	103,173
2015	112,834.83	88,147	95,270	17,565	2.38	7,380
2016	33,669.32	24,343	26,310	7,359	2.87	2,564
2017	34,335.00	22,407	24,218	10,117	3.46	2,924
2018	78,429.10	44,689	48,301	30,128	4.15	7,260
	2,201,371.95	1,788,425	1,932,953	268,419		123,301
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						5.60

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,063	1,171			
1958	192.08	171	192			
1959	2,129.94	1,879	2,130			
1971	17,971.09	14,281	17,971			
1983	7,872.27	5,930	7,872			
1984	3,449.87	2,562	3,450			
1987	6,786.87	4,806	6,787			
1988	9,428.54	6,560	9,429			
1990	820.22	550	819			
	49,821.42	37,802	49,821			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	360.00	360	360			
2004	31,580.89	30,791	31,581			
2005	522.52	483	523			
2007	4,181.56	3,450	3,760	422	3.50	121
2010	7,734.00	5,220	5,688	2,046	6.50	315
2011	12,031.56	7,520	8,195	3,837	7.50	512
2012	1,550.11	891	971	579	8.50	68
2014	565,919.21	268,812	292,935	272,984	10.50	25,998
2015	1,175,148.72	499,438	544,257	630,892	11.50	54,860
2016	113,113.73	42,418	46,225	66,889	12.50	5,351
2017	14,623.69	4,753	5,180	9,444	13.50	700
2021	671,698.61	83,962	91,496	580,203	17.50	33,154
	2,598,464.60	948,098	1,031,171	1,567,294		121,079
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.9 4.66



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.11 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	24,427.00	20,356	20,722	3,705	2.50	1,482
2015	66,876.67	37,897	38,578	28,299	6.50	4,354
	91,303.67	58,253	59,300	32,004		5,836
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 6.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	10,859.79	9,774	5,267	5,593	0.50	5,593
2020	346,441.62	242,509	130,686	215,756	1.50	143,837
	357,301.41	252,283	135,953	221,348		149,430
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5						41.82

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,781.00	3,151	3,488	293	2.50	117
2012	14,849.79	11,385	12,601	2,249	3.50	643
2013	2,789.00	1,952	2,160	629	4.50	140
2015	4,197.10	2,378	2,632	1,565	6.50	241
	25,616.89	18,866	20,881	4,736		1,141
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.2 4.45

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	191,341.50	187,515	187,594	3,748	0.50	3,748
2000	296,716.81	278,914	279,031	17,686	1.50	11,791
2001	186,888.81	168,200	168,271	18,618	2.50	7,447
2002	303,527.92	261,034	261,143	42,385	3.50	12,110
2003	291,419.99	238,964	239,064	52,356	4.50	11,635
2004	366,999.55	286,260	286,380	80,620	5.50	14,658
2005	79,725.36	58,997	59,022	20,703	6.50	3,185
2006	167,413.05	117,189	117,238	50,175	7.50	6,690
2007	835,832.86	551,650	551,881	283,952	8.50	33,406
2008	1,181,797.10	732,714	733,021	448,776	9.50	47,240
2009	278,442.30	161,497	161,565	116,877	10.50	11,131
2010	777,173.73	419,674	419,850	357,324	11.50	31,072
2011	595,579.35	297,790	297,915	297,664	12.50	23,813
2012	870,830.41	400,582	400,750	470,080	13.50	34,821
2013	784,168.63	329,351	329,489	454,680	14.50	31,357
2014	894,641.85	339,964	340,106	554,536	15.50	35,777
2015	1,788,936.70	608,238	608,493	1,180,444	16.50	71,542
2016	971,312.23	291,394	291,516	679,796	17.50	38,845
2017	1,449,495.87	376,869	377,027	1,072,469	18.50	57,971
2018	1,163,102.32	255,883	255,990	907,112	19.50	46,519
2019	932,956.06	167,932	168,002	764,954	20.50	37,315
2020	670,668.98	93,894	93,933	576,736	21.50	26,825
2021	3,158,053.91	315,805	315,938	2,842,116	22.50	126,316
2022	9,013,237.00	540,794	541,021	8,472,216	23.50	360,520
2023	1,988,638.45	39,773	39,790	1,948,848	24.50	79,545
	29,238,900.74	7,520,877	7,524,030	21,714,871		1,165,279

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 3.99

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	19,084.33	11,928	11,344	7,740	7.50	1,032
2015	245,836.91	104,481	99,364	146,473	11.50	12,737
	264,921.24	116,409	110,708	154,213		13,769
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.2 5.20

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,445	14,666			
1991	70,212.28	68,682	70,212			
1992	7,619.70	7,417	7,620			
1993	2,619.06	2,532	2,619			
1994	45,419.28	43,548	45,419			
1995	9,638.80	9,175	9,639			
1997	945.49	887	939	6	1.75	3
1999	89,292.15	82,042	86,859	2,433	2.17	1,121
2000	424,416.34	385,964	408,627	15,789	2.34	6,747
2001	23,340.60	20,955	22,185	1,156	2.56	452
2002	21,599.55	19,180	20,306	1,294	2.71	477
2003	209,492.31	183,390	194,159	15,333	2.92	5,251
2011	25,036.41	18,590	19,682	5,354	4.34	1,234
2014	4,400.00	2,918	3,089	1,311	4.83	271
	948,698.04	859,725	906,021	42,677		15,556
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.7 1.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R2.5						
NET SALVAGE PERCENT.. 0						
1995	6,572.60	6,219	6,481	92	1.62	57
1996	77,164.40	72,365	75,410	1,754	1.82	964
1997	19,234.49	17,892	18,645	589	1.99	296
1998	4,340.80	3,996	4,164	177	2.20	80
1999	69,337.76	63,028	65,680	3,658	2.45	1,493
2000	180,762.60	162,271	169,099	11,664	2.68	4,352
2001	92,168.22	81,495	84,924	7,244	2.95	2,456
2002	86,654.34	75,268	78,435	8,219	3.25	2,529
2015	50,466.39	23,295	24,275	26,191	9.92	2,640
2022	1,414,218.13	134,916	140,594	1,273,624	14.22	89,566
2023	1,096,361.53	37,167	38,731	1,057,631	14.25	74,220
	3,097,281.26	677,912	706,438	2,390,843		178,653
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.4 5.77

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	11,311.50	10,934	11,312			
2010	25,988.40	23,390	24,433	1,555	1.50	1,037
2011	6,122.60	5,102	5,329	794	2.50	318
2012	129,294.07	99,126	103,545	25,749	3.50	7,357
2013	14,421.00	10,095	10,545	3,876	4.50	861
2014	98,828.36	62,591	65,381	33,447	5.50	6,081
2015	400,910.38	227,184	237,313	163,597	6.50	25,169
2016	234,767.97	117,384	122,617	112,151	7.50	14,953
2017	8,370.44	3,627	3,789	4,581	8.50	539
2018	12,626.00	4,630	4,836	7,790	9.50	820
2021	5,909.01	985	1,029	4,880	12.50	390
	948,549.73	565,048	590,129	358,421		57,525

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 6.06



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## **PART III. EXPERIENCED AND ESTIMATED NET SALVAGE**

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
303.00	1,796,364.46			
351.20	9,061.96	21,434.00		21,434.00-
353.00	55.42	633.71		633.71-
362.10		101,148.90		101,148.90-
374.20	2.25			
374.40	2,661.60	3,646.96		3,646.96-
375.34	47,458.73	35,116.51		35,116.51-
375.70	3,994.37			
376.00	10,232,873.86	1,441,406.34		1,441,406.34-
378.00	846,387.37	370,922.18		370,922.18-
379.10	4,260.61	76,321.00		76,321.00-
380.00	9,754,235.29	3,052,049.09		3,052,049.09-
381.00	517,125.77		60,956.85	60,956.85
382.00	154,844.89	10.01		10.01-
383.00	7,723.55			
385.00	198,750.03	124,888.37		124,888.37-
387.40	79,635.11	5,150.01		5,150.01-
391.10	480,955.49			
391.12	299,109.66			
392.00	3,312.39		13,348.29	13,348.29
393.00	13,435.25			
394.00	432,858.80		6,262.88	6,262.88
395.00	4,710.24			
396.00	87,406.00		123,650.81	123,650.81
398.00	10,374.96			
	24,987,598.06	5,232,727.08	204,218.83	5,028,508.25-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
303.00	132,678.23			
352.01	60,192.37			
352.02	647.80			
353.00	10,141.97	220.40		220.40-
354.00	774.99			
362.10		84,433.04		84,433.04-
374.40	1,463.92	4,027.90		4,027.90-
375.34	63,972.20	13,446.58		13,446.58-
375.60	1,441.97	518.68		518.68-
375.70	191,736.25			
376.00	24,112,905.61	1,562,758.41		1,562,758.41-
378.00	787,329.71	197,320.30		197,320.30-
380.00	10,932,664.80	3,345,786.25		3,345,786.25-
381.00	577,587.04	675.26		675.26-
382.00	102,336.91			
383.00	390,529.60			
385.00	261,484.70	187,266.09		187,266.09-
387.40	167,920.32	2,001.41		2,001.41-
391.10	80,599.29			
391.12	380,331.60			
392.00	30,525.57		606.50	606.50
394.00	566,669.51			
394.12	461,286.70-			
397.50	4,347.89			
398.00	11,186.58			
	38,408,182.13	5,398,454.32	606.50	5,397,847.82-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.00	1,242,287.64			
354.00	95.51			
362.10		66,230.55		66,230.55-
374.40	2,224.27	181.75		181.75-
375.34	82,598.36	53,446.96		53,446.96-
375.70		6.91		6.91-
376.00	11,960,446.96	908,940.08		908,940.08-
378.00	350,646.55	137,617.14		137,617.14-
380.00	12,050,607.19	4,200,676.28		4,200,676.28-
381.00	541,339.03			
382.00	81,972.15			
383.00	8,090.43	925.21		925.21-
385.00	693,837.68	82,945.35		82,945.35-
387.40	79,636.33	1,780.14		1,780.14-
391.10	96,147.00			
391.12	941,918.01			
394.00	173,810.23			
394.12		3,239.63		3,239.63-
395.00	2,990.39			
398.00	17,913.22			
	28,326,560.95	5,455,990.00		5,455,990.00-
2021 TRANSACTION YEAR				
303.00	5,278,249.73			
362.10		83,079.72		83,079.72-
374.20	7.42			
374.40	3,044.19	3,641.92		3,641.92-
375.34	68,225.51	31,402.00		31,402.00-
376.00	10,452,782.48	1,247,022.81		1,247,022.81-
378.00	1,305,415.55	131,514.72		131,514.72-
380.00	9,585,919.01	3,747,310.91		3,747,310.91-
381.00	492,205.71			
382.00	119,685.81	2,403.39		2,403.39-
383.00	9,973.05			
385.00	280,195.97	28,224.94		28,224.94-
387.40	364,713.15	1,065.03		1,065.03-
391.10	250,839.67			
391.12	1,425,437.93			
394.00	548,495.06			
394.12	179,308.21			
397.50	3,847.09			
398.00	8,228.13			
	30,376,573.67	5,275,665.44		5,275,665.44-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	459,807.81			
374.40	19,200.00	1,536.00		1,536.00-
375.34	84,400.00	32,916.00		32,916.00-
375.70	54,223.20			
376.00	18,622,290.74	1,676,006.00		1,676,006.00-
378.00	2,341,040.21	655,491.00		655,491.00-
380.00	6,423,136.63	2,119,635.00		2,119,635.00-
381.00	121,506.00			
382.00	127,006.21			
383.00	74,501.09	1,490.00		1,490.00-
385.00	88,000.00	26,400.00		26,400.00-
391.10	11,485.98			
391.12	1,647,829.26			
394.00	1,134,742.92			
394.12	2,235,476.33			
395.00	1,118.18			
397.50	113,440.00			
398.00	136.82			
	33,559,341.38	4,513,474.00		4,513,474.00-
TOTAL	155,658,256.19	25,876,310.84	204,825.33	25,671,485.51-

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

5. Provide a comparison of respondent's calculated depreciation reserve vs. book reserve by account at the end of the test year.

Response:

See Pages 2 through 7 for the comparison of the calculated depreciation reserve vs. book reserve as of November 30, 2022 and as of December 31, 2023.

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF NOVEMBER 30, 2022

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
<b>DEPRECIABLE PLANT</b>			
<b>UNDERGROUND STORAGE PLANT</b>			
350.2	RIGHTS OF WAY	1,821	1,931
351	COMPRESSOR STATION STRUCTURES	2,585,514	2,587,031
	WELLS		
352.01	CONSTRUCTION	839,645	834,026
352.02	EQUIPMENT	489,925	392,390
	<i>TOTAL ACCOUNT 352</i>	<u>1,329,570</u>	<u>1,226,416</u>
352.1	STORAGE LEASEHOLDS AND RIGHTS	195,456	206,932
353	LINES	364,147	388,896
354	COMPRESSOR STATION EQUIPMENT	813,017	849,418
355	MEASURING AND REGULATING EQUIPMENT	97,142	104,477
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>5,386,667</b>	<b>5,365,101</b>
<b>DISTRIBUTION PLANT</b>			
	LAND AND LAND RIGHTS		
374.4	LAND RIGHTS	977,994	927,763
374.5	RIGHTS OF WAY	1,713,405	1,826,867
	<i>TOTAL ACCOUNT 374</i>	<u>2,691,399</u>	<u>2,754,630</u>
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	1,454,120	1,478,485
375.6	INDUSTRIAL MEASURING AND REGULATING	59,846	75,960
375.7	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	4,216,755	4,171,878
	OTHER BUILDINGS	994,261	983,487
	<i>TOTAL ACCOUNT 375.70</i>	<u>5,211,016</u>	<u>5,155,365</u>
375.8	COMMUNICATION	8,099	8,614
	<i>TOTAL ACCOUNT 375</i>	<u>6,733,081</u>	<u>6,718,424</u>
376	MAINS		
	CAST IRON	82,125	60,465
	BARE STEEL	44,733,675	36,575,386
	OTHER	347,527,363	302,056,890
	<i>TOTAL ACCOUNT 376</i>	<u>392,343,163</u>	<u>338,692,741</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF NOVEMBER 30, 2022

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	24,639,508	23,658,568
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	106,015	60,244
380	SERVICES		
	BARE STEEL	512,083	459,916
	OTHER	<u>170,281,202</u>	<u>152,934,316</u>
	<i>TOTAL ACCOUNT 380</i>	170,793,285	153,394,232
381	METERS	17,910,554	18,434,086
381.1	METERS - AMR	17,057,576	18,366,394
382	METER INSTALLATIONS	15,023,516	15,760,586
383	HOUSE REGULATORS AND INSTALLATIONS	6,969,407	8,225,155
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	3,306,436	2,506,309
	OTHER EQUIPMENT		
387	GENERAL	85,345	80,436
387.4	COMMUNICATION EQUIPMENT	3,445,436	3,009,233
387.5	GPS EQUIPMENT	<u>1,667,534</u>	<u>1,743,598</u>
	<i>TOTAL ACCOUNT 387</i>	<u>5,198,315</u>	<u>4,833,267</u>
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>662,772,255</b>	<b>593,404,636</b>
<b>GENERAL PLANT</b>			
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	37,224	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.1	FURNITURE	912,764	1,009,042
391.11	EQUIPMENT	51,659	52,960
391.12	INFORMATION SYSTEMS	<u>1,976,163</u>	<u>1,919,443</u>
	<i>TOTAL ACCOUNT 391</i>	2,940,586	2,981,445
392	TRANSPORTATION EQUIPMENT - TRAILERS	17,016	23,553
394	TOOLS, SHOP AND GARAGE EQUIPMENT	7,800,141	7,888,586
395	LABORATORY EQUIPMENT	103,176	96,986
396	POWER OPERATED EQUIPMENT	848,960	925,001



COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF NOVEMBER 30, 2022

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2) \$	(3) \$
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	618,033	680,969
398	MISCELLANEOUS EQUIPMENT	498,851	529,599
	<b>TOTAL GENERAL PLANT</b>	<b>12,863,987</b>	<b>13,175,960</b>
	<b>SUBTOTAL DEPRECIABLE PLANT</b>	<b>681,022,909</b>	<b>611,945,697</b>
<b>AMORTIZABLE PLANT</b>			
303	MISCELLANEOUS INTANGIBLE PLANT	19,902,888	19,902,888
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	2,374,987	2,374,987
362.1	ENVIRONMENTAL REMEDIATION	(156,998)	(156,998)
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	2,870,239	2,870,239
	<b>SUBTOTAL AMORTIZABLE PLANT</b>	<b>24,991,116</b>	<b>24,991,116</b>
	<b>NONDEPRECIABLE PLANT</b>	<b>234,689</b>	<b>234,689</b>
	<b>TOTAL GAS PLANT</b>	<b>706,248,714</b>	<b>637,171,502</b>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF DECEMBER 31, 2023

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
<b>DEPRECIABLE PLANT</b>			
<b>UNDERGROUND STORAGE PLANT</b>			
350.2	RIGHTS OF WAY	1,860	1,931
351	COMPRESSOR STATION STRUCTURES	2,834,720	2,841,177
	WELLS		
352.01	CONSTRUCTION	940,498	937,051
352.02	EQUIPMENT	694,520	633,236
	<i>TOTAL ACCOUNT 352</i>	<u>1,635,018</u>	<u>1,570,287</u>
352.1	STORAGE LEASEHOLDS AND RIGHTS	199,483	206,932
353	LINES	372,582	389,250
354	COMPRESSOR STATION EQUIPMENT	859,913	884,445
355	MEASURING AND REGULATING EQUIPMENT	99,484	104,477
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>6,003,060</b>	<b>5,998,499</b>
<b>DISTRIBUTION PLANT</b>			
	LAND AND LAND RIGHTS		
374.4	LAND RIGHTS	1,046,134	995,037
374.5	RIGHTS OF WAY	1,751,554	1,864,695
	<i>TOTAL ACCOUNT 374</i>	<u>2,797,688</u>	<u>2,859,732</u>
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	1,567,890	1,570,504
375.6	INDUSTRIAL MEASURING AND REGULATING	60,611	76,624
375.7	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	5,308,465	5,321,712
	OTHER BUILDINGS	1,081,989	1,084,727
	<i>TOTAL ACCOUNT 375.70</i>	<u>6,390,454</u>	<u>6,406,439</u>
375.8	COMMUNICATION	8,436	8,999
	<i>TOTAL ACCOUNT 375</i>	<u>8,027,391</u>	<u>8,062,566</u>
376	MAINS		
	BARE STEEL	38,389,849	33,428,835
	OTHER	391,518,137	340,923,335
	<i>TOTAL ACCOUNT 376</i>	<u>429,907,986</u>	<u>374,352,170</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF DECEMBER 31, 2023

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	29,871,920	26,795,495
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	107,746	86,207
380	SERVICES		
	BARE STEEL	319,406	292,441
	OTHER	<u>188,075,972</u>	<u>172,198,027</u>
	TOTAL ACCOUNT 380	188,395,378	172,490,468
381	METERS	18,737,150	19,420,683
381.1	METERS - AMR	18,123,170	19,754,808
382	METER INSTALLATIONS	15,769,426	16,518,699
383	HOUSE REGULATORS AND INSTALLATIONS	7,374,476	8,581,133
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	3,510,352	2,939,173
	OTHER EQUIPMENT		
387	GENERAL	87,623	84,923
387.4	COMMUNICATION EQUIPMENT	3,933,407	3,633,599
387.5	GPS EQUIPMENT	<u>1,788,425</u>	<u>1,932,953</u>
	TOTAL ACCOUNT 387	<u>5,809,455</u>	<u>5,651,475</u>
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>728,432,138</b>	<b>657,512,609</b>
<b>GENERAL PLANT</b>			
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	37,802	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.1	FURNITURE	948,098	1,031,171
391.11	EQUIPMENT	58,253	59,300
391.12	INFORMATION SYSTEMS	<u>252,283</u>	<u>135,953</u>
	TOTAL ACCOUNT 391	1,258,634	1,226,424
392	TRANSPORTATION EQUIPMENT - TRAILERS	18,866	20,881
394	TOOLS, SHOP AND GARAGE EQUIPMENT	7,520,877	7,524,030
395	LABORATORY EQUIPMENT	116,409	110,708
396	POWER OPERATED EQUIPMENT	859,725	906,021

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF DECEMBER 31, 2023

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	677,912	706,438
398	MISCELLANEOUS EQUIPMENT	<u>565,048</u>	<u>590,129</u>
	<b>TOTAL GENERAL PLANT</b>	<b><u>11,055,273</u></b>	<b><u>11,134,452</u></b>
	<b>SUBTOTAL DEPRECIABLE PLANT</b>	<b><u>745,490,471</u></b>	<b><u>674,645,560</u></b>
<b>AMORTIZABLE PLANT</b>			
303	MISCELLANEOUS INTANGIBLE PLANT	25,089,564	25,089,564
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	5,008,241	5,008,241
362.1	ENVIRONMENTAL REMEDIATION	(83,498)	(83,498)
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	<u>3,373,155</u>	<u>3,373,155</u>
	<b>SUBTOTAL AMORTIZABLE PLANT</b>	<b>33,387,462</b>	<b>33,387,462</b>
	<b>NONDEPRECIABLE PLANT</b>	<b><u>234,689</u></b>	<b><u>234,689</u></b>
	<b>TOTAL GAS PLANT</b>	<b><u>779,112,622</u></b>	<b><u>708,267,711</u></b>

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

6. Supply a schedule by account and depreciation group showing the survivor curve and annual accrual rate estimated to be appropriate:
- a. For the purposes of this filing.
  - b. For the purposes of the most recent rate increase filing prior to the current proceedings.
    - (i) Supply a comprehensive statement of any changes made in method of depreciation and in the selection of average services lives and dispersion.

Response:

- a. Please refer to pages V-4 through V-6 of Columbia's Future Test Year depreciation study included in Exhibit No. 109, Schedule No.1.  
  
Please refer to pages I-3 through I-5 of Columbia's Fully Projected Future Test Year depreciation study included in Exhibit No. 109, Schedule No. 1, Attachment B.
- b. Please refer to Pages 2 through 7 of this response.
  - (i) The depreciation methods and procedures used in this filing are the same as those used in previous filings. Explanations of the depreciation methods and procedures are presented in Exhibit No. 109, Schedule No. 1, Attachment A.

The estimated survivor curves used in this filing are equivalent to those used in the most recent Service Life Study, filed as of November 30, 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2021

DEPRECIABLE GROUP (1)		SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2021 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
<b>DEPRECIABLE PLANT</b>								
<b>UNDERGROUND STORAGE PLANT</b>								
350.2	RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351.2	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,250,036.96	2,315,172	934,865	262,276	8.07	3.6
WELLS								
352.01	CONSTRUCTION	SQUARE *	738,941.36	738,926	15	4	0.00	3.8
352.02	EQUIPMENT	50-S2.5 *	168,031.87	168,032	0	0	-	-
	TOTAL ACCOUNT 352		906,973.23	906,958	15	4		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	3	0.00	3.0
353	LINES	50-S1.5 *	389,345.13	388,857	488	146	0.04	3.3
354	COMPRESSOR STATION EQUIPMENT	55-R2.5 *	948,176.70	820,261	127,916	36,118	3.81	3.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	104,476.92	104,477	0	0	-	-
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>		<b>5,807,881.80</b>	<b>4,744,588</b>	<b>1,063,294</b>	<b>298,547</b>	<b>5.14</b>	
<b>DISTRIBUTION PLANT</b>								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	70-R2.5	3,691,925.24	845,600	2,846,325	61,806	1.67	46.1
374.5	RIGHTS OF WAY	80-S4	3,233,171.42	1,792,134	1,441,037	34,951	1.08	41.2
	TOTAL ACCOUNT 374		6,925,096.66	2,637,734	4,287,362	96,757	1.40	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1	5,935,978.81	1,444,261	4,491,718	130,802	2.20	34.3
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	86,227.87	75,446	10,782	525	0.61	20.5
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	24,400,946.92	3,067,318	21,333,630	719,259	2.95	29.7
	OTHER BUILDINGS	35-R2	2,795,493.97	714,161	2,081,333	91,802	3.28	22.7
	TOTAL ACCOUNT 375.70		27,196,440.89	3,781,479	23,414,963	811,061	2.98	28.9
375.8	COMMUNICATION	45-R3	16,515.17	8,259	8,256	358	2.17	23.1
	TOTAL ACCOUNT 375		33,235,162.74	5,309,445	27,925,719	942,746	2.84	
376	MAINS							
	CAST IRON	71-R1 *	145,838.47	110,653	35,185	9,168	6.29	3.8
	BARE STEEL	71-R1 *	51,888,936.80	34,810,737	17,078,200	2,016,336	3.89	8.5
	OTHER	71-R1	2,129,009,705.14	257,443,741	1,871,565,964	46,100,766	2.17	40.6
	TOTAL ACCOUNT 376		2,181,044,480.41	292,365,131	1,888,679,349	48,126,270	2.21	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2021

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2021 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-O1	126,103,757.33	20,581,541	105,522,216	4,809,836	3.81	21.9
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	135,966.90	54,214	81,753	9,007	6.62	9.1
380	SERVICES							
	BARE STEEL	50-R0.5 *	568,798.90	428,787	140,012	19,407	3.41	7.2
	OTHER	50-R0.5	694,553,782.49	137,978,763	556,575,019	21,026,838	3.03	26.5
	TOTAL ACCOUNT 380		695,122,581.39	138,407,550	556,715,031	21,046,245	3.03	
381	METERS	44-S1	41,638,535.60	17,845,972	23,792,564	994,418	2.39	23.9
381.1	METERS - AMR	15-S2.5	24,820,375.62	17,041,116	7,779,260	1,393,760	5.62	5.6
382	METER INSTALLATIONS	55-R3	42,452,170.64	15,035,037	27,417,134	796,701	1.88	34.4
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	18,993,073.78	7,831,229	11,161,845	386,985	2.04	28.8
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	7,811,445.82	2,422,503	5,388,943	409,593	5.24	13.2
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	78,374	58,324	4,125	3.02	14.1
387.4	COMMUNICATION EQUIPMENT	25-R2	11,443,998.08	2,808,645	8,635,353	544,705	4.76	15.9
387.5	GPS EQUIPMENT	10-S3	2,201,371.95	1,551,363	650,009	208,260	9.46	3.1
	TOTAL ACCOUNT 387		13,782,068.17	4,438,382	9,343,686	757,090	5.49	
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>3,192,064,715.06</b>	<b>523,969,854</b>	<b>2,668,094,862</b>	<b>79,769,408</b>	<b>2.50</b>	
	<b>GENERAL PLANT</b>							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,285,833.24	1,137,743	1,148,090	86,259	3.77	13.3
391.11	EQUIPMENT	15-SQ	91,303.67	47,228	44,076	5,834	6.39	7.6
391.12	INFORMATION SYSTEMS	5-SQ	2,692,531.12	2,174,689	517,842	392,310	14.57	1.3
	TOTAL ACCOUNT 391		5,069,668.03	3,359,660	1,710,008	484,403	9.55	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	23,135	2,482	343	1.34	7.2
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	18,382,788.16	7,626,712	10,756,076	641,622	3.49	16.8
395	LABORATORY EQUIPMENT	20-SQ	266,039.42	83,221	182,818	13,871	5.21	13.2
396	POWER OPERATED EQUIPMENT	13-L2	948,698.04	896,018	52,680	16,758	1.77	3.1
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	1,677,225.06	659,240	1,017,985	73,354	4.37	13.9
398	MISCELLANEOUS EQUIPMENT	15-SQ	953,269.70	478,581	474,689	57,955	6.08	8.2
	<b>TOTAL GENERAL PLANT</b>		<b>27,373,126.72</b>	<b>13,176,388</b>	<b>14,196,738</b>	<b>1,288,306</b>	<b>4.71</b>	
	<b>SUBTOTAL DEPRECIABLE PLANT</b>		<b>3,225,245,723.58</b>	<b>541,890,830</b>	<b>2,683,354,894</b>	<b>81,356,261</b>	<b>2.52</b>	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2021 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
<b>AMORTIZABLE PLANT</b>							
303 MISCELLANEOUS INTANGIBLE PLANT		32,302,002.60	17,029,312	15,272,691	5,791,961	**	
303.6 MISCELLANEOUS INTANGIBLE PLANT - CLOUD		9,051,102.42	1,291,101	7,760,001	2,127,422	**	
362.1 ENVIRONMENTAL REMEDIATION			(151,290)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		5,607,225.91	2,501,391	3,105,835	1,599,533	**	
<b>SUBTOTAL AMORTIZABLE PLANT</b>		<b>46,960,330.93</b>	<b>20,670,514</b>	<b>26,138,527</b>	<b>9,518,916</b>		
<b>NONDEPRECIABLE PLANT</b>		<b>3,533,240.78</b>	<b>234,731</b>				
<b>TOTAL GAS PLANT</b>		<b>3,275,739,295.29</b>	<b>562,796,075</b>	<b>2,709,493,421</b>	<b>90,875,177</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 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2022

DEPRECIABLE GROUP (1)		SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2022 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (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 *	1,932.08	1,931	1	0	-	-
351.2	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,250,036.96	2,603,950	646,087	259,722	7.99	2.5
WELLS								
352.01	CONSTRUCTION	SQUARE *	738,941.36	738,926	15	6	0.00	2.5
352.02	EQUIPMENT	50-S2.5 *	168,031.87	168,032	0	0	-	-
	TOTAL ACCOUNT 352		906,973.23	906,958	15	6		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	4	0.00	2.2
353	LINES	50-S1.5 *	389,345.13	389,211	134	54	0.01	2.5
354	COMPRESSOR STATION EQUIPMENT	55-R2.5 *	948,176.70	859,397	88,780	35,852	3.78	2.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	104,476.92	104,477	0	0	-	-
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>		<b>5,807,881.80</b>	<b>5,072,856</b>	<b>735,026</b>	<b>295,638</b>	<b>5.09</b>	
<b>DISTRIBUTION PLANT</b>								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	70-R2.5	3,946,890.70	892,472	3,054,419	66,145	1.68	46.2
374.5	RIGHTS OF WAY	80-S4	3,233,171.42	1,829,962	1,403,209	34,846	1.08	40.3
	TOTAL ACCOUNT 374		7,180,062.12	2,722,434	4,457,628	100,991	1.41	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1	6,435,286.05	1,544,869	4,890,417	142,760	2.22	34.3
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	86,227.87	76,129	10,099	500	0.58	20.2
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	29,634,017.66	3,908,698	25,725,319	853,430	2.88	30.1
	OTHER BUILDINGS	35-R2	3,133,253.41	785,235	2,348,018	104,091	3.32	22.6
	TOTAL ACCOUNT 375.70		32,767,271.07	4,693,933	28,073,337	957,521	2.92	29.3
375.8	COMMUNICATION	45-R3	16,515.17	8,647	7,868	355	2.15	22.2
	TOTAL ACCOUNT 375		39,305,300.16	6,323,578	32,981,721	1,101,136	2.80	
376	MAINS							
	CAST IRON	71-R1 *	96,846.26	76,333	20,513	7,139	7.37	2.9
	BARE STEEL	71-R1 *	38,527,425.95	27,412,916	11,114,510	1,475,713	3.83	7.5
	OTHER	71-R1	2,400,347,454.48	289,023,479	2,111,323,975	52,013,784	2.17	40.6
	TOTAL ACCOUNT 376		2,438,971,726.69	316,512,728	2,122,458,998	53,496,636	2.19	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2022

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL ACCRUAL		COMPOSITE
			AS OF DECEMBER 31, 2022 (3)	RESERVE (4)	BOOK ACCRUALS (5)	AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-O1	134,191,532.03	25,121,218	109,070,314	4,784,514	3.57	22.8
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	135,966.90	80,501	55,466	6,350	4.67	8.7
380	SERVICES							
	BARE STEEL	50-R0.5 *	237,545.10	181,111	56,434	8,572	3.61	6.6
	OTHER	50-R0.5	790,211,673.64	151,081,036	639,130,638	24,320,101	3.08	26.3
	TOTAL ACCOUNT 380		790,449,218.74	151,262,147	639,187,072	24,328,673	3.08	
381	METERS	44-S1	42,969,485.12	18,744,299	24,225,186	1,014,435	2.36	23.9
381.1	METERS - AMR	15-S2.5	25,088,513.31	18,559,238	6,529,275	1,263,887	5.04	5.2
382	METER INSTALLATIONS	55-R3	44,125,105.82	15,717,025	28,408,081	828,665	1.88	34.3
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	20,000,026.91	8,144,134	11,855,893	413,230	2.07	28.7
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	8,980,037.20	2,828,185	6,151,852	447,861	4.99	13.7
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	82,846	53,852	3,812	2.79	14.1
387.4	COMMUNICATION EQUIPMENT	25-R2	11,443,998.08	3,400,839	8,043,159	520,824	4.55	15.4
387.5	GPS EQUIPMENT	10-S3	2,201,371.95	1,776,967	424,405	164,118	7.46	2.6
	TOTAL ACCOUNT 387		13,782,068.17	5,260,652	8,521,416	688,754	5.00	
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>3,565,179,043.17</b>	<b>571,276,139</b>	<b>2,993,902,902</b>	<b>88,475,132</b>	<b>2.48</b>	
	<b>GENERAL PLANT</b>							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,023,147.59	961,656	1,061,492	86,805	4.29	12.2
391.11	EQUIPMENT	15-SQ	91,303.67	53,548	37,756	5,827	6.38	6.5
391.12	INFORMATION SYSTEMS	5-SQ	367,127.23	151,198	215,929	136,731	37.24	1.6
	TOTAL ACCOUNT 391		2,481,578.49	1,166,402	1,315,177	229,363	9.24	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	20,483	5,134	983	3.84	5.2
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	17,712,799.00	5,212,486	12,500,313	715,597	4.04	17.5
395	LABORATORY EQUIPMENT	20-SQ	264,921.24	97,116	167,805	13,754	5.19	12.2
396	POWER OPERATED EQUIPMENT	13-L2	948,698.04	886,544	62,154	21,631	2.28	2.9
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	2,921,116.97	619,299	2,301,818	171,822	5.88	13.4
398	MISCELLANEOUS EQUIPMENT	15-SQ	944,904.75	532,483	412,422	57,834	6.12	7.1
	<b>TOTAL GENERAL PLANT</b>		<b>25,349,456.80</b>	<b>8,584,634</b>	<b>16,764,823</b>	<b>1,210,984</b>	<b>4.78</b>	
	<b>SUBTOTAL DEPRECIABLE PLANT</b>		<b>3,596,336,381.77</b>	<b>584,933,629</b>	<b>3,011,402,751</b>	<b>89,981,754</b>	<b>2.50</b>	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2022 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
<b>AMORTIZABLE PLANT</b>							
303 MISCELLANEOUS INTANGIBLE PLANT		41,466,796.20	19,407,265	22,059,531	8,028,425	**	
303.6 MISCELLANEOUS INTANGIBLE PLANT - CLOUD		21,794,964.74	4,841,549	16,953,416	4,444,857	**	
362.1 ENVIRONMENTAL REMEDIATION			(84,044)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		6,293,265.77	4,853,084	1,440,182	2,355,592	**	
<b>SUBTOTAL AMORTIZABLE PLANT</b>		<b>69,555,026.71</b>	<b>29,017,854</b>	<b>40,453,129</b>	<b>14,828,874</b>		
<b>NONDEPRECIABLE PLANT</b>		<b>3,533,240.78</b>	<b>234,772</b>				
<b>TOTAL GAS PLANT</b>		<b>3,669,424,649.26</b>	<b>614,186,255</b>	<b>3,051,855,880</b>	<b>104,810,628</b>		

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

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

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

7. Provide a table, showing the cumulative depreciated original cost 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. Original cost – the total surviving cost associated with each installation year from all plant accounts.
  - c. Calculated depreciation reserve – the calculated depreciation reserve associated with each installation year from all plant accounts.
  - d. Depreciated original cost – (Column B minus Column C).
  - e. Total – cumulation year by year of the figures from Column D.
  - f. Column E divided by the total of the figure in Column D.

Response:

Please refer to pages VII-3 through VII-6 of Columbia's Future Test Year depreciation study included in Exhibit No.109, Schedule No.1, Attachment A.

Please refer to pages II-3 through II-6 of Columbia's Fully Forecasted Rate Year depreciation study included in Exhibit No. 109, Schedule No. 1, Attachment B.

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

17. Regardless of whether a claim for net negative or positive salvage is made, attach an exhibit showing gross salvage, cost of removal, and net salvage for the test year and four previous years by account.

Response:

Please refer to pages VIII-2 through VIII-6 of Columbia's Future Test Year depreciation study included in Exhibit No. 109, Schedule No. 1, Attachment A.

Please refer to pages III-2 through III-5 of Columbia's Fully Forecasted Rate Year depreciation study included in Exhibit No. 109, Schedule No. 1, Attachment B.

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

12. Provide a schedule showing residential and commercial heating sales by unit (MCF) per month and degree days for the test year and three preceding twelve month periods.

Response:

Please see Exhibit No. 010 Schedule No. 1, pages 2-3 for residential and commercial heating sales by unit Dth and degree days.

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

19. Provide growth patterns of usage and customer numbers per rate class, using historical and projected data.

Response:

See Exhibit No. 010, Schedule No. 2.

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

22. Provide supporting data detailing curtailment adjustments, procedures and policies.

Response:

See Exhibit No. 10, Schedule No. 3.



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

38. Identify company's policy with respect to replacing customers lost through attrition.

Response:

See Exhibit No. 10, Schedule No. 4 (38).

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

39. Identify procedures developed to govern relationships between the respondent and potential customers; i.e., basically expansion, alternate energy requirements, availability of supply, availability of distribution facilities, ownership of metering and related facilities.

Response:

See Exhibit No. 10, Schedule No. 4 (39).

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE STRUCTURE  
B. GAS UTILITIES

4. Provide an exhibit for each customer classification showing the following data for the test year and the four previous years.
  - a. The maximum coincident peak day demand.
  - b. The maximum coincident three-day peak day demand.
  - c. The average monthly consumption in Mcf during the primary heating season (November - March).
  - d. The average monthly consumption in Mcf during the non-heating season (April - October).
  - e. The average daily consumption in Mcf for each twelve-month period.

Response:

See Exhibit No. 10, Schedule No. 5 and Exhibit No. 10, Schedule No. 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE STRUCTURE  
B. GAS UTILITIES

13. Submit the projected demands for all customer classes for both purchased and produced gas for the three years following the test year filing.

Response:

See Exhibit No. 010, Schedule No. 6, pages 2-4.

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

3. Submit a schedule showing a reconciliation of test year MCF sales and line losses. List all amounts of gas purchased manufactured and transported.

Response:

See Exhibit No. 10, Schedule No. 7 (3).

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE STRUCTURE  
B. GAS UTILITIES

14. Supply an exhibit showing the gas deliveries to each customer class for the most recent 24-month period. The exhibit should identify the source of the gas, such as "purchased" (pipeline), "production" (includes purchases from local producers), "storage withdrawal", "propane/air", and "unaccounted for".

Response:

See Exhibit No. 10, Schedule No. 7 (14).

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.62

Weather Normalization Adjustment

Response:

The forecasted volumes are normalized; therefore, no normalization was applied.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ESTIMATED NUMBER OF BILLS AND NORMALIZED SALES VOLUMES  
TWELVE MONTHS ENDING November 30, 2021  
53.62

Response:

Please see Exhibit No.103, Schedule No. 3

COLUMBIA GAS OF PENNSYLVANIA, INC.  
FUTURE TEST YEAR SALES FORECAST  
TWELVE MONTHS ENDING NOVEMBER 30, 2022  
53.62

Response:

Please see Exhibit No. 10, Schedule No. 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 IV. RATE STRUCTURE

B. GAS UTILITIES

1. Provide a Cost of Service Study showing the rate of return under the present and proposed tariffs for all customer classifications. The study should include a summary of the allocated measures of value, operating revenues, operating expenses and net return for each of the customer classifications at original cost and at the 5-year trended original cost.

Response: See Exhibit No. 111, Schedule Nos. 1 through 3.

2. Provide a statement of testimony describing the complete methodology of the cost of service study.

Response: See Statement No. 6.

3. Provide a complete description and back-up calculations for all allocation factors.

Response: See Statement No. 6, Exhibit KLJ-1, Exhibit KLJ-2, and Exhibit KLJ-3.

9. Supply a cost analysis supporting minimum charges for all rate schedules.

Response: See Exhibit No. 111, Schedule No. 2, Pages 14 through 30.

10. Supply a cost analysis supporting demand charges for all tariffs, which contain demand charges.

Response: None of Columbia's tariff rate schedules contain a distribution cost demand charge.



COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE STRUCTURE  
B. GAS UTILITIES

5. Submit a Bill Frequency Analysis for each rate. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the Mcf or therms at each interval, the cumulative Mcf or therms at each interval, the accumulation of Mcf or therms passing through each interval, and the revenue at each interval for both the present and the proposed rates. The Analysis should show only those revenues collected from the basic tariff.

Response: Refer to Exhibit No. 103, Schedule No. 1, (Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes) and Exhibit No. 103, Schedule No. 7, (Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes).

7. Supply a graph of present and proposed base rates on hyperbolic cross section paper.

Response: Refer to Exhibit No. 111, Schedule No. 5.

12. Supply a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the dollar difference and the per cent increase or decrease.

Response: Refer to Exhibit No. 103, Schedule No.8 and Exhibit No. 111, Schedule 6.

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

47. Submit a schedule showing rate of return on facilities allocated to serve wholesale customers.

Response:

Columbia Gas of Pennsylvania, Inc. does not offer service to wholesale customers. Therefore, no facilities were allocated within the class cost of service studies presented in Exhibit No. 111.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2022 -  
WITNESS: K. L. Johnson  
STUDY TYPE: CUSTOMER/DEMAND  
FORECASTED TEST YEAR: DECEMBER 31, 2023  
111, SCHEDULE 1

<u>PAGE</u>	<u>DESCRIPTION</u>
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2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
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10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)
14-22	CUSTOMER CHARGE - INCLUDING CUSTOMER COMPONENT OF MAINS
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**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND**

**111, SCHEDULE 1**  
**PAGE 1 OF 13**  
**WITNESS: K. L. Johnson**

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
1	TOTAL REVENUE [PAGE 6]		896,657,347	655,435,862	80,515,598	83,152,274	41,830,544	29,467,615	1,971,082	4,284,374
2	PRODUCTS PURCHASED [PAGE 7]		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		246,645,581	206,859,911	16,694,737	9,854,913	5,433,112	4,269,784	36,838	3,496,286
4	DEPRECIATION & AMORTIZATION [PAGE 5]		116,724,231	92,353,510	9,985,444	6,137,648	3,296,391	2,586,269	31,212	2,333,758
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,580,973</u>	<u>2,874,418</u>	<u>300,778</u>	<u>171,537</u>	<u>94,598</u>	<u>75,059</u>	<u>247</u>	<u>64,336</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		602,116,983	479,909,265	52,342,577	41,785,538	14,383,592	7,210,566	591,066	5,894,379
7	OPERATING INCOME BEFORE TAXES		294,540,364	175,526,597	28,173,021	41,366,737	27,446,952	22,257,048	1,380,016	(1,610,006)
8	INCOME TAXES		55,731,512	27,630,928	5,613,662	10,348,087	7,069,535	5,756,177	392,661	(1,079,538)
9	INVESTMENT TAX CREDIT	12	<u>(221,354)</u>	<u>(174,057)</u>	<u>(19,052)</u>	<u>(12,039)</u>	<u>(6,466)</u>	<u>(5,073)</u>	<u>(47)</u>	<u>(4,620)</u>
10	NET INCOME TAXES		55,510,158	27,456,871	5,594,610	10,336,048	7,063,069	5,751,103	392,614	(1,084,158)
11	OPERATING INCOME		239,030,206	148,069,726	22,578,411	31,030,689	20,383,883	16,505,945	987,402	(525,848)
12	RATE BASE [PAGE 10]		2,958,295,013	2,319,788,048	253,642,893	164,938,156	88,095,653	68,600,914	549,766	62,679,583
13	RATE OF RETURN EARNED ON RATE BASE		8.080%	6.383%	8.902%	18.814%	23.138%	24.061%	179.604%	-0.839%
14	UNITIZED RETURN		1.00000	0.78998	1.10173	2.32847	2.86361	2.97785	22.22822	(0.10384)

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND**

**111, SCHEDULE 1  
PAGE 2 OF 13  
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		814,505,439	598,982,336	73,587,830	75,811,926	35,667,652	24,214,116	1,970,857	4,270,723
2	PRODUCTS PURCHASED [PAGE 7]		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		245,615,375	206,151,969	16,607,861	9,762,863	5,355,828	4,203,904	36,836	3,496,115
4	DEPRECIATION & AMORTIZATION [PAGE 5]		116,724,231	92,353,510	9,985,444	6,137,648	3,296,391	2,586,269	31,212	2,333,758
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,580,973</u>	<u>2,874,418</u>	<u>300,778</u>	<u>171,537</u>	<u>94,598</u>	<u>75,059</u>	<u>247</u>	<u>64,336</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		601,086,777	479,201,323	52,255,701	41,693,488	14,306,307	7,144,686	591,063	5,894,208
7	OPERATING INCOME BEFORE TAXES		213,418,663	119,781,013	21,332,129	34,118,438	21,361,345	17,069,430	1,379,794	(1,623,486)
8	INCOME TAXES [PAGE 11]		32,293,749	11,524,858	3,637,185	8,253,902	5,311,275	4,257,365	392,597	(1,083,433)
9	INVESTMENT TAX CREDIT	12	<u>(221,354)</u>	<u>(174,057)</u>	<u>(19,052)</u>	<u>(12,039)</u>	<u>(6,466)</u>	<u>(5,073)</u>	<u>(47)</u>	<u>(4,620)</u>
10	NET INCOME TAXES		32,072,395	11,350,801	3,618,133	8,241,862	5,304,809	4,252,291	392,550	(1,088,052)
11	OPERATING INCOME		181,346,268	108,430,211	17,713,996	25,876,575	16,056,536	12,817,138	987,244	(535,433)
12	RATE BASE [PAGE 10]		2,958,295,013	2,319,788,048	253,642,893	164,938,156	88,095,653	68,600,914	549,766	62,679,583
13	RATE OF RETURN EARNED ON RATE BASE		6.130%	4.674%	6.984%	15.689%	18.226%	18.684%	179.575%	-0.854%
14	UNITIZED RETURN		1.00000	0.76248	1.13931	2.55938	2.97325	3.04796	29.29445	(0.13931)

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**GROSS PLANT (Accounts 101 & 106)**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE** **111, SCHEDULE 1**  
**CUSTOMER/DEMAND** **PAGE 3 OF 13**

**WITNESS: K. L. Johnson**

<b>LINE NO.</b>	<b>ACCT. NO. (A)</b>	<b>ACCOUNT TITLE (B)</b>	<b>ALLOC FACTOR (C)</b>	<b>TOTAL COMPANY (D)</b>	<b>RSS/RDS (E)</b>	<b>SGS/DS-1 (F)</b>	<b>SGS/DS-2 (G)</b>	<b>SDS/LGSS (H)</b>	<b>LDS/LGSS (I)</b>	<b>MLDS (J)</b>	<b>FLEX (K)</b>
				<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
1	301-305	INTANGIBLE PLANT	11	80,887,198	63,610,502	6,957,917	4,390,557	2,364,333	1,857,170	15,369	1,691,351
2	350-362	UNDERGROUND STORAGE PLANT	25	7,169,335	5,321,439	848,993	826,839	153,424	7,743	10,897	0
<b>DISTRIBUTION PLANT</b>											
3	374.10	LAND - CITY GATE & M/L IND M&R	20	21,944	16,496	1,926	1,447	823	653	0	599
4	374.20	LAND - OTHER DISTRIBUTION	20	3,361,093	2,526,668	295,003	221,631	126,041	99,959	0	91,791
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	95,361	71,687	8,370	6,288	3,576	2,836	0	2,604
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	4,778,410	3,592,122	419,401	315,088	179,190	142,110	0	130,498
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	13	10	1	1	1	0	0	0
9	374.50	RIGHTS OF WAY	20	3,233,171	2,430,504	283,776	213,195	121,244	96,155	0	88,298
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	20	7,026	5,282	617	463	264	209	0	192
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	4,012	3,016	352	265	151	119	0	110
13	375.40	M & R STRUCTURES - REGULATING	20	7,939,336	5,968,317	696,836	523,520	297,725	236,116	0	216,823
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	27,126	0	0	0	0	0	24,324	2,802
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	86,228	0	1,440	11,425	29,804	28,800	0	14,759
16	375.70	M & R STRUCTURES - OTHER	11	42,981,846	33,801,353	3,697,298	2,333,055	1,256,359	986,863	8,167	898,750
17	375.71	M & R STRUCTURES - OTHER LEASED	11	7,122,746	5,601,399	612,699	386,623	208,198	163,538	1,353	148,937
18	375.80	M & R STRUCTURES - COMMUNICATION	20	16,515	12,415	1,450	1,089	619	491	0	451
19	376.00	MAINS	20	2,573,194,470	1,934,373,211	225,849,279	169,676,443	96,494,793	76,526,804	0	70,273,941
20	376.00	DIRECT - MAINS - MLDS		141,586	0	0	0	0	0	141,540	45
21	376.08	MAINS-CSL REPLACEMENTS	20	23,515,481	17,677,528	2,063,954	1,550,611	881,831	699,350	0	642,208
22	376.30	MAINS-BARE STEEL	20	47,177,611	35,465,298	4,140,779	3,110,892	1,769,160	1,403,062	0	1,288,421
23	376.30	DIRECT - MAINS-BARE STEEL		80,803	0	0	0	0	0	80,803	0
24	376.80	MAINS-CAST IRON	20	(0)	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	20	1,444,656	1,086,006	126,798	95,261	54,175	42,964	0	39,454
26	378.20	M & R EQUIP - GENERAL - REGULATING	20	204,100,076	153,430,191	17,913,864	13,458,359	7,653,753	6,069,936	0	5,573,973
27	378.20	DIRECT - M & R EQUIP-GEN-REG		678,970	0	0	0	0	0	0	678,970
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	419,228	315,151	36,796	27,644	15,721	12,468	0	11,449
29	379.10	M & R EQUIP - CITY GATE	20	136,417	102,550	11,973	8,995	5,116	4,057	0	3,726
30	379.11	M & R EQUIP - EXCHANGE GAS	20	(450)	(338)	(40)	(30)	(17)	(13)	0	(12)
31	380.00	SERVICES	15	855,169,618	778,520,765	62,350,417	11,536,238	1,830,063	538,757	0	393,378
32	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	561	993
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	44,799,656	34,665,078	6,653,645	3,094,312	292,990	73,471	4,928	15,232
35	381.10	AUTOMATIC METER READING	16	25,134,959	19,448,929	3,733,044	1,736,072	164,383	41,221	2,765	8,546
36	382.00	METER INSTALLATIONS	16	45,542,208	35,239,650	6,763,929	3,145,600	297,846	74,689	5,010	15,484
37	383.00	HOUSE REGULATORS	21	17,656,503	16,128,686	1,243,901	250,369	27,191	4,414	530	1,413
38	384.00	HOUSE REG INSTALLATIONS	21	3,484,788	3,183,250	245,503	49,414	5,367	871	105	279
39	385.00	IND M&R EQUIPMENT	17	7,324,965	0	122,327	970,558	2,531,801	2,446,538	0	1,253,741
40	385.00	DIRECT - IND M&R EQUIPMENT		478,276	0	0	0	0	0	463,871	14,405
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,018,904	0	17,016	135,005	352,174	340,314	0	174,396
42	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	15,296	1,673	1,056	569	447	4	407
43	387.20	OTHER EQUIP ODORIZATION	11	117,248	92,205	10,086	6,364	3,427	2,692	22	2,452
44	387.42	OTHER EQUIP RADIO	11	119,609	94,062	10,289	6,492	3,496	2,746	23	2,501
45	387.44	OTHER EQUIP COMMUNICATION	11	588,831	463,063	50,651	31,962	17,212	13,520	112	12,313
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	11,112,902	8,739,298	955,932	603,208	324,830	255,152	2,112	232,371
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		69,585	0	0	0	0	0	69,585	0
48	387.50	GPS EQUIPMENT	11	<u>2,201,372</u>	<u>1,731,181</u>	<u>189,362</u>	<u>119,491</u>	<u>64,346</u>	<u>50,544</u>	<u>418</u>	<u>46,031</u>
49		TOTAL DISTRIBUTION PLANT		<u>3,935,404,105</u>	<u>3,094,800,324</u>	<u>338,510,343</u>	<u>213,628,406</u>	<u>115,014,218</u>	<u>90,361,853</u>	<u>806,232</u>	<u>82,282,729</u>
50	389-398	GENERAL PLANT	11	<u>37,620,859</u>	29,585,420	3,236,146	2,042,060	1,099,658	863,775	7,148	786,652
51		TOTAL GROSS PLANT		<u>4,061,081,498</u>	<u>3,193,317,685</u>	<u>349,553,399</u>	<u>220,887,862</u>	<u>118,631,633</u>	<u>93,090,541</u>	<u>839,646</u>	<u>84,760,732</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
DEPRECIATION RESERVE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE** **111, SCHEDULE 1**  
**CUSTOMER/DEMAND** **PAGE 4 OF 13**  
**WITNESS: K. L. Johnson**

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	30,097,805	23,669,215	2,589,013	1,633,709	879,759	691,046	5,719	629,345
2	350-362	UNDERGROUND STORAGE PLANT	25	5,915,001	4,390,410	700,454	682,177	126,581	6,388	8,991	0
<b>DISTRIBUTION PLANT</b>											
3	374.10	LAND - CITY GATE & M/L IND M&R	20	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	20	234,689	176,425	20,599	15,475	8,801	6,980	0	6,409
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	995,037	748,009	87,334	65,613	37,314	29,592	0	27,175
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	20	1,864,695	1,401,766	163,664	122,958	69,926	55,456	0	50,925
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	20	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	20	1,565,452	1,176,813	137,400	103,226	58,705	46,557	0	42,753
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	5,052	0	0	0	0	0	4,631	420
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	76,624	0	1,280	10,153	26,484	25,592	0	13,115
16	375.70	M & R STRUCTURES - OTHER	11	6,406,439	5,038,088	551,082	347,742	187,260	147,092	1,217	133,959
17	375.71	M & R STRUCTURES - OTHER LEASED	11	3,373,155	2,652,683	290,159	183,095	98,597	77,448	641	70,533
18	375.80	M & R STRUCTURES - COMMUNICATION	20	8,999	6,765	790	593	338	268	0	246
19	376.00	MAINS	20	340,878,631	256,252,102	29,918,918	22,477,537	12,782,949	10,137,731	0	9,309,395
20	376.00	DIRECT - MAINS - MLDS		44,704	0	0	0	0	0	44,664	40
21	376.08	MAINS-CSL REPLACEMENTS	20	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	20	33,350,989	25,071,273	2,927,216	2,199,164	1,250,662	991,858	0	910,816
23	376.30	DIRECT - MAINS-BARE STEEL		77,846	0	0	0	0	0	77,846	0
24	376.80	MAINS-CAST IRON	20	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	20	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	20	26,682,838	20,058,557	2,341,953	1,759,466	1,000,606	793,548	0	728,708
27	378.20	DIRECT - M & R EQUIP-GEN-REG		112,657	0	0	0	0	0	0	112,657
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	20	86,207	64,805	7,566	5,685	3,233	2,564	0	2,354
30	379.11	M & R EQUIP - EXCHANGE GAS	20	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	172,489,154	157,028,951	12,576,184	2,326,879	369,127	108,668	0	79,345
32	380.00	DIRECT - SERVICES		1,314	0	0	0	0	0	436	878
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	19,420,683	15,027,336	2,884,360	1,341,387	127,011	31,850	2,136	6,603
35	381.10	AUTOMATIC METER READING	16	19,754,808	15,285,875	2,933,984	1,364,465	129,196	32,398	2,173	6,717
36	382.00	METER INSTALLATIONS	16	16,518,699	12,781,839	2,453,357	1,140,947	108,032	27,091	1,817	5,616
37	383.00	HOUSE REGULATORS	21	8,581,133	7,838,608	604,541	121,681	13,215	2,145	257	687
38	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
39	385.00	IND M&R EQUIPMENT	17	2,839,179	0	47,414	376,191	981,334	948,286	0	485,954
40	385.00	DIRECT - IND M&R EQUIPMENT		99,994	0	0	0	0	0	93,657	6,337
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
42	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
43	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
44	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
45	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	3,700,379	2,910,015	318,307	200,857	108,162	84,961	703	77,375
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		18,143	0	0	0	0	0	18,143	0
48	387.50	GPS EQUIPMENT	11	<u>1,932,953</u>	<u>1,520,094</u>	<u>166,273</u>	<u>104,921</u>	<u>56,500</u>	<u>44,381</u>	<u>367</u>	<u>40,418</u>
49		TOTAL DISTRIBUTION PLANT		661,120,453	525,040,003	58,432,380	34,268,032	17,417,453	13,594,464	248,689	12,119,434
50	389-398	GENERAL PLANT	11	<u>11,134,452</u>	<u>8,756,244</u>	<u>957,786</u>	<u>604,378</u>	<u>325,460</u>	<u>255,647</u>	<u>2,116</u>	<u>232,821</u>
51		TOTAL DEPRECIATION RESERVE		<u>708,267,711</u>	<u>561,855,872</u>	<u>62,679,633</u>	<u>37,188,296</u>	<u>18,749,252</u>	<u>14,547,544</u>	<u>265,514</u>	<u>12,981,600</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 DEPRECIATION AND AMORTIZATION EXPENSE  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ALLOCATED COST OF SERVICE  
 CUSTOMER/DEMAND

111, SCHEDULE 1  
 PAGE 5 OF 13  
 WITNESS: K. L. Johnson

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	11,533,302	9,069,904	992,095	626,028	337,118	264,805	2,191	241,161
2	350-362	UNDERGROUND STORAGE PLANT	25	575,302	427,018	68,127	66,350	12,312	621	875	0
<u>DISTRIBUTION PLANT</u>											
3	374.10	LAND - CITY GATE & M/L IND M&R	20	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	20	0	0	0	0	0	0	0	0
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	82,275	61,849	7,221	5,425	3,085	2,447	0	2,247
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	20	34,750	26,123	3,050	2,291	1,303	1,034	0	949
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	20	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	20	190,323	143,073	16,705	12,550	7,137	5,660	0	5,198
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	534	0	0	0	0	0	479	55
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	483	0	8	64	167	161	0	83
16	375.70	M & R STRUCTURES - OTHER	11	1,207,250	949,394	103,848	65,530	35,288	27,719	229	25,244
17	375.71	M & R STRUCTURES - OTHER LEASED	11	558,661	439,337	48,056	30,324	16,330	12,827	106	11,682
18	375.80	M & R STRUCTURES - COMMUNICATION	20	349	262	31	23	13	10	0	10
19	376.00	MAINS	20	55,300,535	41,571,624	4,853,728	3,646,517	2,073,770	1,644,638	0	1,510,258
20	376.00	DIRECT - MAINS - MLDS		2,704	0	0	0	0	0	2,703	1
21	376.08	MAINS-CSL REPLACEMENTS	20	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	20	1,272,816	956,827	111,715	83,930	47,731	37,854	0	34,761
23	376.30	DIRECT - MAINS-BARE STEEL		8	0	0	0	0	0	8	0
24	376.80	MAINS-CAST IRON	20	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	20	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	20	8,662,466	6,511,922	760,305	571,203	324,843	257,622	0	236,572
27	378.20	DIRECT - M & R EQUIP-GEN-REG		24,536	0	0	0	0	0	0	24,536
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	20	5,881	4,421	516	388	221	175	0	161
30	379.11	M & R EQUIP - EXCHANGE GAS	20	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	25,843,593	23,527,232	1,884,256	348,630	55,305	16,282	0	11,888
32	380.00	DIRECT - SERVICES		42	0	0	0	0	0	15	27
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	1,057,168	818,015	157,011	73,019	6,914	1,734	116	359
35	381.10	AUTOMATIC METER READING	16	1,130,030	874,395	167,832	78,051	7,390	1,853	124	384
36	382.00	METER INSTALLATIONS	16	852,161	659,385	126,563	58,859	5,573	1,398	94	290
37	383.00	HOUSE REGULATORS	21	440,003	401,930	30,998	6,239	678	110	13	35
38	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
39	385.00	IND M&R EQUIPMENT	17	409,431	0	6,838	54,250	141,516	136,750	0	70,078
40	385.00	DIRECT - IND M&R EQUIPMENT		20,518	0	0	0	0	0	19,900	618
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
42	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
43	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
44	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
45	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	550,313	432,772	47,338	29,871	16,086	12,635	105	11,507
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		2,930	0	0	0	0	0	2,930	0
48	387.50	GPS EQUIPMENT	11	123,301	96,965	10,606	6,693	3,604	2,831	23	2,578
49		TOTAL DISTRIBUTION PLANT		97,773,061	77,475,525	8,336,624	5,073,856	2,746,953	2,163,738	26,846	1,949,518
51	389-398	GENERAL PLANT	11	1,708,268	1,343,399	146,945	92,725	49,933	39,222	325	35,720
52		NET DEPRECIATION & AMORTIZATION EXPENSE		111,589,933	88,315,846	9,543,791	5,858,958	3,146,315	2,468,386	30,237	2,226,400
53		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,134,298	4,037,663	441,652	278,690	150,076	117,884	976	107,358
54		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		116,724,231	92,353,510	9,985,444	6,137,648	3,296,391	2,586,269	31,212	2,333,758



**COLUMBIA GAS OF PENNSYLVANIA, INC.  
OPERATING REVENUE @ PROPOSED & CURRENT RATES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE** **111, SCHEDULE 1**  
**CUSTOMER/DEMAND** **PAGE 6 OF 13**  
**WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<b>PROPOSED OPERATING REVENUE</b>											
<b>SALES REVENUE</b>											
1	480/481	SALES BASE REVENUE		449,885,130	379,658,661	38,757,413	25,783,219	5,369,472	277,831	38,534	0
2		USP REVENUE		40,105,076	40,105,076	0	0	0	0	0	0
3		STAS REVENUE		0	0	0	0	0	0	0	0
4		RIDER CC - CUSTOMER CHOICE		36,288	28,265	4,108	3,915	0	0	0	0
5		GAS PROCUREMENT REVENUE		453,307	350,649	46,415	44,234	11,434	575	0	0
6		MERCHANT FUNCTION REVENUE		1,581,571	1,470,866	56,684	54,021	0	0	0	0
7		GAS COST REVENUE		<u>220,930,434</u>	<u>170,493,213</u>	<u>22,567,896</u>	<u>21,507,612</u>	<u>5,559,491</u>	<u>279,454</u>	<u>522,768</u>	<u>0</u>
8		TOTAL SALES REVENUE		712,991,806	592,106,730	61,432,516	47,393,001	10,940,397	557,860	561,302	0
<b>TRANSPORTATION REVENUE</b>											
9	489.00	TRANSPORTATION BASE REVENUE		162,532,796	49,388,090	16,188,239	31,544,855	30,845,636	28,879,596	1,407,326	4,279,054
10		USP REVENUE		5,769,296	5,769,296	0	0	0	0	0	0
11		STAS REVENUE		0	0	0	0	0	0	0	0
12		RIDER CC - CUSTOMER CHOICE		10,810	4,066	1,785	4,959	0	0	0	0
13		FLEX REVENUE		0	0	0	0	0	0	0	0
14		GAS COST REVENUE		<u>14,235,764</u>	<u>7,328,214</u>	<u>2,793,722</u>	<u>4,113,828</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15		TOTAL TRANSPORTATION REVENUE		182,548,666	62,489,666	18,983,746	35,663,642	30,845,636	28,879,596	1,407,326	4,279,054
<b>MISCELLANEOUS REVENUE</b>											
16	487.00	FORFEITED DISCOUNTS	10	1,008,379	740,120	91,591	94,364	44,399	30,140	2,450	5,314
17	488.00	MISCELLANEOUS REVENUE	6	98,441	90,139	7,027	1,150	101	17	3	5
18	493.00	RENTS	11	0	0	0	0	0	0	0	0
19	495.00	OTHER	6	<u>10,055</u>	<u>9,207</u>	<u>718</u>	<u>117</u>	<u>10</u>	<u>2</u>	<u>0</u>	<u>1</u>
20		TOTAL MISCELLANEOUS REVENUE		1,116,875	839,466	99,336	95,631	44,511	30,159	2,454	5,320
21		TOTAL PROPOSED OPERATING REVENUE		<u>896,657,347</u>	<u>655,435,862</u>	<u>80,515,598</u>	<u>83,152,274</u>	<u>41,830,544</u>	<u>29,467,615</u>	<u>1,971,082</u>	<u>4,284,374</u>
<b>CURRENT OPERATING REVENUE</b>											
<b>SALES REVENUE</b>											
22	480/481	SALES BASE REVENUE		394,309,250	333,226,776	33,876,299	22,483,508	4,456,336	227,797	38,534	0
23		USP REVENUE		36,891,356	36,891,356	0	0	0	0	0	0
24		STAS REVENUE		0	0	0	0	0	0	0	0
25		RIDER CC - CUSTOMER CHOICE		36,288	28,265	4,108	3,915	0	0	0	0
26		GAS PROCUREMENT REVENUE		453,307	350,649	46,415	44,234	11,434	575	0	0
27		MERCHANT FUNCTION REVENUE		1,581,571	1,470,866	56,684	54,021	0	0	0	0
28		GAS COST REVENUE		<u>220,930,434</u>	<u>170,493,213</u>	<u>22,567,896</u>	<u>21,507,612</u>	<u>5,559,491</u>	<u>279,454</u>	<u>522,768</u>	<u>0</u>
29		TOTAL SALES REVENUE		654,202,206	542,461,125	56,551,402	44,093,290	10,027,261	507,826	561,302	0
<b>TRANSPORTATION REVENUE</b>											
30	489.00	TRANSPORTATION BASE REVENUE		139,725,195	43,110,295	14,149,978	27,512,864	25,599,949	23,678,893	1,407,326	4,265,890
31		USP REVENUE		5,306,988	5,306,988	0	0	0	0	0	0
32		STAS REVENUE		0	0	0	0	0	0	0	0
33		RIDER CC - CUSTOMER CHOICE		10,810	4,066	1,785	4,959	0	0	0	0
34		FLEX REVENUE		0	0	0	0	0	0	0	0
35		GAS COST REVENUE		<u>14,235,764</u>	<u>7,328,214</u>	<u>2,793,722</u>	<u>4,113,828</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
36		TOTAL TRANSPORTATION REVENUE		159,278,757	55,749,563	16,945,485	31,631,651	25,599,949	23,678,893	1,407,326	4,265,890
<b>MISCELLANEOUS REVENUE</b>											
37	487.00	FORFEITED DISCOUNTS	10	915,980	672,302	83,199	85,717	40,331	27,379	2,226	4,827
38	488.00	MISCELLANEOUS REVENUE	6	98,441	90,139	7,027	1,150	101	17	3	5
39	493.00	RENTS	11	0	0	0	0	0	0	0	0
40	495.00	OTHER	6	<u>10,055</u>	<u>9,207</u>	<u>718</u>	<u>117</u>	<u>10</u>	<u>2</u>	<u>0</u>	<u>1</u>
41		TOTAL MISCELLANEOUS REVENUE		1,024,476	771,648	90,943	86,985	40,442	27,397	2,229	4,833
42		TOTAL CURRENT OPERATING REVENUE		<u>814,505,439</u>	<u>598,982,336</u>	<u>73,587,830</u>	<u>75,811,926</u>	<u>35,667,652</u>	<u>24,214,116</u>	<u>1,970,857</u>	<u>4,270,723</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
PRODUCTION & DISTRIBUTION O&M EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND**

**111, SCHEDULE 1  
PAGE 7 OF 13**

**WITNESS: K. L. Johnson**

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
2	807.00	PURCHASED GAS EXPENSE	4	977,581	739,198	105,432	106,507	23,110	1,163	2,170	0
3	807.00	GAS PROCUREMENT EXPENSE	4	453,307	342,768	48,889	49,388	10,716	539	1,006	0
4		TOTAL PURCHASED GAS		236,597,086	178,903,393	25,515,939	25,777,335	5,593,317	281,157	525,945	0
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>											
5	816.00	WELLS	25	0	0	0	0	0	0	0	0
6	817.00	LINES	25	0	0	0	0	0	0	0	0
7	818.00	COMPRESSOR STATION	25	10,617	7,880	1,257	1,225	227	12	16	0
8	820.00	M & R	25	0	0	0	0	0	0	0	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	1,835	1,362	217	212	39	2	3	0
11	825.00	STORAGE WELL ROYALTIES	25	7,356	5,460	871	848	157	8	11	0
12		TOTAL UNDERGROUND STORAGE OPERATIONS		19,808	14,702	2,346	2,285	424	21	30	0
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>											
13	832.00	WELLS	25	0	0	0	0	0	0	0	0
14	834.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
15	836.00	PURIFICATION	25	0	0	0	0	0	0	0	0
16	840.00	OTHER STORAGE - OPERATION SUPERV - ENG	25	0	0	0	0	0	0	0	0
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		0	0	0	0	0	0	0	0
17		TOTAL UNDERGROUND STORAGE		19,808	14,702	2,346	2,285	424	21	30	0
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
18	870.00	SUPERVISION & ENGINEERING	18	8,571,635	6,767,649	728,503	449,839	251,149	199,376	514	174,604
19	871.00	LOAD DISPATCHING	13	313,341	235,532	27,499	20,659	11,750	9,319	25	8,557
20	874.00	MAINS & SERVICES	14	26,315,390	20,801,263	2,213,914	1,397,874	759,462	595,254	1,579	546,044
21	875.00	M & R - GENERAL	13	792,716	595,869	69,569	52,264	29,727	23,575	63	21,649
22	876.00	M & R - INDUSTRIAL	17	320,624	0	5,354	42,483	110,821	107,088	0	54,878
23	878.00	METERS & HOUSE REGULATORS	23	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176	528
24	879.00	CUSTOMER INSTALLATIONS	15	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0	2,695
25	880.00	OTHER	18	3,842,068	3,033,466	326,537	201,632	112,573	89,367	231	78,263
26	881.00	RENTS	18	61,318	48,413	5,211	3,218	1,797	1,426	4	1,249
27		TOTAL DISTRIBUTION OPERATIONS		47,835,993	38,215,804	4,043,918	2,353,642	1,299,973	1,031,596	2,592	888,468
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
28	885.00	SUPERVISION & ENGINEERING	18	160,847	126,995	13,670	8,441	4,713	3,741	10	3,277
29	886.00	STRUCTURES AND IMPROVEMENTS	13	26,846	20,180	2,356	1,770	1,007	798	2	733
30	887.00	MAINS	13	26,524,141	19,937,666	2,327,759	1,748,737	994,655	788,828	2,122	724,374
31	889.00	M & R - GENERAL	13	1,227,221	922,477	107,701	80,911	46,021	36,498	98	33,515
32	890.00	M & R - INDUSTRIAL	17	153,682	0	2,567	20,363	53,119	51,330	0	26,304
33	892.00	SERVICES	15	5,980,905	5,444,837	436,068	80,682	12,799	3,768	0	2,751
34	893.00	METERS & HOUSE REGULATORS	23	533,853	424,621	72,839	32,341	3,080	758	53	160
35	894.00	OTHER EQUIPMENT	18	1,258,704	993,797	106,977	66,057	36,880	29,278	76	25,640
36		TOTAL DISTRIBUTION MAINTENANCE		35,866,199	27,870,573	3,069,936	2,039,302	1,152,274	914,999	2,361	816,755
37		TOTAL DISTRIBUTION		83,702,192	66,086,377	7,113,854	4,392,944	2,452,246	1,946,595	4,953	1,705,223

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**OTHER O&M EXPENSES**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND**

**111, SCHEDULE 1  
PAGE 8 OF 13  
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	708,802	649,022	50,594	8,279	730	121	21	35
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENS	6	7,791,838	7,134,674	556,181	91,009	8,026	1,325	234	390
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	100,416	66,433	28,564	5,219	200	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	6,771,837	6,302,481	250,016	219,340	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	543,670	(0)	141	11,194	259,896	216,707	17,702	38,030
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	1,581,571	1,470,866	56,684	54,021	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES		42,198,344	42,198,344	0	0	0	0	0	0
9	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	7	936,875	871,940	34,589	30,345	0	0	0	0
10	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	8	75,216	(0)	20	1,549	35,956	29,981	2,449	5,261
11	905.00	MISCELLANEOUS	6	4,483	4,105	320	52	5	1	0	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
13		TOTAL CUSTOMER ACCOUNTS		<u>60,713,052</u>	<u>58,697,865</u>	<u>977,111</u>	<u>421,008</u>	<u>304,812</u>	<u>248,134</u>	<u>20,406</u>	<u>43,716</u>
<u>CUST SERVICE &amp; INFORMATION EXPENSES</u>											
14	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	908.00	CUSTOMER ASSISTANCE	6	1,927	1,765	138	23	2	0	0	0
16	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	195,512	179,023	13,956	2,284	201	33	6	10
17	910.00	MISCELLANEOUS	6	1,344,985	1,231,549	96,005	15,709	1,385	229	40	67
18	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
19	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
20	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
21		TOTAL CUST SERVICE & INFORMATION		<u>1,542,424</u>	<u>1,412,336</u>	<u>110,098</u>	<u>18,016</u>	<u>1,589</u>	<u>262</u>	<u>46</u>	<u>77</u>
<u>SALES EXPENSES</u>											
22	912.00	DEMONSTRATION	6	7,491	6,859	535	88	8	1	0	0
23	913.00	ADVERTISING	6	<u>153,596</u>	<u>140,642</u>	<u>10,964</u>	<u>1,794</u>	<u>158</u>	<u>26</u>	<u>5</u>	<u>8</u>
24		TOTAL SALES		<u>161,087</u>	<u>147,501</u>	<u>11,498</u>	<u>1,882</u>	<u>166</u>	<u>27</u>	<u>5</u>	<u>8</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
25	920.00	SALARIES	19	28,887,630	23,178,857	2,429,161	1,414,916	755,700	590,174	2,600	516,222
26	921.00	OFFICE SUPPLIES & EXPENSES	19	4,233,579	3,396,939	356,002	207,361	110,750	86,492	381	75,654
27	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
28	923.00	OUTSIDE SERVICES EMPLOYED	19	30,079,164	24,134,920	2,529,357	1,473,278	786,871	614,517	2,707	537,515
29	924.00	PROPERTY INSURANCE	19	191,229	153,438	16,080	9,366	5,003	3,907	17	3,417
30	925.00	INJURIES AND DAMAGES	19	6,822,200	5,473,997	573,679	334,151	178,469	139,378	614	121,913
31	926.00	EMPLOYEE PENSIONS & BENEFITS	24	15,122,183	12,174,870	1,265,576	709,230	393,479	313,029	756	265,243
32	928.00	REGULATORY COMMISSION EXPENSES	19	2,604,617	2,089,893	219,022	127,574	68,137	53,212	234	46,545
33	930.00	MISCELLANEOUS GENERAL	19	1,227,037	984,550	103,182	60,100	32,099	25,068	110	21,927
34	931.00	RENTS-GENERAL	19	4,314,939	3,462,221	362,843	211,346	112,879	88,154	388	77,108
35	932.00	MAINTENANCE	19	<u>4,563,346</u>	<u>3,661,538</u>	<u>383,732</u>	<u>223,513</u>	<u>119,377</u>	<u>93,229</u>	<u>411</u>	<u>81,547</u>
36		TOTAL ADMINISTRATIVE & GENERAL		<u>98,045,924</u>	<u>78,711,221</u>	<u>8,238,633</u>	<u>4,770,835</u>	<u>2,562,764</u>	<u>2,007,161</u>	<u>8,219</u>	<u>1,747,091</u>
37		TOTAL O & M EXPENSES		<u>480,781,573</u>	<u>383,973,396</u>	<u>41,969,479</u>	<u>35,384,303</u>	<u>10,915,319</u>	<u>4,483,358</u>	<u>559,604</u>	<u>3,496,115</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
TAXES OTHER THAN INCOME TAXES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND**

**111, SCHEDULE 1  
PAGE 9 OF 13**

**WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u>	<u>ACCOUNT TITLE</u>	<u>ALLOC FACTOR</u>	<u>TOTAL COMPANY</u>	<u>RSS/RDS</u>	<u>SGS/DS-1</u>	<u>SGS/DS-2</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>	<u>FLEX</u>
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>	<u>(I)</u>	<u>(J)</u>	<u>(K)</u>
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	95,972	77,267	8,032	4,501	2,497	1,987	5	1,683
2	408.00	FICA	24	<u>2,867,303</u>	<u>2,308,466</u>	<u>239,965</u>	<u>134,477</u>	<u>74,607</u>	<u>59,353</u>	<u>143</u>	<u>50,293</u>
3		TOTAL FEDERAL TAXES		<u>2,963,275</u>	<u>2,385,732</u>	<u>247,997</u>	<u>138,978</u>	<u>77,104</u>	<u>61,340</u>	<u>148</u>	<u>51,976</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	434,680	341,837	37,391	23,594	12,706	9,980	83	9,089
5	408.00	PA STATE UNEMPLOYMENT	24	0	0	0	0	0	0	0	0
6	408.00	STATE CAPITAL STOCK TAX	11	0	0	0	0	0	0	0	0
7	408.00	LICENSE AND FRANCHISE TAX	11	100	79	9	5	3	2	0	2
8	408.00	STATE SALES AND USE TAX	19	182,687	146,585	15,362	8,948	4,779	3,732	16	3,265
9	408.00	OTHER	19	231	185	19	11	6	5	0	4
10		TOTAL STATE TAXES		<u>617,698</u>	<u>488,685</u>	<u>52,781</u>	<u>32,559</u>	<u>17,494</u>	<u>13,720</u>	<u>99</u>	<u>12,360</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,580,973</u>	<u>2,874,418</u>	<u>300,778</u>	<u>171,537</u>	<u>94,598</u>	<u>75,059</u>	<u>247</u>	<u>64,336</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**RATE BASE**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND**

**111, SCHEDULE 1**  
**PAGE 10 OF 13**  
**WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	101-107	GROSS PLANT [PAGE 3]		4,061,081,498	3,193,317,685	349,553,399	220,887,862	118,631,633	93,090,541	839,646	84,760,732
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,816,611	449,368	437,642	81,206	4,098	5,768	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(708,267,711)	(561,855,872)	(62,679,633)	(37,188,296)	(18,749,252)	(14,547,544)	(265,514)	(12,981,600)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	(121,333)	(19,358)	(18,853)	(3,498)	(177)	(248)	0
5		NET PLANT		3,356,445,013	2,634,157,091	287,303,776	184,118,355	99,960,088	78,546,918	579,652	71,779,132
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	1,332,307	1,047,739	114,605	72,318	38,943	30,590	253	27,859
7	164.00	GAS STORED UNDERGROUND - FSS	25	40,836,689	30,311,032	4,835,881	4,709,695	873,905	44,104	62,072	0
8	165.00	PREPAYMENTS	19	4,065,141	3,261,787	341,838	199,111	106,344	83,051	366	72,644
9	165.00	CLOUD BASED ASSETS	11	0	0	0	0	0	0	0	0
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		TOTAL WORKING CAPITAL		46,234,137	34,620,558	5,292,324	4,981,124	1,019,192	157,745	62,691	100,503
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	67,706,185	53,239,405	5,827,471	3,682,539	1,977,698	1,551,826	14,218	1,413,028
14	282.00	ACCUMULATED DEF INCOME TAX	12	(508,547,561)	(399,886,203)	(43,770,689)	(27,659,902)	(14,854,674)	(11,655,910)	(106,795)	(10,613,388)
15	283.00	ACCUMULATED DEF INCOME TAX	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16		TOTAL DEFERRED INCOME TAXES		(440,841,376)	(346,646,798)	(37,943,218)	(23,977,363)	(12,876,976)	(10,104,084)	(92,577)	(9,200,360)
17	235.00	CUSTOMER DEPOSITS	9	(3,554,025)	(2,351,271)	(1,010,978)	(184,703)	(7,073)	0	0	0
18	252.00	CUSTOMER ADVANCES	20	<u>11,265</u>	<u>8,468</u>	<u>989</u>	<u>743</u>	<u>422</u>	<u>335</u>	<u>0</u>	<u>308</u>
19		RATE BASE		<u>2,958,295,013</u>	<u>2,319,788,048</u>	<u>253,642,893</u>	<u>164,938,156</u>	<u>88,095,653</u>	<u>68,600,914</u>	<u>549,766</u>	<u>62,679,583</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATE/FEDERAL INCOME TAXES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND**

**111, SCHEDULE 1  
PAGE 11 OF 13  
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		213,418,663	119,781,013	21,332,129	34,118,438	21,361,345	17,069,430	1,379,794	(1,623,486)
2	STATUTORY ADJUSTMENTS	12	(105,048,704)	(82,602,947)	(9,041,542)	(5,713,599)	(3,068,473)	(2,407,716)	(22,060)	(2,192,366)
3	INTEREST ON DEBT		(58,870,071)	(46,163,782)	(5,047,494)	(3,282,269)	(1,753,103)	(1,365,158)	(10,940)	(1,247,324)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(27,410,719)</u>	<u>(21,553,871)</u>	<u>(2,359,241)</u>	<u>(1,490,869)</u>	<u>(800,667)</u>	<u>(628,254)</u>	<u>(5,756)</u>	<u>(572,062)</u>
5	STATE TAXABLE INCOME		22,089,169	(30,539,588)	4,883,853	23,631,700	15,739,102	12,668,302	1,341,037	(5,635,237)
6	NET OPERATING LOSS DEDUCTION	12	<u>(7,797,926)</u>	<u>(6,131,743)</u>	<u>(671,168)</u>	<u>(424,129)</u>	<u>(227,777)</u>	<u>(178,729)</u>	<u>(1,638)</u>	<u>(162,743)</u>
	STATE TAXABLE INCOME		14,291,243	(36,671,331)	4,212,686	23,207,571	15,511,324	12,489,573	1,339,400	(5,797,980)
7	STATE NET INCOME TAX @ 9.99%		1,427,695	(3,663,466)	420,847	2,318,436	1,549,581	1,247,708	133,806	(579,218)
8	DEFERRED INCOME TAXES	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	STATE INCOME TAX		1,427,695	(3,663,466)	420,847	2,318,436	1,549,581	1,247,708	133,806	(579,218)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		213,418,663	119,781,013	21,332,129	34,118,438	21,361,345	17,069,430	1,379,794	(1,623,486)
11	STATE NET INCOME TAX (LINE 9)		(1,427,695)	3,663,466	(420,847)	(2,318,436)	(1,549,581)	(1,247,708)	(133,806)	579,218
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(163,918,774)</u>	<u>(128,894,250)</u>	<u>(14,108,489)</u>	<u>(8,915,542)</u>	<u>(4,788,067)</u>	<u>(3,757,018)</u>	<u>(34,423)</u>	<u>(3,420,985)</u>
13	FEDERAL TAXABLE INCOME		48,072,193	(5,449,771)	6,802,793	22,884,459	15,023,696	12,064,703	1,211,565	(4,465,252)
14	FEDERAL INCOME TAX @ 21%		10,095,161	(1,144,452)	1,428,587	4,805,736	3,154,976	2,533,588	254,429	(937,703)
15	DEFERRED INCOME TAXES	12	23,878,126	18,776,087	2,055,190	1,298,731	697,480	547,287	5,014	498,337
16	TAX REFUND AMORTIZATION	12	0	0	0	0	0	0	0	0
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(3,107,233)	(2,443,310)	(267,440)	(169,002)	(90,762)	(71,218)	(653)	(64,848)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	FEDERAL INCOME TAX		30,866,054	15,188,324	3,216,337	5,935,465	3,761,694	3,009,656	258,791	(504,214)
20	STATE NET INCOME TAX (LINE 9)		<u>1,427,695</u>	<u>(3,663,466)</u>	<u>420,847</u>	<u>2,318,436</u>	<u>1,549,581</u>	<u>1,247,708</u>	<u>133,806</u>	<u>(579,218)</u>
21	TOTAL INCOME TAXES		<u>32,293,749</u>	<u>11,524,858</u>	<u>3,637,185</u>	<u>8,253,902</u>	<u>5,311,275</u>	<u>4,257,365</u>	<u>392,597</u>	<u>(1,083,433)</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**ALLOCATION FACTORS**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND**

**111, SCHEDULE 1  
PAGE 12 OF 13  
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
1	DESIGN DAY	1	760,752,000	448,800,000	87,000,000	106,200,000	65,877,000	52,875,000	0	48,648,000
2	PERCENT		100.000%	52.600%	11.436%	13.960%	8.659%	6.950%	0.000%	6.395%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	40,187,696	31,030,925	4,107,511	3,914,532	1,011,865	50,863	72,000	0
4	PERCENT		100.000%	77.214%	10.221%	9.741%	2.518%	0.127%	0.179%	0.000%
5	THROUGHPUT EXCLUDING MLDS	3	68,196,163	35,096,960	5,891,881	8,873,377	6,997,482	11,336,463	0	9,070,033
6	PERCENT		100.000%	45.424%	7.625%	11.484%	9.056%	14.672%	0.000%	11.739%
7	GAS PURCHASED EXPENSE	4	235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
8	PERCENT		100.000%	75.615%	10.785%	10.895%	2.364%	0.119%	0.222%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	49.609%	9.050%	12.095%	8.434%	10.337%	0.000%	10.475%
11	AVERAGE NO. OF CUSTOMERS	6	445,886	408,304	31,827	5,206	461	76	12	22
12	PERCENT		100.000%	91.566%	7.138%	1.168%	0.103%	0.017%	0.003%	0.005%
13	DISTRIBUTION UNCOLLECTIBLES	7	10,780,271	10,033,086	397,994	349,191	0	0	0	0
14	PERCENT		100.000%	93.069%	3.692%	3.239%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	56,226,864	0	15,723	1,244,486	28,900,392	24,097,635	1,968,628	4,229,036
16	PERCENT		100.000%	0.000%	0.026%	2.059%	47.804%	39.860%	3.256%	6.995%
17	CUSTOMER DEPOSITS	9	3,061,609	2,025,505	870,896	159,110	6,098	0	0	0
18	PERCENT		100.000%	66.158%	28.446%	5.197%	0.199%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	911,176	673,585	82,758	85,266	40,116	27,234	2,217	4,803
20	PERCENT		100.000%	73.397%	9.083%	9.358%	4.403%	2.989%	0.243%	0.527%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	3,790,131,547	3,044,262,469	332,982,354	210,140,155	113,135,781	88,886,352	724,436	80,938,968
22	PERCENT		100.000%	78.641%	8.602%	5.428%	2.923%	2.296%	0.019%	2.091%
23	GROSS PLANT	12	4,061,081,498	3,193,317,685	349,553,399	220,887,862	118,631,633	93,090,541	839,646	84,760,732
24	PERCENT		100.000%	78.633%	8.607%	5.439%	2.921%	2.292%	0.021%	2.087%
25	MAINS - ACCOUNT 376	13	2,644,109,951	1,987,516,036	232,054,011	174,337,946	99,145,784	78,629,216	222,344	72,204,615
26	PERCENT		100.000%	75.168%	8.776%	6.593%	3.750%	2.974%	0.008%	2.731%

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
ALLOCATION FACTORS (CONT.)  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
CUSTOMER/DEMAND**

**111, SCHEDULE 1  
PAGE 13 OF 13  
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	3,426,682,137	2,766,036,801	294,404,428	185,874,184	100,975,847	79,167,973	222,905	72,598,986
28	PERCENT		100.000%	79.046%	8.413%	5.312%	2.886%	2.262%	0.006%	2.075%
29	SERVICES	15	682,114,575	621,271,819	49,753,729	9,203,137	1,458,945	426,945	0	311,002
30	PERCENT		100.000%	91.037%	7.291%	1.349%	0.214%	0.063%	0.000%	0.046%
31	METERS	16	32,930,330	25,489,253	4,892,469	2,275,242	215,583	54,081	3,702	11,110
32	PERCENT		100.000%	77.378%	14.852%	6.907%	0.654%	0.164%	0.011%	0.034%
33	INDUSTRIAL M & R	17	4,142,526	0	83,468	662,241	1,727,508	1,669,309	0	855,474
34	PERCENT		100.000%	0.000%	1.670%	13.250%	34.564%	33.400%	0.000%	17.116%
35	OTHER DISTRIBUTION O & M EXPENSES	18	68,385,430	55,116,057	5,932,955	3,663,757	2,045,135	1,623,407	4,119	1,422,190
36	PERCENT		100.000%	78.954%	8.499%	5.248%	2.930%	2.326%	0.006%	2.037%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & C	19	93,756,205	76,597,117	8,027,778	4,675,579	2,497,211	1,950,055	8,466	1,705,733
38	PERCENT		100.000%	80.238%	8.409%	4.898%	2.616%	2.043%	0.009%	1.787%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	75.174%	8.777%	6.594%	3.750%	2.974%	0.000%	2.731%
41	HOUSE REGULATORS (GPA 383)	21	3,540,442	3,234,348	249,448	50,215	5,457	878	96	288
42	PERCENT		100.000%	91.347%	7.045%	1.418%	0.154%	0.025%	0.003%	0.008%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	62.390%	8.914%	9.345%	6.092%	6.656%	0.000%	6.603%
45	METERS	23	136,577,161	108,665,592	18,640,022	8,275,768	787,776	194,667	13,337	40,954
46	PERCENT		100.000%	79.539%	13.644%	6.058%	0.577%	0.142%	0.010%	0.030%
47	LABOR	24	35,105,940	28,768,371	2,990,501	1,675,709	929,802	739,597	1,960	626,817
48	PERCENT		100.000%	80.510%	8.369%	4.690%	2.602%	2.070%	0.005%	1.754%
49	SALES AND CHOICE TRANSPORTATION	25	47,284,578	35,096,960	5,599,368	5,453,523	1,011,865	50,863	72,000	0
50	PERCENT		100.000%	74.225%	11.842%	11.533%	2.140%	0.108%	0.152%	0.000%



COLUMBIA GAS OF PENNSYLVANIA, INC.  
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2022 -  
WITNESS: K. L. Johnson  
STUDY TYPE: PEAK & AVERAGE  
FORECASTED TEST YEAR: DECEMBER 31, 2023  
111, SCHEDULE 2

<u>PAGE</u>	<u>DESCRIPTION</u>
1	RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
7	PRODUCTION & DISTRIBUTION O&M EXPENSES
8	OTHER O&M EXPENSES
9	TAXES OTHER THAN INCOME TAXES
10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**111, SCHEDULE 2  
PAGE 1 OF 30**

**WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		896,657,347	655,435,862	80,515,598	83,152,274	41,830,544	29,467,615	1,971,082	4,284,374
2	PRODUCTS PURCHASED [PAGE 7]		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		246,645,581	176,713,417	17,017,656	16,341,371	10,956,214	12,952,290	36,838	12,627,795
4	DEPRECIATION & AMORTIZATION [PAGE 5]		116,724,231	71,651,290	10,206,441	10,592,372	7,089,435	8,548,775	31,212	8,604,707
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,580,973</u>	<u>2,329,649</u>	<u>306,616</u>	<u>288,743</u>	<u>194,417</u>	<u>231,941</u>	<u>247</u>	<u>229,360</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		602,116,983	428,515,783	52,892,331	52,843,926	23,799,556	22,012,461	591,066	21,461,861
7	OPERATING INCOME BEFORE TAXES		294,540,364	226,920,079	27,623,267	30,308,348	18,030,988	7,455,154	1,380,016	(17,177,487)
8	INCOME TAXES		55,731,512	48,053,298	5,395,309	5,953,632	3,327,844	(125,619)	392,661	(7,265,612)
9	INVESTMENT TAX CREDIT	12	<u>(221,354)</u>	<u>(132,184)</u>	<u>(19,499)</u>	<u>(21,051)</u>	<u>(14,138)</u>	<u>(17,133)</u>	<u>(47)</u>	<u>(17,303)</u>
10	NET INCOME TAXES		55,510,158	47,921,115	5,375,810	5,932,581	3,313,706	(142,752)	392,614	(7,282,915)
11	OPERATING INCOME		239,030,206	178,998,965	22,247,457	24,375,767	14,717,282	7,597,906	987,402	(9,894,572)
12	RATE BASE [PAGE 10]		2,958,295,013	1,748,524,511	259,742,831	287,859,226	192,761,937	233,132,653	549,766	235,724,089
13	RATE OF RETURN EARNED ON RATE BASE		8.080%	10.237%	8.565%	8.468%	7.635%	3.259%	179.604%	-4.198%
14	UNITIZED RETURN		1.00000	1.26696	1.06002	1.04802	0.94493	0.40334	22.22822	(0.51955)

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**111, SCHEDULE 2**

**PAGE 2 OF 30**

**WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		814,505,439	598,982,336	73,587,830	75,811,926	35,667,652	24,214,116	1,970,857	4,270,723
2	PRODUCTS PURCHASED [PAGE 7]		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		245,615,375	176,005,475	16,930,780	16,249,321	10,878,930	12,886,410	36,836	12,627,624
4	DEPRECIATION & AMORTIZATION [PAGE 5]		116,724,231	71,651,290	10,206,441	10,592,372	7,089,435	8,548,775	31,212	8,604,707
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,580,973</u>	<u>2,329,649</u>	<u>306,616</u>	<u>288,743</u>	<u>194,417</u>	<u>231,941</u>	<u>247</u>	<u>229,360</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		601,086,777	427,807,841	52,805,455	52,751,876	23,722,272	21,946,581	591,063	21,461,690
7	OPERATING INCOME BEFORE TAXES		213,418,663	171,174,495	20,782,375	23,060,050	11,945,381	2,267,536	1,379,794	(17,190,967)
8	INCOME TAXES [PAGE 11]		32,293,749	31,947,228	3,418,832	3,859,446	1,569,584	(1,624,431)	392,597	(7,269,507)
9	INVESTMENT TAX CREDIT	12	<u>(221,354)</u>	<u>(132,184)</u>	<u>(19,499)</u>	<u>(21,051)</u>	<u>(14,138)</u>	<u>(17,133)</u>	<u>(47)</u>	<u>(17,303)</u>
10	NET INCOME TAXES		32,072,395	31,815,045	3,399,333	3,838,395	1,555,446	(1,641,564)	392,550	(7,286,810)
11	OPERATING INCOME		181,346,268	139,359,450	17,383,042	19,221,654	10,389,934	3,909,100	987,244	(9,904,157)
12	RATE BASE [PAGE 10]		2,958,295,013	1,748,524,511	259,742,831	287,859,226	192,761,937	233,132,653	549,766	235,724,089
13	RATE OF RETURN EARNED ON RATE BASE		6.130%	7.970%	6.692%	6.677%	5.390%	1.677%	179.575%	-4.202%
14	UNITIZED RETURN		1.00000	1.30016	1.09168	1.08923	0.87928	0.27357	29.29445	(0.68548)

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**GROSS PLANT (Accounts 101 & 106)**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

ALLOCATED COST OF SERVICE												111, SCHEDULE 2
PEAK & AVERAGE												PAGE 3 OF 30
												WITNESS: K. L. Johnson
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$	
1	301-305	INTANGIBLE PLANT	11	80,887,198	48,282,378	7,121,309	7,689,137	5,172,736	6,271,993	15,369	6,334,277	
2	350-362	UNDERGROUND STORAGE PLANT	25	7,169,335	5,321,439	848,993	826,839	153,424	7,743	10,897	0	
<u>DISTRIBUTION PLANT</u>												
3	374.10	LAND - CITY GATE & M/L IND M&R	5	21,944	10,886	1,986	2,654	1,851	2,268	0	2,299	
4	374.20	LAND - OTHER DISTRIBUTION	5	3,361,093	1,667,404	304,179	406,524	283,475	347,436	0	352,075	
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	95,361	47,308	8,630	11,534	8,043	9,858	0	9,989	
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	4,778,410	2,370,522	432,446	577,949	403,011	493,944	0	500,539	
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0	
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	13	6	1	2	1	1	0	1	
9	374.50	RIGHTS OF WAY	5	3,233,171	1,603,944	292,602	391,052	272,686	334,213	0	338,675	
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0	
11	375.20	M & R STRUCTURES - CITY GATE	5	7,026	3,486	636	850	593	726	0	736	
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	4,012	1,991	363	485	338	415	0	420	
13	375.40	M & R STRUCTURES - REGULATING	5	7,939,336	3,938,625	718,510	960,263	669,604	820,689	0	831,646	
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	27,126	0	0	0	0	0	24,324	2,802	
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	86,228	0	1,440	11,425	29,804	28,800	0	14,759	
16	375.70	M & R STRUCTURES - OTHER	11	42,981,846	25,656,294	3,784,122	4,085,854	2,748,689	3,332,812	8,167	3,365,908	
17	375.71	M & R STRUCTURES - OTHER LEASED	11	7,122,746	4,251,638	627,087	677,088	455,500	552,298	1,353	557,782	
18	375.80	M & R STRUCTURES - COMMUNICATION	5	16,515	8,193	1,495	1,998	1,393	1,707	0	1,730	
19	376.00	MAINS	5	2,573,194,470	1,276,536,044	232,874,100	311,227,871	217,023,222	265,991,112	0	269,542,121	
20	376.00	DIRECT - MAINS - MLDS		141,586	0	0	0	0	0	141,540	45	
21	376.08	MAINS-CSL REPLACEMENTS	5	23,515,481	11,665,795	2,128,151	2,844,197	1,983,296	2,430,795	0	2,463,247	
22	376.30	MAINS-BARE STEEL	5	47,177,611	23,404,341	4,269,574	5,706,132	3,978,960	4,876,750	0	4,941,855	
23	376.30	DIRECT - MAINS-BARE STEEL		80,803	0	0	0	0	0	80,803	0	
24	376.80	MAINS-CAST IRON	5	(0)	0	0	0	0	0	0	0	
25	378.10	M & R EQUIP - GENERAL	5	1,444,656	716,680	130,741	174,731	121,842	149,334	0	151,328	
26	378.20	M & R EQUIP - GENERAL - REGULATING	5	204,100,076	101,252,007	18,471,057	24,685,904	17,213,800	21,097,825	0	21,379,483	
27	378.20	DIRECT - M & R EQUIP-GEN-REG		678,970	0	0	0	0	0	0	678,970	
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	419,228	207,975	37,940	50,706	35,358	43,336	0	43,914	
29	379.10	M & R EQUIP - CITY GATE	5	136,417	67,675	12,346	16,500	11,505	14,101	0	14,290	
30	379.11	M & R EQUIP - EXCHANGE GAS	5	(450)	(223)	(41)	(54)	(38)	(47)	0	(47)	
31	380.00	SERVICES	15	855,169,618	778,520,765	62,350,417	11,536,238	1,830,063	538,757	0	393,378	
32	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	561	993	
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0	
34	381.00	METERS	16	44,799,656	34,665,078	6,653,645	3,094,312	292,990	73,471	4,928	15,232	
35	381.10	AUTOMATIC METER READING	16	25,134,959	19,448,929	3,733,044	1,736,072	164,383	41,221	2,765	8,546	
36	382.00	METER INSTALLATIONS	16	45,542,208	35,239,650	6,763,929	3,145,600	297,846	74,689	5,010	15,484	
37	383.00	HOUSE REGULATORS	21	17,656,503	16,128,686	1,243,901	250,369	27,191	4,414	530	1,413	
38	384.00	HOUSE REG INSTALLATIONS	21	3,484,788	3,183,250	245,503	49,414	5,367	871	105	279	
39	385.00	IND M&R EQUIPMENT	17	7,324,965	0	122,327	970,558	2,531,801	2,446,538	0	1,253,741	
40	385.00	DIRECT - IND M&R EQUIPMENT		478,276	0	0	0	0	0	463,871	14,405	
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,018,904	0	17,016	135,005	352,174	340,314	0	174,396	
42	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	11,610	1,712	1,849	1,244	1,508	4	1,523	
43	387.20	OTHER EQUIP ODORIZATION	11	117,248	69,986	10,323	11,146	7,498	9,091	22	9,182	
44	387.42	OTHER EQUIP RADIO	11	119,609	71,396	10,530	11,370	7,649	9,275	23	9,367	
45	387.44	OTHER EQUIP COMMUNICATION	11	588,831	351,479	51,841	55,974	37,656	45,658	112	46,111	
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	11,112,902	6,633,403	978,380	1,056,393	710,670	861,694	2,112	870,251	
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		69,585	0	0	0	0	0	69,585	0	
48	387.50	GPS EQUIPMENT	11	<u>2,201,372</u>	<u>1,314,021</u>	<u>193,809</u>	<u>209,262</u>	<u>140,778</u>	<u>170,694</u>	<u>418</u>	<u>172,389</u>	
49		TOTAL DISTRIBUTION PLANT		3,935,404,105	2,349,048,842	346,473,740	374,097,227	251,650,239	305,146,572	806,232	308,181,255	
50	389-398	GENERAL PLANT	11	<u>37,620,859</u>	22,456,267	3,312,140	3,576,239	2,405,854	2,917,121	7,148	2,946,090	
51		TOTAL GROSS PLANT		<u>4,061,081,498</u>	<u>2,425,108,925</u>	<u>357,756,182</u>	<u>386,189,442</u>	<u>259,382,253</u>	<u>314,343,430</u>	<u>839,646</u>	<u>317,461,621</u>	

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**DEPRECIATION RESERVE**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**111, SCHEDULE 2  
PAGE 4 OF 30  
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT. NO.</u> <u>(A)</u>	<u>ACCOUNT TITLE</u> <u>(B)</u>	<u>ALLOC FACTOR</u> <u>(C)</u>	<u>TOTAL COMPANY</u> <u>(D)</u> \$	<u>RSS/RDS</u> <u>(E)</u> \$	<u>SGS/DS-1</u> <u>(F)</u> \$	<u>SGS/DS-2</u> <u>(G)</u> \$	<u>SDS/LGSS</u> <u>(H)</u> \$	<u>LDS/LGSS</u> <u>(I)</u> \$	<u>MLDS</u> <u>(J)</u> \$	<u>FLEX</u> <u>(K)</u> \$
1	301-305	INTANGIBLE PLANT	11	30,097,805	17,965,681	2,649,811	2,861,097	1,924,755	2,333,784	5,719	2,356,959
2	350-362	UNDERGROUND STORAGE PLANT	25	5,915,001	4,390,410	700,454	682,177	126,581	6,388	8,991	0
<u>DISTRIBUTION PLANT</u>											
3	374.10	LAND - CITY GATE & M/L IND M&R	5	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	5	234,689	116,427	21,239	28,386	19,794	24,260	0	24,584
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	995,037	493,628	90,051	120,350	83,921	102,857	0	104,230
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	5	1,864,695	925,057	168,755	225,535	157,268	192,754	0	195,327
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	5	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	5	1,565,452	776,605	141,673	189,342	132,030	161,821	0	163,981
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	5,052	0	0	0	0	0	4,631	420
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	76,624	0	1,280	10,153	26,484	25,592	0	13,115
16	375.70	M & R STRUCTURES - OTHER	11	6,406,439	3,824,068	564,023	608,996	409,692	496,755	1,217	501,688
17	375.71	M & R STRUCTURES - OTHER LEASED	11	3,373,155	2,013,470	296,973	320,652	215,713	261,554	641	264,152
18	375.80	M & R STRUCTURES - COMMUNICATION	5	8,999	4,464	814	1,088	759	930	0	943
19	376.00	MAINS	5	340,878,631	169,106,480	30,849,516	41,229,271	28,749,704	35,236,624	0	35,707,037
20	376.00	DIRECT - MAINS - MLDS		44,704	0	0	0	0	0	44,664	40
21	376.08	MAINS-CSL REPLACEMENTS	5	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	5	33,350,989	16,545,092	3,018,265	4,033,802	2,812,822	3,447,492	0	3,493,516
23	376.30	DIRECT - MAINS-BARE STEEL		77,846	0	0	0	0	0	77,846	0
24	376.80	MAINS-CAST IRON	5	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	5	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	5	26,682,838	13,237,089	2,414,797	3,227,289	2,250,431	2,758,205	0	2,795,027
27	378.20	DIRECT - M & R EQUIP-GEN-REG		112,657	0	0	0	0	0	0	112,657
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	5	86,207	42,767	7,802	10,427	7,271	8,911	0	9,030
30	379.11	M & R EQUIP - EXCHANGE GAS	5	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	172,489,154	157,028,951	12,576,184	2,326,879	369,127	108,668	0	79,345
32	380.00	DIRECT - SERVICES		1,314	0	0	0	0	0	436	878
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	19,420,683	15,027,336	2,884,360	1,341,387	127,011	31,850	2,136	6,603
35	381.10	AUTOMATIC METER READING	16	19,754,808	15,285,875	2,933,984	1,364,465	129,196	32,398	2,173	6,717
36	382.00	METER INSTALLATIONS	16	16,518,699	12,781,839	2,453,357	1,140,947	108,032	27,091	1,817	5,616
37	383.00	HOUSE REGULATORS	21	8,581,133	7,838,608	604,541	121,681	13,215	2,145	257	687
38	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
39	385.00	IND M&R EQUIPMENT	17	2,839,179	0	47,414	376,191	981,334	948,286	0	485,954
40	385.00	DIRECT - IND M&R EQUIPMENT		99,994	0	0	0	0	0	93,657	6,337
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
42	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
43	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
44	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
45	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	3,700,379	2,208,793	325,781	351,758	236,639	286,927	703	289,777
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		18,143	0	0	0	0	0	18,143	0
48	387.50	GPS EQUIPMENT	11	<u>1,932,953</u>	<u>1,153,799</u>	<u>170,177</u>	<u>183,747</u>	<u>123,612</u>	<u>149,881</u>	<u>367</u>	<u>151,370</u>
49		TOTAL DISTRIBUTION PLANT		661,120,453	418,410,348	59,570,986	57,212,342	36,954,057	44,305,002	248,689	44,419,030
50	389-398	GENERAL PLANT	11	<u>11,134,452</u>	<u>6,646,266</u>	<u>980,277</u>	<u>1,058,441</u>	<u>712,048</u>	<u>863,365</u>	<u>2,116</u>	<u>871,939</u>
51		TOTAL DEPRECIATION RESERVE		<u>708,267,711</u>	<u>447,412,704</u>	<u>63,901,529</u>	<u>61,814,058</u>	<u>39,717,441</u>	<u>47,508,539</u>	<u>265,514</u>	<u>47,647,928</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
DEPRECIATION AND AMORTIZATION EXPENSE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE PEAK & AVERAGE** **111, SCHEDULE 2  
PAGE 5 OF 30  
WITNESS: K. L. Johnson**

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	11,533,302	6,884,343	1,015,392	1,096,356	737,555	894,292	2,191	903,173
2	350-362	UNDERGROUND STORAGE PLANT	25	575,302	427,018	68,127	66,350	12,312	621	875	0
<u>DISTRIBUTION PLANT</u>											
3	374.10	LAND - CITY GATE & M/L IND M&R	5	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	5	0	0	0	0	0	0	0	0
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	82,275	40,816	7,446	9,951	6,939	8,505	0	8,618
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	5	34,750	17,239	3,145	4,203	2,931	3,592	0	3,640
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	5	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	5	190,323	94,417	17,224	23,020	16,052	19,674	0	19,936
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	534	0	0	0	0	0	479	55
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	483	0	8	64	167	161	0	83
16	375.70	M & R STRUCTURES - OTHER	11	1,207,250	720,620	106,286	114,761	77,204	93,610	229	94,540
17	375.71	M & R STRUCTURES - OTHER LEASED	11	558,661	333,470	49,185	53,106	35,726	43,319	106	43,749
18	375.80	M & R STRUCTURES - COMMUNICATION	5	349	173	32	42	29	36	0	37
19	376.00	MAINS	5	55,300,535	27,434,042	5,004,698	6,688,600	4,664,047	5,716,416	0	5,792,731
20	376.00	DIRECT - MAINS - MLDS		2,704	0	0	0	0	0	2,703	1
21	376.08	MAINS-CSL REPLACEMENTS	5	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	5	1,272,816	631,431	115,190	153,947	107,349	131,571	0	133,328
23	376.30	DIRECT - MAINS-BARE STEEL		8	0	0	0	0	0	8	0
24	376.80	MAINS-CAST IRON	5	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	5	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	5	8,662,466	4,297,363	783,953	1,047,725	730,592	895,439	0	907,393
27	378.20	DIRECT - M & R EQUIP-GEN-REG		24,536	0	0	0	0	0	0	24,536
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	5	5,881	2,918	532	711	496	608	0	616
30	379.11	M & R EQUIP - EXCHANGE GAS	5	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	25,843,593	23,527,232	1,884,256	348,630	55,305	16,282	0	11,888
32	380.00	DIRECT - SERVICES		42	0	0	0	0	0	15	27
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	1,057,168	818,015	157,011	73,019	6,914	1,734	116	359
35	381.10	AUTOMATIC METER READING	16	1,130,030	874,395	167,832	78,051	7,390	1,853	124	384
36	382.00	METER INSTALLATIONS	16	852,161	659,385	126,563	58,859	5,573	1,398	94	290
37	383.00	HOUSE REGULATORS	21	440,003	401,930	30,998	6,239	678	110	13	35
38	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
39	385.00	IND M&R EQUIPMENT	17	409,431	0	6,838	54,250	141,516	136,750	0	70,078
40	385.00	DIRECT - IND M&R EQUIPMENT		20,518	0	0	0	0	0	19,900	618
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
42	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
43	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
44	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
45	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	550,313	328,488	48,450	52,313	35,193	42,671	105	43,095
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		2,930	0	0	0	0	0	2,930	0
48	387.50	GPS EQUIPMENT	11	123,301	73,600	10,855	11,721	7,885	9,561	23	9,656
49		TOTAL DISTRIBUTION PLANT		97,773,061	60,255,533	8,520,502	8,779,212	5,901,986	7,123,289	26,846	7,165,692
51	389-398	GENERAL PLANT	11	1,708,268	1,019,682	150,396	162,388	109,244	132,459	325	133,775
52		NET DEPRECIATION & AMORTIZATION EXPENSE		111,589,933	68,586,576	9,754,417	10,104,305	6,761,096	8,150,662	30,237	8,202,640
53		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,134,298	3,064,714	452,024	488,066	328,338	398,114	976	402,067
54		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		116,724,231	71,651,290	10,206,441	10,592,372	7,089,435	8,548,775	31,212	8,604,707

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
OPERATING REVENUE @ PROPOSED & CURRENT RATES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**111, SCHEDULE 2  
PAGE 6 OF 30  
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<b>PROPOSED OPERATING REVENUE</b>											
<b>SALES REVENUE</b>											
1	480/481	SALES BASE REVENUE		449,885,130	379,658,661	38,757,413	25,783,219	5,369,472	277,831	38,534	0
2		USP REVENUE		40,105,076	40,105,076	0	0	0	0	0	0
3		STAS REVENUE		0	0	0	0	0	0	0	0
4		RIDER CC - CUSTOMER CHOICE		36,288	28,265	4,108	3,915	0	0	0	0
5		GAS PROCUREMENT REVENUE		453,307	350,649	46,415	44,234	11,434	575	0	0
6		MERCHANT FUNCTION REVENUE		1,581,571	1,470,866	56,684	54,021	0	0	0	0
7		GAS COST REVENUE		<u>220,930,434</u>	<u>170,493,213</u>	<u>22,567,896</u>	<u>21,507,612</u>	<u>5,559,491</u>	<u>279,454</u>	<u>522,768</u>	<u>0</u>
8		TOTAL SALES REVENUE		712,991,806	592,106,730	61,432,516	47,393,001	10,940,397	557,860	561,302	0
<b>TRANSPORTATION REVENUE</b>											
9	489.00	TRANSPORTATION BASE REVENUE		162,532,796	49,388,090	16,188,239	31,544,855	30,845,636	28,879,596	1,407,326	4,279,054
10		USP REVENUE		5,769,296	5,769,296	0	0	0	0	0	0
11		STAS REVENUE		0	0	0	0	0	0	0	0
12		RIDER CC - CUSTOMER CHOICE		10,810	4,066	1,785	4,959	0	0	0	0
13		FLEX REVENUE		0	0	0	0	0	0	0	0
14		GAS COST REVENUE		<u>14,235,764</u>	<u>7,328,214</u>	<u>2,793,722</u>	<u>4,113,828</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15		TOTAL TRANSPORTATION REVENUE		182,548,666	62,489,666	18,983,746	35,663,642	30,845,636	28,879,596	1,407,326	4,279,054
<b>MISCELLANEOUS REVENUE</b>											
16	487.00	FORFEITED DISCOUNTS	10	1,008,379	740,120	91,591	94,364	44,399	30,140	2,450	5,314
17	488.00	MISCELLANEOUS REVENUE	6	98,441	90,139	7,027	1,150	101	17	3	5
18	493.00	RENTS	11	0	0	0	0	0	0	0	0
19	495.00	OTHER	6	<u>10,055</u>	<u>9,207</u>	<u>718</u>	<u>117</u>	<u>10</u>	<u>2</u>	<u>0</u>	<u>1</u>
20		TOTAL MISCELLANEOUS REVENUE		1,116,875	839,466	99,336	95,631	44,511	30,159	2,454	5,320
21		TOTAL PROPOSED OPERATING REVENUE		<u>896,657,347</u>	<u>655,435,862</u>	<u>80,515,598</u>	<u>83,152,274</u>	<u>41,830,544</u>	<u>29,467,615</u>	<u>1,971,082</u>	<u>4,284,374</u>
<b>CURRENT OPERATING REVENUE</b>											
<b>SALES REVENUE</b>											
22	480/481	SALES BASE REVENUE		394,309,250	333,226,776	33,876,299	22,483,508	4,456,336	227,797	38,534	0
23		USP REVENUE		36,891,356	36,891,356	0	0	0	0	0	0
24		STAS REVENUE		0	0	0	0	0	0	0	0
25		RIDER CC - CUSTOMER CHOICE		36,288	28,265	4,108	3,915	0	0	0	0
26		GAS PROCUREMENT REVENUE		453,307	350,649	46,415	44,234	11,434	575	0	0
27		MERCHANT FUNCTION REVENUE		1,581,571	1,470,866	56,684	54,021	0	0	0	0
28		GAS COST REVENUE		<u>220,930,434</u>	<u>170,493,213</u>	<u>22,567,896</u>	<u>21,507,612</u>	<u>5,559,491</u>	<u>279,454</u>	<u>522,768</u>	<u>0</u>
29		TOTAL SALES REVENUE		654,202,206	542,461,125	56,551,402	44,093,290	10,027,261	507,826	561,302	0
<b>TRANSPORTATION REVENUE</b>											
30	489.00	TRANSPORTATION BASE REVENUE		139,725,195	43,110,295	14,149,978	27,512,864	25,599,949	23,678,893	1,407,326	4,265,890
31		USP REVENUE		5,306,988	5,306,988	0	0	0	0	0	0
32		STAS REVENUE		0	0	0	0	0	0	0	0
33		RIDER CC - CUSTOMER CHOICE		10,810	4,066	1,785	4,959	0	0	0	0
34		FLEX REVENUE		0	0	0	0	0	0	0	0
35		GAS COST REVENUE		<u>14,235,764</u>	<u>7,328,214</u>	<u>2,793,722</u>	<u>4,113,828</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
36		TOTAL TRANSPORTATION REVENUE		159,278,757	55,749,563	16,945,485	31,631,651	25,599,949	23,678,893	1,407,326	4,265,890
<b>MISCELLANEOUS REVENUE</b>											
37	487.00	FORFEITED DISCOUNTS	10	915,980	672,302	83,199	85,717	40,331	27,379	2,226	4,827
38	488.00	MISCELLANEOUS REVENUE	6	98,441	90,139	7,027	1,150	101	17	3	5
39	493.00	RENTS	11	0	0	0	0	0	0	0	0
40	495.00	OTHER	6	<u>10,055</u>	<u>9,207</u>	<u>718</u>	<u>117</u>	<u>10</u>	<u>2</u>	<u>0</u>	<u>1</u>
41		TOTAL MISCELLANEOUS REVENUE		1,024,476	771,648	90,943	86,985	40,442	27,397	2,229	4,833
42		TOTAL CURRENT OPERATING REVENUE		<u>814,505,439</u>	<u>598,982,336</u>	<u>73,587,830</u>	<u>75,811,926</u>	<u>35,667,652</u>	<u>24,214,116</u>	<u>1,970,857</u>	<u>4,270,723</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
PRODUCTION & DISTRIBUTION O&M EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**111, SCHEDULE 2**

**PAGE 7 OF 30**

**WITNESS: K. L. Johnson**

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
2	807.00	PURCHASED GAS EXPENSE	4	977,581	739,198	105,432	106,507	23,110	1,163	2,170	0
3	807.00	GAS PROCUREMENT EXPENSE	4	453,307	342,768	48,889	49,388	10,716	539	1,006	0
4		TOTAL PURCHASED GAS		236,597,086	178,903,393	25,515,939	25,777,335	5,593,317	281,157	525,945	0
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>											
5	816.00	WELLS	25	0	0	0	0	0	0	0	0
6	817.00	LINES	25	0	0	0	0	0	0	0	0
7	818.00	COMPRESSOR STATION	25	10,617	7,880	1,257	1,225	227	12	16	0
8	820.00	M & R	25	0	0	0	0	0	0	0	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	1,835	1,362	217	212	39	2	3	0
11	825.00	STORAGE WELL ROYALTIES	25	7,356	5,460	871	848	157	8	11	0
12		TOTAL UNDERGROUND STORAGE OPERATIONS		19,808	14,702	2,346	2,285	424	21	30	0
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>											
13	832.00	WELLS	25	0	0	0	0	0	0	0	0
14	834.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
15	836.00	PURIFICATION	25	0	0	0	0	0	0	0	0
16	840.00	OTHER STORAGE - OPERATION SUPERV - ENG	25	0	0	0	0	0	0	0	0
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		0	0	0	0	0	0	0	0
17		TOTAL UNDERGROUND STORAGE		19,808	14,702	2,346	2,285	424	21	30	0
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
18	870.00	SUPERVISION & ENGINEERING	18	8,571,635	5,236,926	744,875	779,247	531,527	640,215	514	638,330
19	871.00	LOAD DISPATCHING	13	313,341	155,436	28,354	37,896	26,424	32,387	25	32,819
20	874.00	MAINS & SERVICES	14	26,315,390	15,717,919	2,268,387	2,491,541	1,690,764	2,059,442	1,579	2,085,758
21	875.00	M & R - GENERAL	13	792,716	393,235	71,733	95,871	66,850	81,935	63	83,029
22	876.00	M & R - INDUSTRIAL	17	320,624	0	5,354	42,483	110,821	107,088	0	54,878
23	878.00	METERS & HOUSE REGULATORS	23	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176	528
24	879.00	CUSTOMER INSTALLATIONS	15	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0	2,695
25	880.00	OTHER	18	3,842,068	2,347,350	333,876	349,282	238,247	286,964	231	286,119
26	881.00	RENTS	18	61,318	37,463	5,329	5,574	3,802	4,580	4	4,566
27		TOTAL DISTRIBUTION OPERATIONS		47,835,993	30,621,941	4,125,237	3,987,569	2,691,129	3,218,803	2,592	3,188,722
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
28	885.00	SUPERVISION & ENGINEERING	18	160,847	98,271	13,978	14,623	9,974	12,014	10	11,978
29	886.00	STRUCTURES AND IMPROVEMENTS	13	26,846	13,317	2,429	3,247	2,264	2,775	2	2,812
30	887.00	MAINS	13	26,524,141	13,157,566	2,400,170	3,207,830	2,236,781	2,741,535	2,122	2,778,139
31	889.00	M & R - GENERAL	13	1,227,221	608,775	111,051	148,420	103,492	126,846	98	128,539
32	890.00	M & R - INDUSTRIAL	17	153,682	0	2,567	20,363	53,119	51,330	0	26,304
33	892.00	SERVICES	15	5,980,905	5,444,837	436,068	80,682	12,799	3,768	0	2,751
34	893.00	METERS & HOUSE REGULATORS	23	533,853	424,621	72,839	32,341	3,080	758	53	160
35	894.00	OTHER EQUIPMENT	18	1,258,704	769,018	109,381	114,429	78,052	94,013	76	93,736
36		TOTAL DISTRIBUTION MAINTENANCE		35,866,199	20,516,405	3,148,482	3,621,934	2,499,561	3,033,038	2,361	3,044,419
37		TOTAL DISTRIBUTION		83,702,192	51,138,346	7,273,720	7,609,503	5,190,689	6,251,841	4,953	6,233,141



**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**OTHER O&M EXPENSES**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**111, SCHEDULE 2  
PAGE 8 OF 30  
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	708,802	649,022	50,594	8,279	730	121	21	35
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENS	6	7,791,838	7,134,674	556,181	91,009	8,026	1,325	234	390
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	100,416	66,433	28,564	5,219	200	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	6,771,837	6,302,481	250,016	219,340	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	543,670	(0)	141	11,194	259,896	216,707	17,702	38,030
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	1,581,571	1,470,866	56,684	54,021	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES		42,198,344	42,198,344	0	0	0	0	0	0
9	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	7	936,875	871,940	34,589	30,345	0	0	0	0
10	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	8	75,216	(0)	20	1,549	35,956	29,981	2,449	5,261
11	905.00	MISCELLANEOUS	6	4,483	4,105	320	52	5	1	0	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
13		TOTAL CUSTOMER ACCOUNTS		<u>60,713,052</u>	<u>58,697,865</u>	<u>977,111</u>	<u>421,008</u>	<u>304,812</u>	<u>248,134</u>	<u>20,406</u>	<u>43,716</u>
<u>CUST SERVICE &amp; INFORMATION EXPENSES</u>											
14	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	908.00	CUSTOMER ASSISTANCE	6	1,927	1,765	138	23	2	0	0	0
16	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	195,512	179,023	13,956	2,284	201	33	6	10
17	910.00	MISCELLANEOUS	6	1,344,985	1,231,549	96,005	15,709	1,385	229	40	67
18	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
19	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
20	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
21		TOTAL CUST SERVICE & INFORMATION		<u>1,542,424</u>	<u>1,412,336</u>	<u>110,098</u>	<u>18,016</u>	<u>1,589</u>	<u>262</u>	<u>46</u>	<u>77</u>
<u>SALES EXPENSES</u>											
22	912.00	DEMONSTRATION	6	7,491	6,859	535	88	8	1	0	0
23	913.00	ADVERTISING	6	<u>153,596</u>	<u>140,642</u>	<u>10,964</u>	<u>1,794</u>	<u>158</u>	<u>26</u>	<u>5</u>	<u>8</u>
24		TOTAL SALES		<u>161,087</u>	<u>147,501</u>	<u>11,498</u>	<u>1,882</u>	<u>166</u>	<u>27</u>	<u>5</u>	<u>8</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
25	920.00	SALARIES	19	28,887,630	18,655,343	2,477,692	2,388,140	1,584,487	1,893,006	2,600	1,886,362
26	921.00	OFFICE SUPPLIES & EXPENSES	19	4,233,579	2,734,003	363,114	349,990	232,212	277,426	381	276,453
27	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
28	923.00	OUTSIDE SERVICES EMPLOYED	19	30,079,164	19,424,823	2,579,890	2,486,645	1,649,842	1,971,088	2,707	1,964,169
29	924.00	PROPERTY INSURANCE	19	191,229	123,494	16,402	15,809	10,489	12,531	17	12,487
30	925.00	INJURIES AND DAMAGES	19	6,822,200	4,405,708	585,140	563,991	374,198	447,059	614	445,490
31	926.00	EMPLOYEE PENSIONS & BENEFITS	24	15,122,183	9,961,436	1,289,317	1,185,428	799,056	950,429	756	935,761
32	928.00	REGULATORY COMMISSION EXPENSES	19	2,604,617	1,682,036	223,398	215,324	142,863	170,681	234	170,082
33	930.00	MISCELLANEOUS GENERAL	19	1,227,037	792,408	105,243	101,439	67,303	80,408	110	80,126
34	931.00	RENTS-GENERAL	19	4,314,939	2,786,545	370,092	356,716	236,674	282,758	388	281,766
35	932.00	MAINTENANCE	19	<u>4,563,346</u>	<u>2,946,964</u>	<u>391,398</u>	<u>377,252</u>	<u>250,300</u>	<u>299,036</u>	<u>411</u>	<u>297,987</u>
36		TOTAL ADMINISTRATIVE & GENERAL		<u>98,045,924</u>	<u>63,512,759</u>	<u>8,401,687</u>	<u>8,040,734</u>	<u>5,347,423</u>	<u>6,384,422</u>	<u>8,219</u>	<u>6,350,681</u>
37		TOTAL O & M EXPENSES		<u>480,781,573</u>	<u>353,826,902</u>	<u>42,292,398</u>	<u>41,870,761</u>	<u>16,438,421</u>	<u>13,165,864</u>	<u>559,604</u>	<u>12,627,624</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
TAXES OTHER THAN INCOME TAXES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**111, SCHEDULE 2  
PAGE 9 OF 30  
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D)	<u>RSS/RDS</u> (E)	<u>SGS/DS-1</u> (F)	<u>SGS/DS-2</u> (G)	<u>SDS/LGSS</u> (H)	<u>LDS/LGSS</u> (I)	<u>MLDS</u> (J)	<u>FLEX</u> (K)
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	95,972	63,219	8,183	7,523	5,071	6,032	5	5,939
2	408.00	FICA	24	<u>2,867,303</u>	<u>1,888,779</u>	<u>244,466</u>	<u>224,768</u>	<u>151,508</u>	<u>180,210</u>	<u>143</u>	<u>177,429</u>
3		TOTAL FEDERAL TAXES		<u>2,963,275</u>	<u>1,951,998</u>	<u>252,649</u>	<u>232,291</u>	<u>156,579</u>	<u>186,242</u>	<u>148</u>	<u>183,367</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	434,680	259,465	38,269	41,321	27,798	33,705	83	34,040
5	408.00	PA STATE UNEMPLOYMENT	24	0	0	0	0	0	0	0	0
6	408.00	STATE CAPITAL STOCK TAX	11	0	0	0	0	0	0	0	0
7	408.00	LICENSE AND FRANCHISE TAX	11	100	60	9	10	6	8	0	8
8	408.00	STATE SALES AND USE TAX	19	182,687	117,978	15,669	15,103	10,020	11,972	16	11,930
9	408.00	OTHER	19	231	149	20	19	13	15	0	15
10		TOTAL STATE TAXES		<u>617,698</u>	<u>377,651</u>	<u>53,967</u>	<u>56,452</u>	<u>37,837</u>	<u>45,700</u>	<u>99</u>	<u>45,992</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,580,973</u>	<u>2,329,649</u>	<u>306,616</u>	<u>288,743</u>	<u>194,417</u>	<u>231,941</u>	<u>247</u>	<u>229,360</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**RATE BASE**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
 PEAK & AVERAGE**

**111, SCHEDULE 2**  
**PAGE 10 OF 30**  
**WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	101-107	GROSS PLANT [PAGE 3]		4,061,081,498	2,425,108,925	357,756,182	386,189,442	259,382,253	314,343,430	839,646	317,461,621
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,816,611	449,368	437,642	81,206	4,098	5,768	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(708,267,711)	(447,412,704)	(63,901,529)	(61,814,058)	(39,717,441)	(47,508,539)	(265,514)	(47,647,928)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	(121,333)	(19,358)	(18,853)	(3,498)	(177)	(248)	0
5		NET PLANT		3,356,445,013	1,980,391,500	294,284,663	324,794,173	219,742,520	266,838,811	579,652	269,813,693
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	1,332,307	795,268	117,296	126,649	85,201	103,307	253	104,333
7	164.00	GAS STORED UNDERGROUND - FSS	25	40,836,689	30,311,032	4,835,881	4,709,695	873,905	44,104	62,072	0
8	165.00	PREPAYMENTS	19	4,065,141	2,625,227	348,667	336,065	222,973	266,389	366	265,454
9	165.00	CLOUD BASED ASSETS	11	0	0	0	0	0	0	0	0
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		TOTAL WORKING CAPITAL		46,234,137	33,731,527	5,301,844	5,172,409	1,182,079	413,800	62,691	369,787
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	67,706,185	40,431,426	5,964,238	6,438,858	4,324,394	5,240,459	14,218	5,292,592
14	282.00	ACCUMULATED DEF INCOME TAX	12	(508,547,561)	(303,684,261)	(44,797,955)	(48,362,873)	(32,480,933)	(39,361,581)	(106,795)	(39,753,163)
15	283.00	ACCUMULATED DEF INCOME TAX	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16		TOTAL DEFERRED INCOME TAXES		(440,841,376)	(263,252,835)	(38,833,717)	(41,924,015)	(28,156,539)	(34,121,122)	(92,577)	(34,460,571)
17	235.00	CUSTOMER DEPOSITS	9	(3,554,025)	(2,351,271)	(1,010,978)	(184,703)	(7,073)	0	0	0
18	252.00	CUSTOMER ADVANCES	5	<u>11,265</u>	<u>5,590</u>	<u>1,019</u>	<u>1,362</u>	<u>950</u>	<u>1,164</u>	<u>0</u>	<u>1,180</u>
19		RATE BASE		<u>2,958,295,013</u>	<u>1,748,524,511</u>	<u>259,742,831</u>	<u>287,859,226</u>	<u>192,761,937</u>	<u>233,132,653</u>	<u>549,766</u>	<u>235,724,089</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
 STATE/FEDERAL INCOME TAXES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
 PEAK & AVERAGE**

**111, SCHEDULE 2  
 PAGE 11 OF 30  
 WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		213,418,663	171,174,495	20,782,375	23,060,050	11,945,381	2,267,536	1,379,794	(17,190,967)
2	STATUTORY ADJUSTMENTS	12	(105,048,704)	(62,730,884)	(9,253,740)	(9,990,132)	(6,709,461)	(8,130,770)	(22,060)	(8,211,657)
3	INTEREST ON DEBT		(58,870,071)	(34,795,638)	(5,168,882)	(5,728,399)	(3,835,963)	(4,639,340)	(10,940)	(4,690,909)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(27,410,719)</u>	<u>(16,368,585)</u>	<u>(2,414,610)</u>	<u>(2,606,759)</u>	<u>(1,750,723)</u>	<u>(2,121,590)</u>	<u>(5,756)</u>	<u>(2,142,696)</u>
5	STATE TAXABLE INCOME		22,089,169	57,279,388	3,945,142	4,734,760	(350,765)	(12,624,164)	1,341,037	(32,236,230)
6	NET OPERATING LOSS DEDUCTION	12	<u>(7,797,926)</u>	<u>(4,656,610)</u>	<u>(686,919)</u>	<u>(741,583)</u>	<u>(498,054)</u>	<u>(603,560)</u>	<u>(1,638)</u>	<u>(609,564)</u>
	STATE TAXABLE INCOME		14,291,243	52,622,779	3,258,223	3,993,177	(848,819)	(13,227,723)	1,339,400	(32,845,794)
7	STATE NET INCOME TAX @ 9.99%		1,427,695	5,257,016	325,496	398,918	(84,797)	(1,321,450)	133,806	(3,281,295)
8	DEFERRED INCOME TAXES	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	STATE INCOME TAX		1,427,695	5,257,016	325,496	398,918	(84,797)	(1,321,450)	133,806	(3,281,295)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		213,418,663	171,174,495	20,782,375	23,060,050	11,945,381	2,267,536	1,379,794	(17,190,967)
11	STATE NET INCOME TAX (LINE 9)		(1,427,695)	(5,257,016)	(325,496)	(398,918)	84,797	1,321,450	(133,806)	3,281,295
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(163,918,774)</u>	<u>(97,885,735)</u>	<u>(14,439,605)</u>	<u>(15,588,675)</u>	<u>(10,469,492)</u>	<u>(12,687,313)</u>	<u>(34,423)</u>	<u>(12,813,531)</u>
13	FEDERAL TAXABLE INCOME		48,072,193	68,031,744	6,017,274	7,072,456	1,560,685	(9,098,328)	1,211,565	(26,723,203)
14	FEDERAL INCOME TAX @ 21%		10,095,161	14,286,666	1,263,628	1,485,216	327,744	(1,910,649)	254,429	(5,611,873)
15	DEFERRED INCOME TAXES	12	23,878,126	14,259,062	2,103,424	2,270,810	1,525,096	1,848,167	5,014	1,866,553
16	TAX REFUND AMORTIZATION	12	0	0	0	0	0	0	0	0
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(3,107,233)	(1,855,515)	(273,716)	(295,498)	(198,459)	(240,500)	(653)	(242,892)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	FEDERAL INCOME TAX		30,866,054	26,690,213	3,093,336	3,460,528	1,654,381	(302,982)	258,791	(3,988,212)
20	STATE NET INCOME TAX (LINE 9)		<u>1,427,695</u>	<u>5,257,016</u>	<u>325,496</u>	<u>398,918</u>	<u>(84,797)</u>	<u>(1,321,450)</u>	<u>133,806</u>	<u>(3,281,295)</u>
21	TOTAL INCOME TAXES		<u>32,293,749</u>	<u>31,947,228</u>	<u>3,418,832</u>	<u>3,859,446</u>	<u>1,569,584</u>	<u>(1,624,431)</u>	<u>392,597</u>	<u>(7,269,507)</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**ALLOCATION FACTORS**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**111, SCHEDULE 2  
PAGE 12 OF 30  
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION (A)</u>	<u>ALLOC FACTOR (B)</u>	<u>TOTAL COMPANY (C)</u>	<u>RSS/RDS (D)</u>	<u>SGS/DS-1 (E)</u>	<u>SGS/DS-2 (F)</u>	<u>SDS/LGSS (G)</u>	<u>LDS/LGSS (H)</u>	<u>MLDS (I)</u>	<u>FLEX (J)</u>
1	DESIGN DAY	1	760,752,000	448,800,000	87,000,000	106,200,000	65,877,000	52,875,000	0	48,648,000
2	PERCENT		100.000%	52.600%	11.436%	13.960%	8.659%	6.950%	0.000%	6.395%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	40,187,696	31,030,925	4,107,511	3,914,532	1,011,865	50,863	72,000	0
4	PERCENT		100.000%	77.214%	10.221%	9.741%	2.518%	0.127%	0.179%	0.000%
5	THROUGHPUT EXCLUDING MLDS	3	68,196,163	35,096,960	5,891,881	8,873,377	6,997,482	11,336,463	0	9,070,033
6	PERCENT		100.000%	45.424%	7.625%	11.484%	9.056%	14.672%	0.000%	11.739%
7	GAS PURCHASED EXPENSE	4	235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
8	PERCENT		100.000%	75.615%	10.785%	10.895%	2.364%	0.119%	0.222%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	49.609%	9.050%	12.095%	8.434%	10.337%	0.000%	10.475%
11	AVERAGE NO. OF CUSTOMERS	6	445,886	408,304	31,827	5,206	461	76	12	22
12	PERCENT		100.000%	91.566%	7.138%	1.168%	0.103%	0.017%	0.003%	0.005%
13	DISTRIBUTION UNCOLLECTIBLES	7	10,780,271	10,033,086	397,994	349,191	0	0	0	0
14	PERCENT		100.000%	93.069%	3.692%	3.239%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	56,226,864	0	15,723	1,244,486	28,900,392	24,097,635	1,968,628	4,229,036
16	PERCENT		100.000%	0.000%	0.026%	2.059%	47.804%	39.860%	3.256%	6.995%
17	CUSTOMER DEPOSITS	9	3,061,609	2,025,505	870,896	159,110	6,098	0	0	0
18	PERCENT		100.000%	66.158%	28.446%	5.197%	0.199%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	911,176	673,585	82,758	85,266	40,116	27,234	2,217	4,803
20	PERCENT		100.000%	73.397%	9.083%	9.358%	4.403%	2.989%	0.243%	0.527%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	3,567,921,775	2,310,689,015	340,815,937	367,988,290	247,540,556	300,163,541	724,436	303,148,741
22	PERCENT		100.000%	59.691%	8.804%	9.506%	6.395%	7.754%	0.019%	7.831%
23	GROSS PLANT	12	4,061,081,498	2,425,108,925	357,756,182	386,189,442	259,382,253	314,343,430	839,646	317,461,621
24	PERCENT		100.000%	59.716%	8.809%	9.510%	6.387%	7.740%	0.021%	7.817%
25	MAINS - ACCOUNT 376	13	2,644,109,951	1,311,606,181	239,271,824	319,778,201	222,985,477	273,298,657	222,344	276,947,267
26	PERCENT		100.000%	49.606%	9.049%	12.094%	8.433%	10.336%	0.008%	10.474%

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
ALLOCATION FACTORS (CONT.)  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**111, SCHEDULE 2**

**PAGE 13 OF 30**

**WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	3,221,939,484	2,090,126,946	301,622,241	331,314,439	224,815,540	273,837,414	222,905	277,341,639
28	PERCENT		100.000%	59.729%	8.620%	9.468%	6.425%	7.826%	0.006%	7.926%
29	SERVICES	15	682,114,575	621,271,819	49,753,729	9,203,137	1,458,945	426,945	0	311,002
30	PERCENT		100.000%	91.037%	7.291%	1.349%	0.214%	0.063%	0.000%	0.046%
31	METERS	16	32,930,330	25,489,253	4,892,469	2,275,242	215,583	54,081	3,702	11,110
32	PERCENT		100.000%	77.378%	14.852%	6.907%	0.654%	0.164%	0.011%	0.034%
33	INDUSTRIAL M & R	17	4,142,526	0	83,468	662,241	1,727,508	1,669,309	0	855,474
34	PERCENT		100.000%	0.000%	1.670%	13.250%	34.564%	33.400%	0.000%	17.116%
35	OTHER DISTRIBUTION O & M EXPENSES	18	64,609,208	42,649,318	6,066,281	6,346,348	4,329,087	5,214,055	4,119	5,198,412
36	PERCENT		100.000%	61.096%	8.690%	9.091%	6.201%	7.469%	0.006%	7.447%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & C	19	89,228,286	61,649,086	8,187,643	7,892,138	5,235,654	6,255,300	8,466	6,233,652
38	PERCENT		100.000%	64.579%	8.577%	8.267%	5.485%	6.553%	0.009%	6.530%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	75.174%	8.777%	6.594%	3.750%	2.974%	0.000%	2.731%
41	HOUSE REGULATORS (GPA 383)	21	3,540,442	3,234,348	249,448	50,215	5,457	878	96	288
42	PERCENT		100.000%	91.347%	7.045%	1.418%	0.154%	0.025%	0.003%	0.008%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	62.390%	8.914%	9.345%	6.092%	6.656%	0.000%	6.603%
45	METERS	23	136,577,161	108,665,592	18,640,022	8,275,768	787,776	194,667	13,337	40,954
46	PERCENT		100.000%	79.539%	13.644%	6.058%	0.577%	0.142%	0.010%	0.030%
47	LABOR	24	33,521,644	23,538,155	3,046,477	2,801,122	1,887,954	2,245,976	1,960	2,211,114
48	PERCENT		100.000%	65.873%	8.526%	7.839%	5.284%	6.285%	0.005%	6.188%
49	SALES AND CHOICE TRANSPORTATION	25	47,284,578	35,096,960	5,599,368	5,453,523	1,011,865	50,863	72,000	0
50	PERCENT		100.000%	74.225%	11.842%	11.533%	2.140%	0.108%	0.152%	0.000%

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
 PEAK & AVERAGE**

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	47,699,262	28,472,166	4,199,443	4,534,292	3,050,368	3,698,601	9,063	3,735,329
2	376.00	MAINS [2]	6	1,405,195,768	1,286,681,557	100,302,874	16,412,687	1,447,352	238,883	42,156	70,260
3	376.00	DIRECT - MAINS - MLDS [2]	Pg 3	77,319	0	0	0	0	0	77,294	25
4	376.08	MAINS-CSL REPLACEMENTS [2]	6	12,841,569	11,758,511	916,631	149,990	13,227	2,183	385	642
5	376.30	MAINS-BARE STEEL [2]	6	25,763,222	23,590,352	1,838,979	300,914	26,536	4,380	773	1,288
6	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 3	44,126	0	0	0	0	0	44,126	0
7	376.80	MAINS-CAST IRON [2]	6	0	0	0	0	0	0	0	0
8	380.00	SERVICES	15	855,169,618	778,520,765	62,350,417	11,536,238	1,830,063	538,757	0	393,378
9	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	561	993
10	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
11	381.00	METERS	16	44,799,656	34,665,078	6,653,645	3,094,312	292,990	73,471	4,928	15,232
12	381.10	AUTOMATIC METER READING	16	25,134,959	19,448,929	3,733,044	1,736,072	164,383	41,221	2,765	8,546
13	382.00	METER INSTALLATIONS	16	45,542,208	35,239,650	6,763,929	3,145,600	297,846	74,689	5,010	15,484
14	383.00	HOUSE REGULATORS	21	17,656,503	16,128,685	1,243,901	250,369	27,191	4,414	530	1,413
15	384.00	HOUSE REG INSTALLATIONS	21	3,484,788	3,183,249	245,503	49,414	5,367	871	105	279
16	385.00	IND M&R EQUIPMENT	17	7,324,965	0	122,327	970,558	2,531,801	2,446,538	0	1,253,741
17	385.00	DIRECT - IND M&R EQUIPMENT	Pg 3	478,276	0	0	0	0	0	463,871	14,405
18	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,018,904	0	17,016	135,005	352,174	340,314	0	174,396
19	389-398	GENERAL PLANT [1]	11	<u>23,626,652</u>	<u>14,102,985</u>	<u>2,080,090</u>	<u>2,245,950</u>	<u>1,510,924</u>	<u>1,832,011</u>	<u>4,489</u>	<u>1,850,203</u>
20		TOTAL GROSS PLANT		2,515,859,349	2,251,791,927	190,467,799	44,561,400	11,550,221	9,296,334	656,055	7,535,613
21	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	18,902,023	11,282,807	1,664,134	1,796,826	1,208,784	1,465,663	3,591	1,480,217
22	376.00	MAINS [2]	6	186,150,412	170,450,486	13,287,416	2,174,237	191,735	31,646	5,585	9,308
23	376.00	DIRECT - MAINS - MLDS [2]	Pg 4	24,413	0	0	0	0	0	24,391	22
24	376.08	MAINS-CSL REPLACEMENTS [2]	6	0	0	0	0	0	0	0	0
25	376.30	MAINS-BARE STEEL [2]	6	18,212,642	16,676,588	1,300,018	212,724	18,759	3,096	546	911
26	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 4	42,511	0	0	0	0	0	42,511	0
27	376.80	MAINS-CAST IRON [2]	6	0	0	0	0	0	0	0	0
28	380.00	SERVICES	15	172,489,154	157,028,951	12,576,184	2,326,879	369,127	108,668	0	79,345
29	380.00	DIRECT - SERVICES	Pg 4	1,314	0	0	0	0	0	436	878
30	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
31	381.00	METERS	16	19,420,683	15,027,336	2,884,360	1,341,387	127,011	31,850	2,136	6,603
32	381.10	AUTOMATIC METER READING	16	19,754,808	15,285,875	2,933,984	1,364,465	129,196	32,398	2,173	6,717
33	382.00	METER INSTALLATIONS	16	16,518,699	12,781,839	2,453,357	1,140,947	108,032	27,091	1,817	5,616
34	383.00	HOUSE REGULATORS	21	8,581,133	7,838,608	604,541	121,680	13,215	2,145	257	686
35	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
36	385.00	IND M&R EQUIPMENT	17	2,839,179	0	47,414	376,191	981,334	948,286	0	485,954
37	385.00	DIRECT - IND M&R EQUIPMENT	Pg 4	99,994	0	0	0	0	0	93,657	6,337
38	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
39	389-398	GENERAL PLANT [1]	11	<u>6,992,659</u>	<u>4,173,988</u>	<u>615,634</u>	<u>664,722</u>	<u>447,181</u>	<u>542,211</u>	<u>1,329</u>	<u>547,595</u>
40		TOTAL DEPRECIATION RESERVE		470,029,624	410,546,478	38,367,043	11,520,057	3,594,375	3,193,053	178,429	2,630,190

[1] CUSTOMER PORTION OF DISTRIBUTION PLANT @ 62.802% (PAGE 17)  
 [2] CUSTOMER PORTION OF MAINS @ 54.609% (PAGE 17)

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**111, SCHEDULE 2  
PAGE 15 OF 30  
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	154.00	CUSTOMER BASED MATERIALS & SUPPLIES	Pg 22	912,820	824,950	68,778	14,108	2,610	1,406	240	728
2	190-282-283	CUSTOMER BASED DEFERRED INCOME TAXES	Pg 22	(273,103,334)	(244,438,101)	(20,675,795)	(4,837,261)	(1,253,808)	(1,009,142)	(71,217)	(818,011)
3	235.00	CUSTOMER DEPOSITS	9	(3,554,025)	(2,351,272)	(1,010,978)	(184,703)	(7,073)	0	0	0
4	252.00	CUSTOMER BASED ADVANCES	Pg 22	<u>7,718</u>	<u>6,975</u>	<u>582</u>	<u>119</u>	<u>22</u>	<u>12</u>	<u>2</u>	<u>6</u>
5		TOTAL CUSTOMER-BASED RATE BASE		1,770,092,904	1,595,288,001	130,483,343	28,033,607	6,697,598	5,095,557	406,651	4,088,147
6		EQUITY CAPITAL @ 54.380%		962,576,521	867,517,615	70,956,842	15,244,675	3,642,154	2,770,964	221,137	2,223,134
7		RETURN ON RATE BASE @ 8.080%		143,023,507	128,899,270	10,543,054	2,265,115	541,166	411,721	32,857	330,322
8		RETURN ON EQUITY @ 11.200%		107,808,570	97,161,973	7,947,166	1,707,404	407,921	310,348	24,767	248,991
9	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	7,243,144	4,323,505	637,686	688,533	463,199	561,633	1,376	567,211
10	376.00	MAINS [2]	6	30,199,069	27,652,080	2,155,610	352,725	31,105	5,134	906	1,510
11	376.00	DIRECT - MAINS - MLDS [2]		1,476	0	0	0	0	0	1,476	0
12	376.08	MAINS-CSL REPLACEMENTS [2]	6	0	0	0	0	0	0	0	0
13	376.30	MAINS-BARE STEEL [2]	6	695,072	636,450	49,614	8,118	716	118	21	35
14	376.30	DIRECT - MAINS-BARE STEEL [2]		4	0	0	0	0	0	4	0
15	376.80	MAINS-CAST IRON [2]	6	0	0	0	0	0	0	0	0
16	380.00	SERVICES	15	25,843,593	23,527,232	1,884,256	348,630	55,305	16,282	0	11,888
17	380.00	DIRECT - SERVICES		42	0	0	0	0	0	15	27
18	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
19	381.00	METERS	16	1,057,168	818,015	157,011	73,019	6,914	1,734	116	359
20	381.10	AUTOMATIC METER READING	16	1,130,030	874,395	167,832	78,051	7,390	1,853	124	384
21	382.00	METER INSTALLATIONS	16	852,161	659,385	126,563	58,859	5,573	1,398	94	290
22	383.00	HOUSE REGULATORS	21	440,003	401,930	30,998	6,239	678	110	13	35
23	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
24	385.00	IND M&R EQUIPMENT	17	409,431	0	6,837	54,250	141,516	136,750	0	70,078
25	385.00	DIRECT - IND M&R EQUIPMENT		20,518	0	0	0	0	0	19,900	618
26	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
27	389-398	GENERAL PLANT [3]	11	<u>1,072,826</u>	<u>640,381</u>	<u>94,452</u>	<u>101,983</u>	<u>68,607</u>	<u>83,187</u>	<u>204</u>	<u>84,013</u>
28		TOTAL DEPRECIATION EXPENSES		68,964,537	59,533,371	5,310,859	1,770,407	781,003	808,198	24,250	736,448
29		TOTAL NET SALVAGE AMORTIZED [3]	11	<u>3,224,442</u>	<u>1,924,702</u>	<u>283,880</u>	<u>306,515</u>	<u>206,203</u>	<u>250,023</u>	<u>613</u>	<u>252,506</u>
30		TOTAL DEPRECIATION & AMORTIZATION EXPENSES		<u>72,188,979</u>	<u>61,458,073</u>	<u>5,594,739</u>	<u>2,076,923</u>	<u>987,206</u>	<u>1,058,221</u>	<u>24,862</u>	<u>988,954</u>

[1] INTANGIBLE PLANT @ 62.802% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)  
[2] MAINS @ 54.609% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)  
[3] GENERAL PLANT & NET SALVAGE @ 62.802% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)



**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**111, SCHEDULE 2  
PAGE 16 OF 30  
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	870.00	SUPERVISION & ENGINEERING [5]	Pg 21	5,877,332	4,492,811	475,834	299,169	186,476	215,394	344	207,304
2	874.00	MAINS & SERVICES [1]	Pg 18	17,289,738	15,796,654	1,243,915	213,574	24,946	5,897	1,243	3,509
3	876.00	M & R - INDUSTRIAL	17	320,624	1	5,354	42,483	110,820	107,088	0	54,878
4	878.00	METERS & HOUSE REGULATORS	23	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176	528
5	879.00	CUSTOMER INSTALLATIONS	15	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0	2,695
6	880.00	OTHER [5]	Pg 21	2,634,398	2,013,815	213,283	134,096	83,584	96,546	154	92,920
7	885.00	SUPERVISION & ENGINEERING [5]	Pg 21	110,288	84,308	8,929	5,614	3,499	4,042	6	3,890
8	887.00	MAINS [2]	13	14,484,568	7,185,213	1,310,709	1,751,764	1,221,484	1,497,125	1,159	1,517,114
9	890.00	M & R - INDUSTRIAL	17	153,682	0	2,566	20,363	53,119	51,330	0	26,304
10	892.00	SERVICES	15	5,980,905	5,444,837	436,068	80,682	12,799	3,768	0	2,751
11	893.00	METERS & HOUSE REGULATORS	23	533,853	424,622	72,839	32,341	3,080	758	53	160
12	894.00	OTHER EQUIPMENT [5]	Pg 21	863,060	659,748	69,874	43,932	27,383	31,630	51	30,442
13		TOTAL DISTRIBUTION		49,990,017	38,342,810	4,030,867	2,510,524	1,563,408	1,804,375	2,842	1,735,191
14	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	902.00	METER READING	6	708,802	649,023	50,594	8,279	730	120	21	35
16	903.00	CUSTOMER RECORDS AND COLLECTION EXPENS	6	7,791,838	7,134,673	556,181	91,009	8,026	1,325	234	390
17	903.00	INTEREST ON CUSTOMER DEPOSITS	9	100,416	66,433	28,564	5,219	200	0	0	0
18	904.00	UNCOLLECTIBLES-DIS REVENUE	7	6,771,837	6,302,481	250,016	219,340	0	0	0	0
19	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	543,670	0	141	11,194	259,896	216,707	17,702	38,030
20	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	7	936,875	871,941	34,589	30,345	0	0	0	0
21	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	8	75,216	0	20	1,549	35,956	29,981	2,449	5,261
22	905.00	MISCELLANEOUS	6	4,483	4,105	320	52	5	1	0	0
23	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
24		TOTAL CUSTOMER ACCOUNTS		16,933,137	15,028,656	920,425	366,987	304,813	248,134	20,406	43,716
25	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
26	908.00	CUSTOMER ASSISTANCE	6	1,927	1,764	138	23	2	0	0	0
27	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	195,512	179,022	13,956	2,284	201	33	6	10
28	910.00	MISCELLANEOUS	6	1,344,985	1,231,550	96,005	15,709	1,385	229	40	67
29	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
30	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
31	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
32		TOTAL CUST SERVICE & INFORMATION		1,542,424	1,412,336	110,099	18,016	1,588	262	46	77
33	912.00	DEMONSTRATION	6	7,491	6,860	535	87	8	1	0	0
34	913.00	ADVERTISING	6	153,596	140,641	10,964	1,794	158	26	5	8
35		TOTAL SALES		161,087	147,501	11,499	1,881	166	27	5	8
36	920-931	CUSTOMER-RELATED A&G [3]		43,199,034	27,983,722	3,701,783	3,542,747	2,356,075	2,812,976	3,621	2,798,110
37		TOTAL CUST-RELATED O&M [LINES 13, 24, 32, 35 & 36]		111,825,699	82,915,025	8,774,673	6,440,155	4,226,050	4,865,774	26,920	4,577,102
38		DEPRECIATION & AMORTIZATION EXPENSE [PAGE 15, LINE 30]		72,188,979	61,458,073	5,594,739	2,076,923	987,206	1,058,221	24,862	988,954
39		INCOME TAXES		43,804,078	39,478,222	3,229,041	693,741	165,744	126,099	10,063	101,168
40		RETURN ON RATE BASE [PAGE 15, LINE 7]		143,023,505	128,899,270	10,543,054	2,265,115	541,166	411,721	32,857	330,322
41		TOTAL ANNUAL CUSTOMER-BASED COST		370,842,261	312,750,590	28,141,507	11,475,934	5,920,166	6,461,815	94,702	5,997,546
42		AVERAGE ANNUAL CUSTOMER BILLS [4]		5,419,794	4,966,131	384,130	62,656	5,552	915	146	264
43		MONTHLY SYSTEM BASED CHARGE/BILL		\$ 68.42	\$ 62.98	\$ 73.26	\$ 183.16	\$ 1,066.31	\$ 7,062.09	\$ 648.65	\$ 22,717.98

[1] MAINS AND SERVICES @ 65.702% OF TOTAL ACCOUNT 874. (PAGE 18)

[5] CUSTOMER-RELATED (SEE WORKPAPER).

[2] MAINS @ 54.609% OF ACCOUNT 887. (PAGE 17)

[3] CUSTOMER-RELATED A&G @ 44.060% OF A&G (PAGE 20).

[4] AVERAGE ANNUAL CUSTOMER BILLS INCLUDE FINAL BILLS (ALLOCATION FACTOR 6 DETAIL).

COLUMBIA GAS OF PENNSYLVANIA, INC.  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - INTANGIBLE AND GENERAL PLANT**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
 PEAK & AVERAGE**

111, SCHEDULE 2  
 PAGE 17 OF 30  
 WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1		TOTAL GROSS PLANT LESS GENERAL & INTANGIBLE PLANT [1]		3,892,468,848						
2		CUSTOMER COMPONENT-MAINS [2]:		54.609%						
3	376.00	MAINS [2]	Pg 14	1,405,195,768						
4	376.00	DIRECT - MAINS - MLDS [2]	Pg 14	77,319						
5	376.08	MAINS-CSL REPLACEMENTS [2]	Pg 14	12,841,569						
6	376.30	MAINS-BARE STEEL [2]	Pg 14	25,763,222						
7	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 14	44,126						
8	376.80	MAINS-CAST IRON [2]	Pg 14	-						
9	380.00	SERVICES	Pg 14	855,169,618						
10	380.00	DIRECT - SERVICES	Pg 14	1,554						
11	380.12	CSL REPLACEMENT	Pg 14	-						
12	381.00	METERS	Pg 14	44,799,656						
13	381.10	AUTOMATIC METER READING	Pg 14	25,134,959						
14	382.00	METER INSTALLATIONS	Pg 14	45,542,208						
15	383.00	HOUSE REGULATORS	Pg 14	17,656,503						
16	384.00	HOUSE REG INSTALLATIONS	Pg 14	3,484,788						
17	385.00	IND M&R EQUIPMENT	Pg 14	7,324,965						
18	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	478,276						
19	385.10	IND M&R EQUIPMENT - LG VOLUME	Pg 14	1,018,904						
20		CUSTOMER-RELATED GROSS PLANT		2,444,533,435						
21		GENERAL PLANT	Pg 3	37,620,859						
22		GENERAL PLANT CUSTOMER-RELATED COSTS PCT [Line 20 / Line 1]		<u>62.802%</u>						
23		<b>CUSTOMER-RELATED GENERAL PLANT</b>		<u><u>23,626,652</u></u>						
24		INTANGIBLE PLANT [ACCOUNT 303.3 ONLY]	Pg 3	75,951,821						
25		INTANGIBLE PLANT CUSTOMER-RELATED COSTS PCT [Line 20 / Line 1]		<u>62.802%</u>						
26		<b>CUSTOMER-RELATED INTANGIBLE PLANT</b>		<u><u>47,699,262</u></u>						

[1] Exhibit 111, Schedule 3, Page 3, Line 51, less Page 3, Line 50, and Line 13, .  
 [2] Customer Component of Allocation Factor 20 - Minimum System Mains.

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - ACCOUNTS 874 & 887**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
 PEAK & AVERAGE**

**111, SCHEDULE 2  
 PAGE 18 OF 30  
 WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
				<u>TOTAL PLANT</u>	<u>CUSTOMER COMPONENT</u>	<u>CUSTOMER-RELATED</u>					
1	376.00	MAINS	Pg 3	2,573,194,470							
2	376.00	DIRECT - MAINS - MLDS	Pg 3	141,540							
3	376.08	MAINS-CSL REPLACEMENTS	Pg 3	23,515,481							
4	376.30	MAINS-BARE STEEL	Pg 3	47,177,611							
5	376.30	DIRECT - MAINS-BARE STEEL	Pg 3	80,803							
6	376.80	MAINS-CAST IRON	Pg 3	(0)							
7		TOTAL MAINS		2,644,109,906	54.609%	1,443,921,978					
8	380.00	SERVICES	Pg 3	855,169,618							
9	380.12	CSL REPLACEMENT	Pg 3	0							
10		TOTAL SERVICES		<u>855,169,618</u>	100.000%	<u>855,169,618</u>					
11		TOTAL MAINS AND SERVICES		<u>3,499,279,523</u>	65.702%	<u>2,299,091,596</u>					
12		TOTAL ACCOUNT 874	Pg 7					26,315,390			
13		PERCENTAGE CUSTOMER-RELATED (Line 12)						<u>65.702%</u>			
14		<b>CUSTOMER-RELATED ACCOUNT 874</b>						<u>17,289,738</u>			
<u>LINE NO.</u>		<u>DESCRIPTION</u> (A)		<u>TOTAL COMPANY</u> (B)	<u>RSS/RDS</u> (C)	<u>SGS/DS-1</u> (D)	<u>SGS/DS-2</u> (E)	<u>SDS/LGSS</u> (F)	<u>LDS/LGSS</u> (G)	<u>MLDS</u> (H)	<u>FLEX</u> (I)
15		Customer Based Mains	Pg14	1,443,922,004	1,322,030,420	103,058,484	16,863,591	1,487,115	245,446	164,734	72,215
16		Services	Pg14	<u>855,171,172</u>	<u>778,520,765</u>	<u>62,350,417</u>	<u>11,536,238</u>	<u>1,830,063</u>	<u>538,757</u>	<u>561</u>	<u>394,371</u>
17		Total Customer Based Mains and Services		2,299,093,176	2,100,551,185	165,408,901	28,399,829	3,317,178	784,203	165,295	466,586
				100.000%	91.364%	7.195%	1.235%	0.144%	0.034%	0.007%	0.020%
18		Account 874	Line 14	17,289,738							
19		CUSTOMER BASED ACCOUNT 874		17,289,738	15,796,654	1,243,915	213,574	24,946	5,897	1,243	3,509

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE**  
**PEAK & AVERAGE**

**111, SCHEDULE 2**  
**PAGE 19 OF 30**

**WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
1		TOTAL ACCOUNT 887	Pg 7	26,524,141							
2		PERCENTAGE CUSTOMER-RELATED	Pg 18	54.609%							
3		<b>CUSTOMER-RELATED ACCOUNT 887</b>		14,484,568							
4		Total Customer Based Mains	Pg 18	1,443,922,004 100.000%	1,322,030,420 91.558%	103,058,484 7.137%	16,863,591 1.168%	1,487,115 0.103%	245,446 0.017%	164,734 0.011%	72,215 0.005%
5		Account 887		14,484,568							
6		CUSTOMER BASED ACCOUNT 887		14,484,568	13,261,824	1,033,821	169,166	14,918	2,462	1,653	724

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - A&G EXPENSE**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE**  
**PEAK & AVERAGE**

**111, SCHEDULE 2**  
**PAGE 20 OF 30**

**WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$
1		TOTAL O & M LESS GAS PURCHASED COST AND A&G	Pg 7/8	147,569,451						
2	874.00	MAINS & SERVICES	Pg 16	17,289,738						
3	876.00	M & R - INDUSTRIAL	Pg 16	320,624						
4	878.00	METERS & HOUSE REGULATORS	Pg 16	1,760,364						
5	879.00	CUSTOMER INSTALLATIONS	Pg 16	5,858,537						
6	887.00	MAINS	Pg 16	14,484,568						
7	890.00	M & R - INDUSTRIAL	Pg 16	153,682						
8	892.00	SERVICES	Pg 16	5,980,905						
9	893.00	METERS & HOUSE REGULATORS	Pg 16	533,853						
10	901.00	SUPERVISION	Pg 16	0						
11	902.00	METER READING	Pg 16	708,802						
12	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	Pg 16	7,791,838						
13	903.00	INTEREST ON CUSTOMER DEPOSITS	Pg 16	100,416						
14	904.00	UNCOLLECTIBLES-DIS REVENUE	Pg 16	6,771,837						
15	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	Pg 16	543,670						
16	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	Pg 16	936,875						
17	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	Pg 16	75,216						
18	905.00	MISCELLANEOUS	Pg 16	4,483						
19	921.00	OFFICE SUPPLIES & EXPENSES	Pg 16	0						
20	907.00	SUPERVISION	Pg 16	0						
21	908.00	CUSTOMER ASSISTANCE	Pg 16	1,927						
22	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	Pg 16	195,512						
23	910.00	MISCELLANEOUS	Pg 16	1,344,985						
24	921.00	OFFICE SUPPLIES & EXPENSES	Pg 16	0						
25	931.00	RENTS - GENERAL	Pg 16	0						
26	932.00	MAINTENANCE	Pg 16	0						
27	912.00	DEMONSTRATION	Pg 16	7,491						
28	913.00	ADVERTISING	Pg 16	153,596						
29		CUSTOMER-RELATED O&M LESS A&G		65,018,919						
30		ADMINISTRATIVE & GENERAL	Pg 8	98,045,924						
31		A&G CUSTOMER-RELATED COSTS PCT [Line 29 / Line 1]		44.06%						
32		<b>CUSTOMER-RELATED A&amp;G</b>		<u>43,199,034</u>						

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - ACCOUNTS 870, 880, 885, 894**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

Exhibit 111  
 Schedule 2  
 Witness: K. L. Johnson  
 Page 22 of 31

**ALLOCATED COST OF SERVICE**  
**PEAK & AVERAGE**

**111, SCHEDULE 2**  
**PAGE 21 OF 30**  
**WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
1		CUSTOMER COMPONENT EXPENSES									
2	874.00	MAINS & SERVICES	Pg 16	17,289,738	15,796,654	1,243,915	213,574	24,946	5,897	1,243	3,509
3	876.00	M & R - INDUSTRIAL	Pg 16	320,624	1	5,354	42,483	110,820	107,088	0	54,878
4	878.00	METERS & HOUSE REGULATORS	Pg 16	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176	528
5	879.00	CUSTOMER INSTALLATIONS	Pg 16	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0	2,695
6	887.00	MAINS	Pg 16	14,484,568	7,185,213	1,310,709	1,751,764	1,221,484	1,497,125	1,159	1,517,114
7	890.00	M & R - INDUSTRIAL	Pg 16	153,682	0	2,566	20,363	53,119	51,330	0	26,304
8	892.00	SERVICES	Pg 16	5,980,905	5,444,837	436,068	80,682	12,799	3,768	0	2,751
9	893.00	METERS & HOUSE REGULATORS	Pg 16	<u>533,853</u>	<u>424,622</u>	<u>72,839</u>	<u>32,341</u>	<u>3,080</u>	<u>758</u>	<u>53</u>	<u>160</u>
10		TOTAL		46,382,271	35,584,939	3,738,781	2,326,882	1,448,942	1,672,157	2,631	1,607,939
11		TOTAL COMPANY EXPENSES									
12	874.00	MAINS & SERVICES	Pg 7	26,315,390	15,717,919	2,268,387	2,491,541	1,690,764	2,059,442	1,579	2,085,758
13	876.00	M & R - INDUSTRIAL	Pg 7	320,624	0	5,354	42,483	110,821	107,088	0	54,878
14	878.00	METERS & HOUSE REGULATORS	Pg 7	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176	528
15	879.00	CUSTOMER INSTALLATIONS	Pg 7	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0	2,695
16	887.00	MAINS	Pg 7	26,524,141	13,157,566	2,400,170	3,207,830	2,236,781	2,741,535	2,122	2,778,139
17	890.00	M & R - INDUSTRIAL	Pg 7	153,682	0	2,567	20,363	53,119	51,330	0	26,304
18	892.00	SERVICES	Pg 7	5,980,905	5,444,837	436,068	80,682	12,799	3,768	0	2,751
19	893.00	METERS & HOUSE REGULATORS	Pg 7	<u>533,853</u>	<u>424,621</u>	<u>72,839</u>	<u>32,341</u>	<u>3,080</u>	<u>758</u>	<u>53</u>	<u>160</u>
20		TOTAL		67,447,496	41,478,555	5,852,714	6,060,914	4,130,058	4,970,113	3,930	4,951,213
21		PERCENTAGE CUSTOMER RELATED (LINE 10 / LINE 20)		68.768%	85.791%	63.881%	38.392%	35.083%	33.644%	66.943%	32.476%
22		TOTAL COMPANY EXPENSES									
23	870.00	SUPERVISION & ENGINEERING	Pg 7	8,571,635	5,236,926	744,875	779,247	531,527	640,215	514	638,330
24		PERCENTAGE CUSTOMER RELATED			<u>85.791%</u>	<u>63.881%</u>	<u>38.392%</u>	<u>35.083%</u>	<u>33.644%</u>	<u>66.943%</u>	<u>32.476%</u>
25	870.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		5,877,332	4,492,811	475,834	299,169	186,476	215,394	344	207,304
26	880.00	OTHER	Pg 7	3,842,068	2,347,350	333,876	349,282	238,247	286,964	231	286,119
27		PERCENTAGE CUSTOMER RELATED			<u>85.791%</u>	<u>63.881%</u>	<u>38.392%</u>	<u>35.083%</u>	<u>33.644%</u>	<u>66.943%</u>	<u>32.476%</u>
28	880.00	OTHER CUSTOMER RELATED		2,634,398	2,013,815	213,283	134,096	83,584	96,546	154	92,920
29	885.00	SUPERVISION & ENGINEERING	Pg 7	160,847	98,271	13,978	14,623	9,974	12,014	10	11,978
30		PERCENTAGE CUSTOMER RELATED			<u>85.791%</u>	<u>63.881%</u>	<u>38.392%</u>	<u>35.083%</u>	<u>33.644%</u>	<u>66.943%</u>	<u>32.476%</u>
31	885.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		110,288	84,308	8,929	5,614	3,499	4,042	6	3,890
32	894.00	OTHER EQUIPMENT	Pg 7	1,258,704	769,018	109,381	114,429	78,052	94,013	76	93,736
33		PERCENTAGE CUSTOMER RELATED			<u>85.791%</u>	<u>63.881%</u>	<u>38.392%</u>	<u>35.083%</u>	<u>33.644%</u>	<u>66.943%</u>	<u>32.476%</u>
34	894.00	OTHER EQUIPMENT CUSTOMER RELATED		863,060	659,748	69,874	43,932	27,383	31,630	51	30,442

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - OTHER RATE BASE ITEMS**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**111, SCHEDULE 2  
PAGE 22 OF 30  
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D)	<u>RSS/RDS</u> (E)	<u>SGS/DS-1</u> (F)	<u>SGS/DS-2</u> (G)	<u>SDS/LGSS</u> (H)	<u>LDS/LGSS</u> (I)	<u>MLDS</u> (J)	<u>FLEX</u> (K)
1		Total Gross Plant	Pg 12	4,061,081,498	2,425,108,925	357,756,182	386,189,442	259,382,253	314,343,430	839,646	317,461,621
2		Customer Based Gross Plant	Pg 14	2,515,859,349	2,251,791,927	190,467,799	44,561,400	11,550,221	9,296,334	656,055	7,535,613
3		Percent		100.000%	89.504%	7.571%	1.771%	0.459%	0.370%	0.026%	0.300%
4		Customer Based Gross Plant to Total Gross Plant		61.950%							
5		Total Deferred Income Taxes	Pg 10	(440,841,376)							
<b>6</b>		<b>CUSTOMER BASED DEFFERED INCOME TAXES</b>		<b>(273,103,334)</b>	<b>(244,438,101)</b>	<b>(20,675,795)</b>	<b>(4,837,261)</b>	<b>(1,253,808)</b>	<b>(1,009,142)</b>	<b>(71,217)</b>	<b>(818,011)</b>
7		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 375.71.387	Pg 12	3,567,921,775	2,310,689,015	340,815,937	367,988,290	247,540,556	300,163,541	724,436	303,148,741
8		Customer Based Dist Plant Excl 375.7, 375.71.387	Pg 14	2,444,533,435	2,209,216,776	184,188,265	37,781,159	6,988,928	3,765,722	642,503	1,950,081
9		Percent		100.000%	90.374%	7.535%	1.546%	0.286%	0.154%	0.026%	0.080%
10		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		68.514%							
11		Materials & Supplies		1,332,307							
<b>12</b>		<b>CUSTOMER BASED MATERIALS &amp; SUPPLIES</b>		<b>912,820</b>	<b>824,950</b>	<b>68,778</b>	<b>14,108</b>	<b>2,610</b>	<b>1,406</b>	<b>240</b>	<b>728</b>
13		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 375.71.387	Pg 12	3,567,921,775	2,310,689,015	340,815,937	367,988,290	247,540,556	300,163,541	724,436	303,148,741
14		Customer Based Dist Plant Excl 375.7, 375.71.387	Pg 14	2,444,533,435	2,209,216,776	184,188,265	37,781,159	6,988,928	3,765,722	642,503	1,950,081
15		Percent		100.000%	90.374%	7.535%	1.546%	0.286%	0.154%	0.026%	0.080%
16		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		68.514%							
17		Customer Advances	Pg 10	11,265							
<b>18</b>		<b>CUSTOMER BASED ADVANCES</b>		<b>7,718</b>	<b>6,975</b>	<b>582</b>	<b>119</b>	<b>22</b>	<b>12</b>	<b>2</b>	<b>6</b>

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**111, SCHEDULE 2  
PAGE 23 OF 30  
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	19,524,175	11,654,175	1,718,908	1,855,968	1,248,571	1,513,905	3,710	1,528,938
2	380.00	SERVICES	15	855,169,618	778,520,765	62,350,417	11,536,238	1,830,063	538,757	0	393,378
3	380.00	DIRECT - SERVICES	Pg 14	1,554	0	0	0	0	0	561	993
4	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
5	381.00	METERS	16	44,799,656	34,665,078	6,653,645	3,094,312	292,990	73,471	4,928	15,232
6	381.10	AUTOMATIC METER READING	16	25,134,959	19,448,928	3,733,044	1,736,072	164,383	41,221	2,765	8,546
7	382.00	METER INSTALLATIONS	16	45,542,208	35,239,650	6,763,929	3,145,600	297,846	74,689	5,010	15,484
8	383.00	HOUSE REGULATORS	21	17,656,503	16,128,685	1,243,901	250,369	27,191	4,414	530	1,413
9	384.00	HOUSE REG INSTALLATIONS	21	3,484,788	3,183,249	245,503	49,414	5,367	871	105	279
10	385.00	IND M&R EQUIPMENT	17	7,324,965	0	122,327	970,558	2,531,801	2,446,538	0	1,253,741
11	385.00	DIRECT - IND M&R EQUIPMENT		478,276	0	0	0	0	0	463,871	14,405
12	385.10	IND M&R EQUIPMENT - LG VOLUME	17	<u>1,018,904</u>	<u>(1)</u>	<u>17,016</u>	<u>135,005</u>	<u>352,174</u>	<u>340,314</u>	<u>0</u>	<u>174,396</u>
13		TOTAL GROSS PLANT		1,020,135,606	898,840,529	82,848,690	22,773,536	6,750,386	5,034,180	481,480	3,406,805
14	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	7,736,942	4,618,259	681,160	735,474	494,777	599,922	1,470	605,880
15	380.00	SERVICES	15	172,489,154	157,028,951	12,576,184	2,326,879	369,127	108,668	0	79,345
16	380.00	DIRECT - SERVICES	Pg 14	1,314	0	0	0	0	0	436	878
17	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
18	381.00	METERS	16	19,420,683	15,027,336	2,884,360	1,341,387	127,011	31,850	2,136	6,603
19	381.10	AUTOMATIC METER READING	16	19,754,808	15,285,875	2,933,984	1,364,465	129,196	32,398	2,173	6,717
20	382.00	METER INSTALLATIONS	16	16,518,699	12,781,839	2,453,357	1,140,947	108,032	27,091	1,817	5,616
21	383.00	HOUSE REGULATORS	21	8,581,133	7,838,609	604,541	121,680	13,215	2,145	257	686
22	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
23	385.00	IND M&R EQUIPMENT	17	2,839,179	0	47,414	376,191	981,334	948,286	0	485,954
24	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	99,994	0	0	0	0	0	93,657	6,337
25	385.10	IND M&R EQUIPMENT - LG VOLUME	17	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
26		TOTAL DEPRECIATION RESERVE		247,441,906	212,580,869	22,181,000	7,407,023	2,222,692	1,750,360	101,945	1,198,016

[1] INTANGIBLE PLANT @ 25.706% OF TOTAL REPRESENTING CUSTOMER PORTION (PAGE 26)



**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE** **111, SCHEDULE 2**  
**PEAK & AVERAGE** **PAGE 24 OF 30**  
**WITNESS: K. L. Johnson**

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	154.00	CUSTOMER BASED MATERIALS & SUPPLIES	Pg 30	373,641	331,287	30,295	7,811	2,054	1,315	178	701
2	190-282-283	CUSTOMER BASED DEFFERED INCOME TAXE	Pg 30	(110,738,478)	(97,571,570)	(8,993,449)	(2,472,129)	(732,773)	(546,474)	(52,266)	(369,818)
3	235.00	CUSTOMER DEPOSITS	9	(3,554,025)	(2,351,271)	(1,010,978)	(184,703)	(7,073)	0	0	0
4	252.00	CUSTOMER BASED ADVANCES	Pg 30	<u>3,159</u>	<u>2,801</u>	<u>256</u>	<u>66</u>	<u>17</u>	<u>11</u>	<u>2</u>	<u>6</u>
5		TOTAL CUSTOMER-BASED RATE BASE		658,777,996	586,670,907	50,693,814	12,717,558	3,789,919	2,738,672	327,449	1,839,678
6		EQUITY CAPITAL @ 54.380%		358,243,474	319,031,639	27,567,296	6,915,808	2,060,958	1,489,290	178,067	1,000,417
7		RETURN ON RATE BASE @ 8.080%		53,229,262	47,403,009	4,096,060	1,027,579	306,225	221,285	26,458	148,646
8		RETURN ON EQUITY @ 11.200%		40,123,269	35,731,544	3,087,537	774,570	230,827	166,800	19,944	112,047
9	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	2,964,751	1,769,689	261,017	281,829	189,596	229,887	563	232,170
10	380.00	SERVICES	15	25,843,593	23,527,233	1,884,256	348,630	55,305	16,281	0	11,888
11	380.00	DIRECT - SERVICES	Pg 15	42	0	0	0	0	0	15	27
12	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
13	381.00	METERS	16	1,057,168	818,015	157,011	73,019	6,914	1,734	116	359
14	381.10	AUTOMATIC METER READING	16	1,130,030	874,396	167,832	78,051	7,390	1,853	124	384
15	382.00	METER INSTALLATIONS	16	852,161	659,384	126,563	58,859	5,573	1,398	94	290
16	383.00	HOUSE REGULATORS	21	440,003	401,930	30,998	6,239	678	110	13	35
17	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
18	385.00	IND M&R EQUIPMENT	17	409,431	0	6,837	54,250	141,516	136,750	0	70,078
19	385.00	DIRECT - IND M&R EQUIPMENT	Pg 15	20,518	0	0	0	0	0	19,900	618
20	385.10	IND M&R EQUIPMENT - LG VOLUME	17	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
21		TOTAL DEPRECIATION EXPENSES		32,717,697	28,050,647	2,634,514	900,877	406,972	388,013	20,825	315,849
22		TOTAL NET SALVAGE AMORTIZED [1]	11	<u>1,319,823</u>	<u>787,816</u>	<u>116,197</u>	<u>125,462</u>	<u>84,403</u>	<u>102,339</u>	<u>251</u>	<u>103,355</u>
23		TOTAL DEPRECIATION & AMORTIZATION EXPENSES		34,037,520	28,838,463	2,750,711	1,026,339	491,375	490,352	21,076	419,204

[1] NET SALVAGE @ 25.706% OF TOTAL REPRESENTING CUSTOMER PORTION (PAGE 26)

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**111, SCHEDULE 2  
PAGE 25 OF 30  
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	874.00	MAINS & SERVICES [SERVICES ONLY][1]		6,430,955	5,857,505	468,880	86,753	13,762	4,051	4	0
2	876.00	M & R - INDUSTRIAL	17	320,624	0	5,354	42,483	110,820	107,088	0	54,878
3	878.00	METERS & HOUSE REGULATORS	23	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176	528
4	879.00	CUSTOMER INSTALLATIONS	15	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0	2,695
5	890.00	M & R - INDUSTRIAL	17	153,682	0	2,566	20,363	53,119	51,330	0	26,304
6	892.00	SERVICES	15	5,980,905	5,444,836	436,068	80,682	12,799	3,768	0	2,751
7	893.00	METERS & HOUSE REGULATORS	23	<u>533,853</u>	<u>424,621</u>	<u>72,839</u>	<u>32,341</u>	<u>3,080</u>	<u>758</u>	<u>53</u>	<u>160</u>
8		TOTAL DISTRIBUTION		21,038,920	18,460,574	1,653,038	448,296	216,275	173,186	233	87,317
9	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
10	902.00	METER READING	6	708,802	649,022	50,594	8,279	730	120	21	35
11	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	7,791,838	7,134,674	556,181	91,009	8,026	1,325	234	390
12	903.00	INTEREST ON CUSTOMER DEPOSITS	9	100,416	66,433	28,564	5,219	200	0	0	0
13	904.00	UNCOLLECTIBLES-DIS REVENUE	7	6,771,837	6,302,481	250,016	219,340	0	0	0	0
14	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	543,670	0	141	11,194	259,896	216,707	17,702	38,030
15	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	7	936,875	871,940	34,589	30,345	0	0	0	0
16	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	8	75,216	0	20	1,549	35,956	29,981	2,449	5,261
17	905.00	MISCELLANEOUS	6	4,483	4,105	320	52	5	1	0	0
18	921.00	OFFICE SUPPLIES & EXPENSES	6	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19		TOTAL CUSTOMER ACCOUNTS		16,933,137	15,028,655	920,427	366,986	304,812	248,134	20,406	43,716
20	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
21	908.00	CUSTOMER ASSISTANCE	6	1,927	1,764	138	23	2	0	0	0
22	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	195,512	179,023	13,956	2,284	201	33	6	10
23	910.00	MISCELLANEOUS	6	1,344,985	1,231,549	96,005	15,709	1,385	229	40	67
24	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
25	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
26	932.00	MAINTENANCE	6	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
27		TOTAL CUST SERVICE & INFORMATION		1,542,424	1,412,336	110,098	18,016	1,589	262	46	77
28	912.00	DEMONSTRATION	6	7,491	6,859	535	87	8	1	0	0
29	913.00	ADVERTISING	6	<u>153,596</u>	<u>140,642</u>	<u>10,964</u>	<u>1,794</u>	<u>158</u>	<u>26</u>	<u>5</u>	<u>8</u>
30		TOTAL SALES		161,087	147,501	11,498	1,881	166	27	5	8
31		CUSTOMER-RELATED BENEFITS	24	248,221	163,511	21,163	19,458	13,116	15,601	12	15,360
32		CUSTOMER-RELATED PAYROLL TAXES	11	870,492	519,605	76,638	82,749	55,668	67,498	165	68,168
33		TOTAL CUST-RELATED O&M [LINES 8, 19, 27, 30,31 & 32]		40,794,281	35,732,182	2,792,862	937,387	591,626	504,708	20,868	214,646
34		DEPRECIATION EXPENSE	Pg 24	33,618,316	28,838,463	2,750,711	1,026,339	491,375	490,352	21,076	419,204
35		INCOME TAXES		16,257,100	14,518,209	1,254,508	314,718	93,788	67,773	8,104	45,526
36		RETURN ON RATE BASE	Pg 24	<u>53,080,616</u>	<u>47,403,009</u>	<u>4,096,060</u>	<u>1,027,579</u>	<u>306,225</u>	<u>221,285</u>	<u>26,458</u>	<u>148,646</u>
37		TOTAL ANNUAL CUSTOMER-BASED COST		<u>143,750,313</u>	<u>126,491,863</u>	<u>10,894,141</u>	<u>3,306,023</u>	<u>1,483,014</u>	<u>1,284,118</u>	<u>76,507</u>	<u>828,022</u>
38		AVERAGE ANNUAL CUSTOMER BILLS [2]		5,419,794	4,966,131	384,130	62,656	5,552	915	146	264
39		<b>MONTHLY CUSTOMER BASED COST/BILL [LINE 37 / LINE 38]</b>		<b>\$ 26.52</b>	<b>\$ 25.47</b>	<b>\$ 28.36</b>	<b>\$ 52.76</b>	<b>\$ 267.11</b>	<b>\$ 1,403.41</b>	<b>\$ 524.02</b>	<b>\$ 3,136.45</b>

[1] MAINS AND SERVICES @ 24.438% OF TOTAL ACCOUNT 874. (PAGE 27)  
[2] AVERAGE ANNUAL CUSTOMER BILLS INCLUDE FINAL BILLS (ALLOCATION FACTOR 6 DETAIL).

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - INTANGIBLE AND GENERAL PLANT**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
 PEAK & AVERAGE**

**111, SCHEDULE 2  
 PAGE 26 OF 30  
 WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1		TOTAL GROSS PLANT LESS GENERAL & INTANGIBLE PLANT [1Pg 17		3,892,468,848						
2	380.00	SERVICES	Pg 17	855,169,618						
3	380.00	DIRECT - SERVICES	Pg 17	1,554						
4	380.12	CSL REPLACEMENT	Pg 17	-						
5	381.00	METERS	Pg 17	44,799,656						
6	381.10	AUTOMATIC METER READING	Pg 17	25,134,959						
7	382.00	METER INSTALLATIONS	Pg 17	45,542,208						
8	383.00	HOUSE REGULATORS	Pg 17	17,656,503						
9	384.00	HOUSE REG INSTALLATIONS	Pg 17	3,484,788						
10	385.00	IND M&R EQUIPMENT	Pg 17	7,324,965						
11	385.00	DIRECT - IND M&R EQUIPMENT	Pg 17	478,276						
12	385.10	IND M&R EQUIPMENT - LG VOLUME	Pg 17	1,018,904						
13		CUSTOMER-RELATED GROSS PLANT		<u>1,000,611,431</u>						
14		GENERAL PLANT	Pg 3	37,620,859						
15		GENERAL PLANT CUSTOMER-RELATED COSTS PCT [Line 13 / Line 1]		<u>25.706%</u>						
16		<b>CUSTOMER-RELATED GENERAL PLANT</b>		<u><u>9,670,818</u></u>						
17		INTANGIBLE PLANT [ACCOUNT 303.3 ONLY]	Pg 17	75,951,821						
18		INTANGIBLE PLANT CUSTOMER-RELATED COSTS PCT [Line 13 / Line 1]		<u>25.706%</u>						
19		<b>CUSTOMER-RELATED INTANGIBLE PLANT</b>		<u><u>19,524,175</u></u>						

[1] Exhibit 111, Schedule 3, Page 3, Line 51, less Page 3, Line 50.  
 [2] Customer Component of Allocation Factor 20 - Minimum System Mains.

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - ACCOUNT 874**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE PEAK & AVERAGE** **111, SCHEDULE 2**  
**PAGE 27 OF 30**  
**WITNESS: K. L. Johnson**

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				\$	\$	\$	\$	\$	\$	\$
LINE NO.	ACCT NO.	ACCOUNT		TOTAL PLANT						
1	376.00	MAINS	Pg 3	2,573,194,470						
2	376.00	DIRECT - MAINS - MLDS	Pg 3	141,540						
3	376.08	MAINS-CSL REPLACEMENTS	Pg 3	23,515,481						
4	376.30	MAINS-BARE STEEL	Pg 3	47,177,611						
5	376.30	DIRECT - MAINS-BARE STEEL	Pg 3	80,803						
6	376.80	MAINS-CAST IRON	Pg 3	(0)						
7		TOTAL MAINS		2,644,109,906	75.562%					
8	380.00	SERVICES	Pg 3	855,169,618						
9	380.00	DIRECT - SERVICES	Pg 3	561						
10	380.12	CSL REPLACEMENT		-						
11		TOTAL SERVICES		855,170,179	24.438%					
12		TOTAL MAINS AND SERVICES		<u>3,499,280,084</u>						
13		TOTAL ACCOUNT 874	Pg 7	26,315,390						
		PERCENTAGE SERVICES		<u>24.438%</u>						
14		<b>CUSTOMER-RELATED ACCOUNT 874</b>		<u><u>6,430,955</u></u>						
15	Customer Based Mains			0	0	0	0	0	0	0
16	Services		Pg 23	<u>855,171,172</u>	<u>778,520,765</u>	<u>62,350,417</u>	<u>11,536,238</u>	<u>1,830,063</u>	<u>538,757</u>	<u>561</u>
17	Total Customer Based Mains and Services			855,171,172	778,520,765	62,350,417	11,536,238	1,830,063	538,757	561
				99.954%	91.037%	7.291%	1.349%	0.214%	0.063%	0.000%
18	Account 874		Line 14	6,430,955						
19	CUSTOMER BASED ACCOUNT 874			6,430,955	5,857,505	468,880	86,753	13,762	4,051	4

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - BENEFITS**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE** **111, SCHEDULE 2**  
**PEAK & AVERAGE** **PAGE 28 OF 30**  
**WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ADJUSTED LABOR DOLLARS \$		ADJUSTED BENEFIT DOLLARS \$	ADJUSTED PAYROLL TAXES \$
1		TOTAL LABOR DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 1 & 2)	39,289,966			
2		TOTAL BENEFIT DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 3, 4, & 5)			844,977	
3		TOTAL PAYROLL TAXES (Exhibit 111, Page 9, Lines 1, 2, & 5)				2,963,275
4	874.00	MAINS & SERVICES (1) Alloc 24	2,458,688	6.26%	52,879	185,442
5	876.00	M & R - INDUSTRIAL (2) Alloc 24	229,532	0.58%	4,935	17,306
6	878.00	METERS & HOUSE REGULATORS Alloc 24	1,089,455	2.77%	23,431	82,172
7	879.00	CUSTOMER INSTALLATIONS Alloc 24	4,806,287	12.23%	103,366	362,497
8	890.00	M & R - INDUSTRIAL Alloc 24	58,242	0.15%	1,251	4,386
9	892.00	SERVICES Alloc 24	1,585,198	4.04%	34,095	119,568
10	893.00	METERS & HOUSE REGULATORS Alloc 24	147,525	0.38%	3,169	11,112
11	902.00	METER READING Alloc 24	234,234	0.60%	5,036	17,661
12	903.00	BILLING & ACCOUNTING Alloc 24	929,008	2.36%	19,975	70,052
13	920.00	SALARIES Alloc 24	3,920	0.01%	84	296
14		TOTAL	11,542,089	29.38%	248,221	870,492

(1) MAINS AND SERVICES @ 24.438% OF TOTAL ACCOUNT 874. (PAGE 27)  
(2) REMAINDER OF LABOR DOLLARS FROM ALLOCATOR #24.

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - ACCOUNTS 870, 880, 885, & 894**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
PEAK & AVERAGE**

**111, SCHEDULE 2  
PAGE 29 OF 30**

**WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1		CUSTOMER COMPONENT EXPENSES								
2	874.00	MAINS & SERVICES	Pg 25	6,430,955	5,857,505	468,880	86,753	13,762	4,051	4
3	876.00	M & R - INDUSTRIAL	Pg 25	320,624	0	5,354	42,483	110,820	107,088	0
4	878.00	METERS & HOUSE REGULATORS	Pg 25	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176
5	879.00	CUSTOMER INSTALLATIONS	Pg 25	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0
6	890.00	M & R - INDUSTRIAL	Pg 25	153,682	0	2,566	20,363	53,119	51,330	0
7	892.00	SERVICES	Pg 25	5,980,905	5,444,836	436,068	80,682	12,799	3,768	0
8	893.00	METERS & HOUSE REGULATORS	Pg 25	<u>533,853</u>	<u>424,621</u>	<u>72,839</u>	<u>32,341</u>	<u>3,080</u>	<u>758</u>	<u>53</u>
9		TOTAL		21,038,920	18,460,574	1,653,038	448,296	216,275	173,186	233
10		TOTAL COMPANY EXPENSES								
11	874.00	MAINS & SERVICES	Pg 21	26,315,390	15,717,919	2,268,387	2,491,541	1,690,764	2,059,442	1,579
12	876.00	M & R - INDUSTRIAL	Pg 21	320,624	0	5,354	42,483	110,821	107,088	0
13	878.00	METERS & HOUSE REGULATORS	Pg 21	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176
14	879.00	CUSTOMER INSTALLATIONS	Pg 21	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0
15	890.00	M & R - INDUSTRIAL	Pg 21	153,682	0	2,567	20,363	53,119	51,330	0
16	892.00	SERVICES	Pg 21	5,980,905	5,444,837	436,068	80,682	12,799	3,768	0
17	893.00	METERS & HOUSE REGULATORS	Pg 21	<u>533,853</u>	<u>424,621</u>	<u>72,839</u>	<u>32,341</u>	<u>3,080</u>	<u>758</u>	<u>53</u>
18		TOTAL		40,923,355	28,320,989	3,452,544	2,853,085	1,893,277	2,228,577	1,808
19		PERCENTAGE CUSTOMER RELATED (LINE 9 / LINE 18)		51.411%	65.183%	47.879%	15.713%	11.423%	7.771%	12.908%
20		TOTAL COMPANY EXPENSES (PAGE 7)								
21	870.00	SUPERVISION & ENGINEERING	Pg 21	8,571,635	5,236,926	744,875	779,247	531,527	640,215	514
22		PERCENTAGE CUSTOMER RELATED			<u>65.183%</u>	<u>47.879%</u>	<u>15.713%</u>	<u>11.423%</u>	<u>7.771%</u>	<u>12.908%</u>
23	870.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		4,003,201	3,413,586	356,639	122,443	60,716	49,751	66
24	880.00	OTHER	Pg 21	3,842,068	2,347,350	333,876	349,282	238,247	286,964	231
25		PERCENTAGE CUSTOMER RELATED			<u>65.183%</u>	<u>47.879%</u>	<u>15.713%</u>	<u>11.423%</u>	<u>7.771%</u>	<u>12.908%</u>
26	880.00	OTHER CUSTOMER RELATED		1,794,357	1,530,073	159,856	54,883	27,215	22,300	30
27	885.00	SUPERVISION & ENGINEERING	Pg 21	160,847	98,271	13,978	14,623	9,974	12,014	10
28		PERCENTAGE CUSTOMER RELATED			<u>65.183%</u>	<u>47.879%</u>	<u>15.713%</u>	<u>11.423%</u>	<u>7.771%</u>	<u>12.908%</u>
29	885.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		75,120	64,056	6,692	2,298	1,139	934	1
30	894.00	OTHER EQUIPMENT	Pg 21	1,258,704	769,018	109,381	114,429	78,052	94,013	76
31		PERCENTAGE CUSTOMER RELATED			<u>65.183%</u>	<u>47.879%</u>	<u>15.713%</u>	<u>11.423%</u>	<u>7.771%</u>	<u>12.908%</u>
32	894.00	OTHER EQUIPMENT CUSTOMER RELATED		587,852	501,269	52,371	17,980	8,916	7,306	10

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION EXCLUDING MAINS - OTHER RATE BASE ITEMS**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

<b>ALLOCATED COST OF SERVICE</b>											<b>111, SCHEDULE 2</b>	
<b>PEAK &amp; AVERAGE</b>											<b>PAGE 30 OF 30</b>	
											<b>WITNESS: K. L. Johnson</b>	
<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$	
1		Total Gross Plant	Pg 12	4,061,081,498	2,425,108,925	357,756,182	386,189,442	259,382,253	314,343,430	839,646	317,461,621	
2		Customer Based Gross Plant Without Mains	Pg 23	1,020,135,606	898,840,529	82,848,690	22,773,536	6,750,386	5,034,180	481,480	3,406,805	
3		Percent		100.000%	88.110%	8.121%	2.232%	0.662%	0.493%	0.047%	0.334%	
4		Customer Based Gross Plant to Total Gross Plant		25.120%								
5		Total Deferred Income Taxes	Pg 10	(440,841,376)								
<b>6</b>		<b>CUSTOMER BASED DEFERRED INCOME TAXES</b>		<b>(110,738,478)</b>	<b>(97,571,570)</b>	<b>(8,993,449)</b>	<b>(2,472,129)</b>	<b>(732,773)</b>	<b>(546,474)</b>	<b>(52,266)</b>	<b>(369,818)</b>	
7		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 22	3,567,921,775	2,310,689,015	340,815,937	367,988,290	247,540,556	300,163,541	724,436	303,148,741	
8		Customer Based Dist Plant Excl 375.7, 375.71.387	Pg 23	1,000,611,431	887,186,354	81,129,782	20,917,568	5,501,815	3,520,275	477,770	1,877,867	
9		Percent		100.000%	88.664%	8.108%	2.090%	0.550%	0.352%	0.048%	0.188%	
10		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		28.045%								
11		Materials & Supplies	Pg 10	1,332,307								
<b>12</b>		<b>CUSTOMER BASED MATERIALS &amp; SUPPLIES</b>		<b>373,641</b>	<b>331,287</b>	<b>30,295</b>	<b>7,811</b>	<b>2,054</b>	<b>1,315</b>	<b>178</b>	<b>701</b>	
13		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 22	3,567,921,775	2,310,689,015	340,815,937	367,988,290	247,540,556	300,163,541	724,436	303,148,741	
14		Customer Based Gross Plant Without Mains	Pg 23	1,000,611,431	887,186,354	81,129,782	20,917,568	5,501,815	3,520,275	477,770	1,877,867	
15		Percent		100.000%	88.664%	8.108%	2.090%	0.550%	0.352%	0.048%	0.188%	
16		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		28.045%								
17		Customer Advances	Pg 10	11,265								
<b>18</b>		<b>CUSTOMER BASED ADVANCES</b>		<b>3,159</b>	<b>2,801</b>	<b>256</b>	<b>66</b>	<b>17</b>	<b>11</b>	<b>2</b>	<b>6</b>	

COLUMBIA GAS OF PENNSYLVANIA, INC.  
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2022 -

WITNESS: K. L. Johnson

STUDY TYPE: AVERAGE STUDY- ALLOCATORS 5 & 20

FORECASTED TEST YEAR: DECEMBER 31, 2023

111, SCHEDULE 3

<u>PAGE</u>	<u>DESCRIPTION</u>
1	RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
7	PRODUCTION & DISTRIBUTION O&M EXPENSES
8	OTHER O&M EXPENSES
9	TAXES OTHER THAN INCOME TAXES
10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)



**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE**  
**AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3**  
**PAGE 1 OF 13**  
**WITNESS: K. L. Johnson**

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
1	TOTAL REVENUE [PAGE 6]		896,657,347	655,435,862	80,515,598	83,152,274	41,830,544	29,467,615	1,971,082	4,284,374
2	PRODUCTS PURCHASED [PAGE 7]		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		246,645,581	191,787,135	16,856,618	13,098,846	8,193,751	8,611,043	36,838	8,061,350
4	DEPRECIATION & AMORTIZATION [PAGE 5]		116,724,231	82,001,208	10,096,270	8,365,546	5,192,913	5,567,850	31,212	5,469,232
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,580,973</u>	<u>2,602,015</u>	<u>303,712</u>	<u>230,160</u>	<u>144,477</u>	<u>153,515</u>	<u>247</u>	<u>146,847</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		602,116,983	454,211,785	52,618,218	47,315,992	19,090,632	14,611,862	591,066	13,677,429
7	OPERATING INCOME BEFORE TAXES		294,540,364	201,224,077	27,897,380	35,836,283	22,739,912	14,855,753	1,380,016	(9,393,055)
8	INCOME TAXES		55,731,512	37,842,987	5,504,005	8,150,354	5,198,961	2,814,918	392,661	(4,172,375)
9	INVESTMENT TAX CREDIT	12	<u>(221,354)</u>	<u>(153,115)</u>	<u>(19,278)</u>	<u>(16,546)</u>	<u>(10,302)</u>	<u>(11,105)</u>	<u>(47)</u>	<u>(10,962)</u>
10	NET INCOME TAXES		55,510,158	37,689,872	5,484,728	8,133,808	5,188,660	2,803,813	392,614	(4,183,337)
11	OPERATING INCOME		239,030,206	163,534,204	22,412,652	27,702,475	17,551,252	12,051,940	987,402	(5,209,718)
12	RATE BASE [PAGE 10]		2,958,295,013	2,034,129,087	256,700,774	226,410,102	140,428,775	150,874,694	549,766	149,201,817
13	RATE OF RETURN EARNED ON RATE BASE		8.080%	8.040%	8.731%	12.236%	12.498%	7.988%	179.604%	-3.492%
14	UNITIZED RETURN		1.00000	0.99505	1.08057	1.51436	1.54678	0.98861	22.22822	(0.43218)

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3  
PAGE 2 OF 13  
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		814,505,439	598,982,336	73,587,830	75,811,926	35,667,652	24,214,116	1,970,857	4,270,723
2	PRODUCTS PURCHASED [PAGE 7]		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		245,615,375	191,079,193	16,769,742	13,006,796	8,116,467	8,545,163	36,836	8,061,179
4	DEPRECIATION & AMORTIZATION [PAGE 5]		116,724,231	82,001,208	10,096,270	8,365,546	5,192,913	5,567,850	31,212	5,469,232
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,580,973</u>	<u>2,602,015</u>	<u>303,712</u>	<u>230,160</u>	<u>144,477</u>	<u>153,515</u>	<u>247</u>	<u>146,847</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		601,086,777	453,503,843	52,531,342	47,223,942	19,013,348	14,545,982	591,063	13,677,257
7	OPERATING INCOME BEFORE TAXES		213,418,663	145,478,492	21,056,488	28,587,984	16,654,305	9,668,134	1,379,794	(9,406,535)
8	INCOME TAXES [PAGE 11]		32,293,749	21,736,917	3,527,528	6,056,168	3,440,702	1,316,106	392,597	(4,176,270)
9	INVESTMENT TAX CREDIT	12	<u>(221,354)</u>	<u>(153,115)</u>	<u>(19,278)</u>	<u>(16,546)</u>	<u>(10,302)</u>	<u>(11,105)</u>	<u>(47)</u>	<u>(10,962)</u>
10	NET INCOME TAXES		32,072,395	21,583,802	3,508,250	6,039,622	3,430,400	1,305,001	392,550	(4,187,231)
11	OPERATING INCOME		181,346,268	123,894,690	17,548,238	22,548,362	13,223,905	8,363,133	987,244	(5,219,304)
12	RATE BASE [PAGE 10]		2,958,295,013	2,034,129,087	256,700,774	226,410,102	140,428,775	150,874,694	549,766	149,201,817
13	RATE OF RETURN EARNED ON RATE BASE		6.130%	6.091%	6.836%	9.959%	9.417%	5.543%	179.575%	-3.498%
14	UNITIZED RETURN		1.00000	0.99364	1.11517	1.62463	1.53622	0.90424	29.29445	(0.57064)

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**GROSS PLANT (Accounts 101 & 106)**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

ALLOCATED COST OF SERVICE 111, SCHEDULE 3  
AVERAGE STUDY- ALLOCATORS 5 & 20 PAGE 3 OF 13

WITNESS: K. L. Johnson

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	80,887,198	55,945,631	7,039,613	6,040,656	3,768,535	4,064,582	15,369	4,012,814
2	350-362	UNDERGROUND STORAGE PLANT	25	7,169,335	5,321,439	848,993	826,839	153,424	7,743	10,897	0
DISTRIBUTION PLANT											
3	374.10	LAND - CITY GATE & M/L IND M&R	22	21,944	13,691	1,956	2,051	1,337	1,461	0	1,449
4	374.20	LAND - OTHER DISTRIBUTION	22	3,361,093	2,096,986	299,608	314,094	204,758	223,714	0	221,933
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	95,361	59,496	8,501	8,912	5,809	6,347	0	6,297
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	4,778,410	2,981,250	425,948	446,543	291,101	318,051	0	315,518
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	13	8	1	1	1	1	0	1
9	374.50	RIGHTS OF WAY	22	3,233,171	2,017,176	288,205	302,140	196,965	215,200	0	213,486
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	22	7,026	4,384	626	657	428	468	0	464
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	4,012	2,503	358	375	244	267	0	265
13	375.40	M & R STRUCTURES - REGULATING	22	7,939,336	4,953,352	707,712	741,931	483,664	528,442	0	524,234
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	27,126	0	0	0	0	0	24,324	2,802
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	86,228	0	1,440	11,425	29,804	28,800	0	14,759
16	375.70	M & R STRUCTURES - OTHER	11	42,981,846	29,728,394	3,740,710	3,209,884	2,002,524	2,159,838	8,167	2,132,329
17	375.71	M & R STRUCTURES - OTHER LEASED	11	7,122,746	4,926,447	619,893	531,927	331,849	357,918	1,353	353,359
18	375.80	M & R STRUCTURES - COMMUNICATION	22	16,515	10,304	1,472	1,543	1,006	1,099	0	1,091
19	376.00	MAINS	22	2,573,194,470	1,605,416,030	229,374,555	240,465,023	156,759,007	171,271,824	0	169,908,031
20	376.00	DIRECT - MAINS - MLDS		141,586	0	0	0	0	0	141,540	45
21	376.08	MAINS-CSL REPLACEMENTS	22	23,515,481	14,671,309	2,096,170	2,197,522	1,432,563	1,565,190	0	1,552,727
22	376.30	MAINS-BARE STEEL	22	47,177,611	29,434,112	4,205,412	4,408,748	2,874,060	3,140,142	0	3,115,138
23	376.30	DIRECT - MAINS-BARE STEEL		80,803	0	0	0	0	0	80,803	0
24	376.80	MAINS-CAST IRON	22	(0)	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	22	1,444,656	901,321	128,777	135,003	88,009	96,156	0	95,391
26	378.20	M & R EQUIP - GENERAL - REGULATING	22	204,100,076	127,338,038	18,193,481	19,073,152	12,433,777	13,584,901	0	13,476,728
27	378.20	DIRECT - M & R EQUIP-GEN-REG		678,970	0	0	0	0	0	0	678,970
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	419,228	261,556	37,370	39,177	25,539	27,904	0	27,682
29	379.10	M & R EQUIP - CITY GATE	22	136,417	85,110	12,160	12,748	8,311	9,080	0	9,008
30	379.11	M & R EQUIP - EXCHANGE GAS	22	(450)	(281)	(40)	(42)	(27)	(30)	0	(30)
31	380.00	SERVICES	15	855,169,618	778,520,765	62,350,417	11,536,238	1,830,063	538,757	0	393,378
32	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	561	993
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	44,799,656	34,665,078	6,653,645	3,094,312	292,990	73,471	4,928	15,232
35	381.10	AUTOMATIC METER READING	16	25,134,959	19,448,929	3,733,044	1,736,072	164,383	41,221	2,765	8,546
36	382.00	METER INSTALLATIONS	16	45,542,208	35,239,650	6,763,929	3,145,600	297,846	74,689	5,010	15,484
37	383.00	HOUSE REGULATORS	21	17,656,503	16,128,686	1,243,901	250,369	27,191	4,414	530	1,413
38	384.00	HOUSE REG INSTALLATIONS	21	3,484,788	3,183,250	245,503	49,414	5,367	871	105	279
39	385.00	IND M&R EQUIPMENT	17	7,324,965	0	122,327	970,558	2,531,801	2,446,538	0	1,253,741
40	385.00	DIRECT - IND M&R EQUIPMENT		478,276	0	0	0	0	0	463,871	14,405
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,018,904	0	17,016	135,005	352,174	340,314	0	174,396
42	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	13,453	1,693	1,453	906	977	4	965
43	387.20	OTHER EQUIP ODORIZATION	11	117,248	81,094	10,204	8,756	5,463	5,892	22	5,817
44	387.42	OTHER EQUIP RADIO	11	119,609	82,728	10,410	8,932	5,573	6,010	23	5,934
45	387.44	OTHER EQUIP COMMUNICATION	11	588,831	407,265	51,246	43,974	27,434	29,589	112	29,212
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	11,112,902	7,686,239	967,156	829,912	517,750	558,423	2,112	551,311
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		69,585	0	0	0	0	0	69,585	0
48	387.50	GPS EQUIPMENT	11	<u>2,201,372</u>	<u>1,522,579</u>	<u>191,585</u>	<u>164,399</u>	<u>102,562</u>	<u>110,619</u>	<u>418</u>	<u>109,210</u>
49		TOTAL DISTRIBUTION PLANT		3,935,404,105	2,721,880,898	342,506,389	293,877,806	183,332,229	197,768,560	806,232	195,231,992
50	389-398	GENERAL PLANT	11	<u>37,620,859</u>	26,020,467	3,274,143	2,809,526	1,752,756	1,890,448	7,148	1,866,371
51		TOTAL GROSS PLANT		<u>4,061,081,498</u>	<u>2,809,168,435</u>	<u>353,669,138</u>	<u>303,554,827</u>	<u>189,006,943</u>	<u>203,731,333</u>	<u>839,646</u>	<u>201,111,176</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
DEPRECIATION RESERVE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3  
PAGE 4 OF 13**

**WITNESS: K. L. Johnson**

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	30,097,805	20,817,147	2,619,412	2,247,704	1,402,257	1,512,415	5,719	1,493,152
2	350-362	UNDERGROUND STORAGE PLANT	25	5,915,001	4,390,410	700,454	682,177	126,581	6,388	8,991	0
		<u>DISTRIBUTION PLANT</u>									
3	374.10	LAND - CITY GATE & M/L IND M&R	22	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	22	234,689	146,422	20,920	21,932	14,297	15,621	0	15,497
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	995,037	620,804	88,698	92,986	60,618	66,230	0	65,702
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	22	1,864,695	1,163,383	166,219	174,256	113,597	124,114	0	123,126
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	22	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	22	1,565,452	976,686	139,544	146,292	95,367	104,197	0	103,367
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	5,052	0	0	0	0	0	4,631	420
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	76,624	0	1,280	10,153	26,484	25,592	0	13,115
16	375.70	M & R STRUCTURES - OTHER	11	6,406,439	4,431,014	557,552	478,433	298,476	321,924	1,217	317,823
17	375.71	M & R STRUCTURES - OTHER LEASED	11	3,373,155	2,333,043	293,566	251,907	157,155	169,501	641	167,342
18	375.80	M & R STRUCTURES - COMMUNICATION	22	8,999	5,614	802	841	548	599	0	594
19	376.00	MAINS	22	340,878,631	212,674,178	30,385,921	31,855,108	20,766,326	22,688,882	0	22,508,216
20	376.00	DIRECT - MAINS - MLDS		44,704	0	0	0	0	0	44,664	40
21	376.08	MAINS-CSL REPLACEMENTS	22	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	22	33,350,989	20,807,682	2,972,907	3,116,650	2,031,742	2,219,842	0	2,202,166
23	376.30	DIRECT - MAINS-BARE STEEL		77,846	0	0	0	0	0	77,846	0
24	376.80	MAINS-CAST IRON	22	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	22	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	22	26,682,838	16,647,423	2,378,508	2,493,511	1,625,519	1,776,010	0	1,761,868
27	378.20	DIRECT - M & R EQUIP-GEN-REG		112,657	0	0	0	0	0	0	112,657
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	22	86,207	53,785	7,685	8,056	5,252	5,738	0	5,692
30	379.11	M & R EQUIP - EXCHANGE GAS	22	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	172,489,154	157,028,951	12,576,184	2,326,879	369,127	108,668	0	79,345
32	380.00	DIRECT - SERVICES		1,314	0	0	0	0	0	436	878
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	19,420,683	15,027,336	2,884,360	1,341,387	127,011	31,850	2,136	6,603
35	381.10	AUTOMATIC METER READING	16	19,754,808	15,285,875	2,933,984	1,364,465	129,196	32,398	2,173	6,717
36	382.00	METER INSTALLATIONS	16	16,518,699	12,781,839	2,453,357	1,140,947	108,032	27,091	1,817	5,616
37	383.00	HOUSE REGULATORS	21	8,581,133	7,838,608	604,541	121,681	13,215	2,145	257	687
38	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
39	385.00	IND M&R EQUIPMENT	17	2,839,179	0	47,414	376,191	981,334	948,286	0	485,954
40	385.00	DIRECT - IND M&R EQUIPMENT		99,994	0	0	0	0	0	93,657	6,337
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
42	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
43	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
44	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
45	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	3,700,379	2,559,367	322,044	276,344	172,401	185,944	703	183,576
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		18,143	0	0	0	0	0	18,143	0
48	387.50	GPS EQUIPMENT	11	<u>1,932,953</u>	<u>1,336,927</u>	<u>168,225</u>	<u>144,353</u>	<u>90,056</u>	<u>97,131</u>	<u>367</u>	<u>95,894</u>
49		<b>TOTAL DISTRIBUTION PLANT</b>		<b>661,120,453</b>	<b>471,718,936</b>	<b>59,003,711</b>	<b>45,742,370</b>	<b>27,185,755</b>	<b>28,951,761</b>	<b>248,689</b>	<b>28,269,231</b>
50	389-398	GENERAL PLANT	11	<u>11,134,452</u>	<u>7,701,144</u>	<u>969,031</u>	<u>831,521</u>	<u>518,754</u>	<u>559,506</u>	<u>2,116</u>	<u>552,380</u>
51		<b>TOTAL DEPRECIATION RESERVE</b>		<b><u>708,267,711</u></b>	<b><u>504,627,636</u></b>	<b><u>63,292,609</u></b>	<b><u>49,503,772</u></b>	<b><u>29,233,347</u></b>	<b><u>31,030,070</u></b>	<b><u>265,514</u></b>	<b><u>30,314,764</u></b>

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
DEPRECIATION AND AMORTIZATION EXPENSE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3  
PAGE 5 OF 13  
WITNESS: K. L. Johnson**

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	11,533,302	7,977,008	1,003,743	861,307	537,337	579,548	2,191	572,167
2	350-362	UNDERGROUND STORAGE PLANT	25	575,302	427,018	68,127	66,350	12,312	621	875	0
<b>DISTRIBUTION PLANT</b>											
3	374.10	LAND - CITY GATE & M/L IND M&R	22	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	22	0	0	0	0	0	0	0	0
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	82,275	51,331	7,334	7,689	5,012	5,476	0	5,433
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	22	34,750	21,681	3,098	3,247	2,117	2,313	0	2,295
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	22	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	22	190,323	118,742	16,965	17,786	11,595	12,668	0	12,567
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	534	0	0	0	0	0	479	55
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	483	0	8	64	167	161	0	83
16	375.70	M & R STRUCTURES - OTHER	11	1,207,250	834,994	105,067	90,157	56,246	60,664	229	59,892
17	375.71	M & R STRUCTURES - OTHER LEASED	11	558,661	386,398	48,620	41,721	26,028	28,073	106	27,715
18	375.80	M & R STRUCTURES - COMMUNICATION	22	349	218	31	33	21	23	0	23
19	376.00	MAINS	22	55,300,535	34,502,004	4,929,490	5,167,835	3,368,909	3,680,804	0	3,651,494
20	376.00	DIRECT - MAINS - MLDS		2,704	0	0	0	0	0	2,703	1
21	376.08	MAINS-CSL REPLACEMENTS	22	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	22	1,272,816	794,110	113,459	118,945	77,540	84,719	0	84,044
23	376.30	DIRECT - MAINS-BARE STEEL		8	0	0	0	0	0	8	0
24	376.80	MAINS-CAST IRON	22	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	22	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	22	8,662,466	5,404,513	772,172	809,508	527,717	576,574	0	571,983
27	378.20	DIRECT - M & R EQUIP-GEN-REG		24,536	0	0	0	0	0	0	24,536
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	22	5,881	3,669	524	550	358	391	0	388
30	379.11	M & R EQUIP - EXCHANGE GAS	22	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	25,843,593	23,527,232	1,884,256	348,630	55,305	16,282	0	11,888
32	380.00	DIRECT - SERVICES		42	0	0	0	0	0	15	27
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	1,057,168	818,015	157,011	73,019	6,914	1,734	116	359
35	381.10	AUTOMATIC METER READING	16	1,130,030	874,395	167,832	78,051	7,390	1,853	124	384
36	382.00	METER INSTALLATIONS	16	852,161	659,385	126,563	58,859	5,573	1,398	94	290
37	383.00	HOUSE REGULATORS	21	440,003	401,930	30,998	6,239	678	110	13	35
38	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
39	385.00	IND M&R EQUIPMENT	17	409,431	0	6,838	54,250	141,516	136,750	0	70,078
40	385.00	DIRECT - IND M&R EQUIPMENT		20,518	0	0	0	0	0	19,900	618
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
42	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
43	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
44	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
45	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	550,313	380,624	47,894	41,097	25,639	27,653	105	27,301
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		2,930	0	0	0	0	0	2,930	0
48	387.50	GPS EQUIPMENT	11	123,301	85,281	10,731	9,208	5,745	6,196	23	6,117
49		TOTAL DISTRIBUTION PLANT		97,773,061	68,864,521	8,428,891	6,926,886	4,324,470	4,643,841	26,846	4,557,605
51	389-398	GENERAL PLANT	11	1,708,268	1,181,523	148,671	127,574	79,588	85,841	325	84,747
52		NET DEPRECIATION & AMORTIZATION EXPENSE		111,589,933	78,450,071	9,649,432	7,982,116	4,953,706	5,309,851	30,237	5,214,520
53		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,134,298	3,551,137	446,838	383,429	239,207	257,999	976	254,713
54		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		116,724,231	82,001,208	10,096,270	8,365,546	5,192,913	5,567,850	31,212	5,469,232

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
OPERATING REVENUE @ PROPOSED & CURRENT RATES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE** **111, SCHEDULE 3**  
**AVERAGE STUDY- ALLOCATORS 5 & 20** **PAGE 6 OF 13**  
**WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>PROPOSED OPERATING REVENUE</u>											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		449,885,130	379,658,661	38,757,413	25,783,219	5,369,472	277,831	38,534	0
2		USP REVENUE		40,105,076	40,105,076	0	0	0	0	0	0
3		STAS REVENUE		0	0	0	0	0	0	0	0
4		RIDER CC - CUSTOMER CHOICE		36,288	28,265	4,108	3,915	0	0	0	0
5		GAS PROCUREMENT REVENUE		453,307	350,649	46,415	44,234	11,434	575	0	0
6		MERCHANT FUNCTION REVENUE		1,581,571	1,470,866	56,684	54,021	0	0	0	0
7		GAS COST REVENUE		<u>220,930,434</u>	<u>170,493,213</u>	<u>22,567,896</u>	<u>21,507,612</u>	<u>5,559,491</u>	<u>279,454</u>	<u>522,768</u>	<u>0</u>
8		TOTAL SALES REVENUE		712,991,806	592,106,730	61,432,516	47,393,001	10,940,397	557,860	561,302	0
TRANSPORTATION REVENUE											
9	489.00	TRANSPORTATION BASE REVENUE		162,532,796	49,388,090	16,188,239	31,544,855	30,845,636	28,879,596	1,407,326	4,279,054
10		USP REVENUE		5,769,296	5,769,296	0	0	0	0	0	0
11		STAS REVENUE		0	0	0	0	0	0	0	0
12		RIDER CC - CUSTOMER CHOICE		10,810	4,066	1,785	4,959	0	0	0	0
13		FLEX REVENUE		0	0	0	0	0	0	0	0
14		GAS COST REVENUE		<u>14,235,764</u>	<u>7,328,214</u>	<u>2,793,722</u>	<u>4,113,828</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15		TOTAL TRANSPORTATION REVENUE		182,548,666	62,489,666	18,983,746	35,663,642	30,845,636	28,879,596	1,407,326	4,279,054
MISCELLANEOUS REVENUE											
16	487.00	FORFEITED DISCOUNTS	10	1,008,379	740,120	91,591	94,364	44,399	30,140	2,450	5,314
17	488.00	MISCELLANEOUS REVENUE	6	98,441	90,139	7,027	1,150	101	17	3	5
18	493.00	RENTS	11	0	0	0	0	0	0	0	0
19	495.00	OTHER	6	<u>10,055</u>	<u>9,207</u>	<u>718</u>	<u>117</u>	<u>10</u>	<u>2</u>	<u>0</u>	<u>1</u>
20		TOTAL MISCELLANEOUS REVENUE		1,116,875	839,466	99,336	95,631	44,511	30,159	2,454	5,320
21		TOTAL PROPOSED OPERATING REVENUE		<u>896,657,347</u>	<u>655,435,862</u>	<u>80,515,598</u>	<u>83,152,274</u>	<u>41,830,544</u>	<u>29,467,615</u>	<u>1,971,082</u>	<u>4,284,374</u>
<u>CURRENT OPERATING REVENUE</u>											
SALES REVENUE											
22	480/481	SALES BASE REVENUE		394,309,250	333,226,776	33,876,299	22,483,508	4,456,336	227,797	38,534	0
23		USP REVENUE		36,891,356	36,891,356	0	0	0	0	0	0
24		STAS REVENUE		0	0	0	0	0	0	0	0
25		RIDER CC - CUSTOMER CHOICE		36,288	28,265	4,108	3,915	0	0	0	0
26		GAS PROCUREMENT REVENUE		453,307	350,649	46,415	44,234	11,434	575	0	0
27		MERCHANT FUNCTION REVENUE		1,581,571	1,470,866	56,684	54,021	0	0	0	0
28		GAS COST REVENUE		<u>220,930,434</u>	<u>170,493,213</u>	<u>22,567,896</u>	<u>21,507,612</u>	<u>5,559,491</u>	<u>279,454</u>	<u>522,768</u>	<u>0</u>
29		TOTAL SALES REVENUE		654,202,206	542,461,125	56,551,402	44,093,290	10,027,261	507,826	561,302	0
TRANSPORTATION REVENUE											
30	489.00	TRANSPORTATION BASE REVENUE		139,725,195	43,110,295	14,149,978	27,512,864	25,599,949	23,678,893	1,407,326	4,265,890
31		USP REVENUE		5,306,988	5,306,988	0	0	0	0	0	0
32		STAS REVENUE		0	0	0	0	0	0	0	0
33		RIDER CC - CUSTOMER CHOICE		10,810	4,066	1,785	4,959	0	0	0	0
34		FLEX REVENUE		0	0	0	0	0	0	0	0
35		GAS COST REVENUE		<u>14,235,764</u>	<u>7,328,214</u>	<u>2,793,722</u>	<u>4,113,828</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
36		TOTAL TRANSPORTATION REVENUE		159,278,757	55,749,563	16,945,485	31,631,651	25,599,949	23,678,893	1,407,326	4,265,890
MISCELLANEOUS REVENUE											
37	487.00	FORFEITED DISCOUNTS	10	915,980	672,302	83,199	85,717	40,331	27,379	2,226	4,827
38	488.00	MISCELLANEOUS REVENUE	6	98,441	90,139	7,027	1,150	101	17	3	5
39	493.00	RENTS	11	0	0	0	0	0	0	0	0
40	495.00	OTHER	6	<u>10,055</u>	<u>9,207</u>	<u>718</u>	<u>117</u>	<u>10</u>	<u>2</u>	<u>0</u>	<u>1</u>
41		TOTAL MISCELLANEOUS REVENUE		1,024,476	771,648	90,943	86,985	40,442	27,397	2,229	4,833
42		TOTAL CURRENT OPERATING REVENUE		<u>814,505,439</u>	<u>598,982,336</u>	<u>73,587,830</u>	<u>75,811,926</u>	<u>35,667,652</u>	<u>24,214,116</u>	<u>1,970,857</u>	<u>4,270,723</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
PRODUCTION & DISTRIBUTION O&M EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3  
PAGE 7 OF 13  
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
2	807.00	PURCHASED GAS EXPENSE	4	977,581	739,198	105,432	106,507	23,110	1,163	2,170	0
3	807.00	GAS PROCUREMENT EXPENSE	4	453,307	342,768	48,889	49,388	10,716	539	1,006	0
4		TOTAL PURCHASED GAS		236,597,086	178,903,393	25,515,939	25,777,335	5,593,317	281,157	525,945	0
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>											
5	816.00	WELLS	25	0	0	0	0	0	0	0	0
6	817.00	LINES	25	0	0	0	0	0	0	0	0
7	818.00	COMPRESSOR STATION	25	10,617	7,880	1,257	1,225	227	12	16	0
8	820.00	M & R	25	0	0	0	0	0	0	0	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	1,835	1,362	217	212	39	2	3	0
11	825.00	STORAGE WELL ROYALTIES	25	7,356	5,460	871	848	157	8	11	0
12		TOTAL UNDERGROUND STORAGE OPERATIONS		19,808	14,702	2,346	2,285	424	21	30	0
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>											
13	832.00	WELLS	25	0	0	0	0	0	0	0	0
14	834.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
15	836.00	PURIFICATION	25	0	0	0	0	0	0	0	0
16	840.00	OTHER STORAGE - OPERATION SUPERV - ENG	25	0	0	0	0	0	0	0	0
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		0	0	0	0	0	0	0	0
17		TOTAL UNDERGROUND STORAGE		19,808	14,702	2,346	2,285	424	21	30	0
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
18	870.00	SUPERVISION & ENGINEERING	18	8,571,635	6,002,288	736,732	614,586	391,295	419,753	514	406,467
19	871.00	LOAD DISPATCHING	13	313,341	195,484	27,928	29,279	19,086	20,853	25	20,687
20	874.00	MAINS & SERVICES	14	26,315,390	18,259,723	2,241,282	1,944,707	1,224,981	1,327,348	1,579	1,315,770
21	875.00	M & R - GENERAL	13	792,716	494,552	70,655	74,071	48,284	52,755	63	52,335
22	876.00	M & R - INDUSTRIAL	17	320,624	0	5,354	42,483	110,821	107,088	0	54,878
23	878.00	METERS & HOUSE REGULATORS	23	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176	528
24	879.00	CUSTOMER INSTALLATIONS	15	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0	2,695
25	880.00	OTHER	18	3,842,068	2,690,408	330,226	275,476	175,390	188,146	231	182,191
26	881.00	RENTS	18	61,318	42,938	5,270	4,397	2,799	3,003	4	2,908
27		TOTAL DISTRIBUTION OPERATIONS		47,835,993	34,419,004	4,084,777	3,170,674	1,995,351	2,125,137	2,592	2,038,458
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
28	885.00	SUPERVISION & ENGINEERING	18	160,847	112,633	13,825	11,533	7,343	7,877	10	7,627
29	886.00	STRUCTURES AND IMPROVEMENTS	13	26,846	16,748	2,393	2,509	1,635	1,787	2	1,772
30	887.00	MAINS	13	26,524,141	16,547,616	2,364,097	2,478,416	1,615,585	1,765,182	2,122	1,751,124
31	889.00	M & R - GENERAL	13	1,227,221	765,626	109,382	114,672	74,750	81,672	98	81,021
32	890.00	M & R - INDUSTRIAL	17	153,682	0	2,567	20,363	53,119	51,330	0	26,304
33	892.00	SERVICES	15	5,980,905	5,444,837	436,068	80,682	12,799	3,768	0	2,751
34	893.00	METERS & HOUSE REGULATORS	23	533,853	424,621	72,839	32,341	3,080	758	53	160
35	894.00	OTHER EQUIPMENT	18	1,258,704	881,408	108,186	90,249	57,460	61,639	76	59,688
36		TOTAL DISTRIBUTION MAINTENANCE		35,866,199	24,193,489	3,109,355	2,830,764	1,825,771	1,974,011	2,361	1,930,448
37		TOTAL DISTRIBUTION		83,702,192	58,612,493	7,194,132	6,001,437	3,821,122	4,099,148	4,953	3,968,906

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**OTHER O&M EXPENSES**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE**  
**AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3**  
**PAGE 8 OF 13**  
**WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u>	<u>ACCOUNT TITLE</u>	<u>ALLOC FACTOR</u>	<u>TOTAL COMPANY</u>	<u>RSS/RDS</u>	<u>SGS/DS-1</u>	<u>SGS/DS-2</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>	<u>FLEX</u>
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>	<u>(I)</u>	<u>(J)</u>	<u>(K)</u>
				\$	\$	\$	\$	\$	\$	\$	\$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	708,802	649,022	50,594	8,279	730	121	21	35
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENS	6	7,791,838	7,134,674	556,181	91,009	8,026	1,325	234	390
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	100,416	66,433	28,564	5,219	200	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	6,771,837	6,302,481	250,016	219,340	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	543,670	(0)	141	11,194	259,896	216,707	17,702	38,030
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	1,581,571	1,470,866	56,684	54,021	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES		42,198,344	42,198,344	0	0	0	0	0	0
9	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	7	936,875	871,940	34,589	30,345	0	0	0	0
10	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	8	75,216	(0)	20	1,549	35,956	29,981	2,449	5,261
11	905.00	MISCELLANEOUS	6	4,483	4,105	320	52	5	1	0	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
13		TOTAL CUSTOMER ACCOUNTS		<u>60,713,052</u>	<u>58,697,865</u>	<u>977,111</u>	<u>421,008</u>	<u>304,812</u>	<u>248,134</u>	<u>20,406</u>	<u>43,716</u>
<u>CUST SERVICE &amp; INFORMATION EXPENSES</u>											
14	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	908.00	CUSTOMER ASSISTANCE	6	1,927	1,765	138	23	2	0	0	0
16	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	195,512	179,023	13,956	2,284	201	33	6	10
17	910.00	MISCELLANEOUS	6	1,344,985	1,231,549	96,005	15,709	1,385	229	40	67
18	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
19	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
20	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
21		TOTAL CUST SERVICE & INFORMATION		<u>1,542,424</u>	<u>1,412,336</u>	<u>110,098</u>	<u>18,016</u>	<u>1,589</u>	<u>262</u>	<u>46</u>	<u>77</u>
<u>SALES EXPENSES</u>											
22	912.00	DEMONSTRATION	6	7,491	6,859	535	88	8	1	0	0
23	913.00	ADVERTISING	6	<u>153,596</u>	<u>140,642</u>	<u>10,964</u>	<u>1,794</u>	<u>158</u>	<u>26</u>	<u>5</u>	<u>8</u>
24		TOTAL SALES		<u>161,087</u>	<u>147,501</u>	<u>11,498</u>	<u>1,882</u>	<u>166</u>	<u>27</u>	<u>5</u>	<u>8</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
25	920.00	SALARIES	19	28,887,630	20,917,244	2,453,426	1,901,673	1,169,949	1,241,590	2,600	1,201,148
26	921.00	OFFICE SUPPLIES & EXPENSES	19	4,233,579	3,065,492	359,558	278,697	171,460	181,959	381	176,032
27	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
28	923.00	OUTSIDE SERVICES EMPLOYED	19	30,079,164	21,780,022	2,554,623	1,980,111	1,218,206	1,292,803	2,707	1,250,692
29	924.00	PROPERTY INSURANCE	19	191,229	138,467	16,241	12,589	7,745	8,219	17	7,951
30	925.00	INJURIES AND DAMAGES	19	6,822,200	4,939,887	579,409	449,105	276,299	293,218	614	283,667
31	926.00	EMPLOYEE PENSIONS & BENEFITS	24	15,122,183	11,068,077	1,277,522	947,405	596,117	631,805	756	600,502
32	928.00	REGULATORY COMMISSION EXPENSES	19	2,604,617	1,885,977	221,210	171,462	105,487	111,946	234	108,300
33	930.00	MISCELLANEOUS GENERAL	19	1,227,037	888,485	104,212	80,776	49,695	52,738	110	51,020
34	931.00	RENTS-GENERAL	19	4,314,939	3,124,404	366,468	284,052	174,755	185,456	388	179,415
35	932.00	MAINTENANCE	19	<u>4,563,346</u>	<u>3,304,274</u>	<u>387,565</u>	<u>300,405</u>	<u>184,816</u>	<u>196,133</u>	<u>411</u>	<u>189,744</u>
36		TOTAL ADMINISTRATIVE & GENERAL		<u>98,045,924</u>	<u>71,112,329</u>	<u>8,320,235</u>	<u>6,406,275</u>	<u>3,954,528</u>	<u>4,195,867</u>	<u>8,219</u>	<u>4,048,471</u>
37		TOTAL O & M EXPENSES		<u>480,781,573</u>	<u>368,900,620</u>	<u>42,131,360</u>	<u>38,628,236</u>	<u>13,675,958</u>	<u>8,824,617</u>	<u>559,604</u>	<u>8,061,179</u>



**COLUMBIA GAS OF PENNSYLVANIA, INC.  
TAXES OTHER THAN INCOME TAXES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3  
PAGE 9 OF 13**

**WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u>	<u>ACCOUNT TITLE</u>	<u>ALLOC FACTOR</u>	<u>TOTAL COMPANY</u>	<u>RSS/RDS</u>	<u>SGS/DS-1</u>	<u>SGS/DS-2</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>	<u>FLEX</u>
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>	<u>(I)</u>	<u>(J)</u>	<u>(K)</u>
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	95,972	70,243	8,108	6,013	3,783	4,010	5	3,811
2	408.00	FICA	24	<u>2,867,303</u>	<u>2,098,608</u>	<u>242,230</u>	<u>179,637</u>	<u>113,029</u>	<u>119,796</u>	<u>143</u>	<u>113,861</u>
3		TOTAL FEDERAL TAXES		<u>2,963,275</u>	<u>2,168,850</u>	<u>250,338</u>	<u>185,649</u>	<u>116,812</u>	<u>123,806</u>	<u>148</u>	<u>117,672</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	434,680	300,646	37,830	32,462	20,252	21,843	83	21,565
5	408.00	PA STATE UNEMPLOYMENT	24	0	0	0	0	0	0	0	0
6	408.00	STATE CAPITAL STOCK TAX	11	0	0	0	0	0	0	0	0
7	408.00	LICENSE AND FRANCHISE TAX	11	100	69	9	8	5	5	0	5
8	408.00	STATE SALES AND USE TAX	19	182,687	132,282	15,516	12,026	7,399	7,852	16	7,596
9	408.00	OTHER	19	231	167	20	15	9	10	0	10
10		TOTAL STATE TAXES		<u>617,698</u>	<u>433,165</u>	<u>53,374</u>	<u>44,511</u>	<u>27,665</u>	<u>29,710</u>	<u>99</u>	<u>29,175</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,580,973</u>	<u>2,602,015</u>	<u>303,712</u>	<u>230,160</u>	<u>144,477</u>	<u>153,515</u>	<u>247</u>	<u>146,847</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**RATE BASE**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE**  
**AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3**  
**PAGE 10 OF 13**  
**WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u>	<u>ACCOUNT TITLE</u>	<u>ALLOC FACTOR</u>	<u>TOTAL COMPANY</u>	<u>RSS/RDS</u>	<u>SGS/DS-1</u>	<u>SGS/DS-2</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>	<u>FLEX</u>
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>	<u>(I)</u>	<u>(J)</u>	<u>(K)</u>
				\$	\$	\$	\$	\$	\$	\$	\$
1	101-107	GROSS PLANT [PAGE 3]		4,061,081,498	2,809,168,435	353,669,138	303,554,827	189,006,943	203,731,333	839,646	201,111,176
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,816,611	449,368	437,642	81,206	4,098	5,768	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(708,267,711)	(504,627,636)	(63,292,609)	(49,503,772)	(29,233,347)	(31,030,070)	(265,514)	(30,314,764)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	(121,333)	(19,358)	(18,853)	(3,498)	(177)	(248)	0
5		NET PLANT		3,356,445,013	2,307,236,077	290,806,539	254,469,845	159,851,304	172,705,184	579,652	170,796,413
		<u>WORKING CAPITAL</u>									
6	154.00	MATERIALS & SUPPLIES	11	1,332,307	921,490	115,951	99,497	62,072	66,948	253	66,096
7	164.00	GAS STORED UNDERGROUND - FSS	25	40,836,689	30,311,032	4,835,881	4,709,695	873,905	44,104	62,072	0
8	165.00	PREPAYMENTS	19	4,065,141	2,943,528	345,252	267,608	164,638	174,720	366	169,029
9	165.00	CLOUD BASED ASSETS	11	0	0	0	0	0	0	0	0
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		TOTAL WORKING CAPITAL		46,234,137	34,176,050	5,297,084	5,076,800	1,100,615	285,772	62,691	235,125
		<u>DEFERRED INCOME TAXES</u>									
13	190.00	ACCUMULATED DEF INCOME TAX	12	67,706,185	46,833,723	5,896,532	5,061,037	3,151,046	3,396,819	14,218	3,352,810
14	282.00	ACCUMULATED DEF INCOME TAX	12	(508,547,561)	(351,772,520)	(44,289,407)	(38,013,930)	(23,667,803)	(25,513,831)	(106,795)	(25,183,275)
15	283.00	ACCUMULATED DEF INCOME TAX	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16		TOTAL DEFERRED INCOME TAXES		(440,841,376)	(304,938,797)	(38,392,875)	(32,952,893)	(20,516,757)	(22,117,012)	(92,577)	(21,830,465)
17	235.00	CUSTOMER DEPOSITS	9	(3,554,025)	(2,351,271)	(1,010,978)	(184,703)	(7,073)	0	0	0
18	252.00	CUSTOMER ADVANCES	22	<u>11,265</u>	<u>7,028</u>	<u>1,004</u>	<u>1,053</u>	<u>686</u>	<u>750</u>	<u>0</u>	<u>744</u>
19		RATE BASE		<u>2,958,295,013</u>	<u>2,034,129,087</u>	<u>256,700,774</u>	<u>226,410,102</u>	<u>140,428,775</u>	<u>150,874,694</u>	<u>549,766</u>	<u>149,201,817</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATE/FEDERAL INCOME TAXES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3  
PAGE 11 OF 13  
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		213,418,663	145,478,492	21,056,488	28,587,984	16,654,305	9,668,134	1,379,794	(9,406,535)
2	STATUTORY ADJUSTMENTS	12	(105,048,704)	(72,664,289)	(9,148,692)	(7,852,391)	(4,888,967)	(5,270,294)	(22,060)	(5,202,012)
3	INTEREST ON DEBT		(58,870,071)	(40,479,169)	(5,108,345)	(4,505,561)	(2,794,533)	(3,002,406)	(10,940)	(2,969,116)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(27,410,719)</u>	<u>(18,960,543)</u>	<u>(2,387,200)</u>	<u>(2,048,951)</u>	<u>(1,275,695)</u>	<u>(1,375,196)</u>	<u>(5,756)</u>	<u>(1,357,379)</u>
5	STATE TAXABLE INCOME		22,089,169	13,374,492	4,412,252	14,181,081	7,695,110	20,238	1,341,037	(18,935,042)
6	NET OPERATING LOSS DEDUCTION	12	<u>(7,797,926)</u>	<u>(5,393,982)</u>	<u>(679,121)</u>	<u>(582,895)</u>	<u>(362,916)</u>	<u>(391,222)</u>	<u>(1,638)</u>	<u>(386,153)</u>
	STATE TAXABLE INCOME		14,291,243	7,980,510	3,733,130	13,598,186	7,332,195	(370,984)	1,339,400	(19,321,195)
7	STATE NET INCOME TAX @ 9.99%		1,427,695	797,253	372,940	1,358,459	732,486	(37,061)	133,806	(1,930,187)
8	DEFERRED INCOME TAXES	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	STATE INCOME TAX		1,427,695	797,253	372,940	1,358,459	732,486	(37,061)	133,806	(1,930,187)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		213,418,663	145,478,492	21,056,488	28,587,984	16,654,305	9,668,134	1,379,794	(9,406,535)
11	STATE NET INCOME TAX (LINE 9)		(1,427,695)	(797,253)	(372,940)	(1,358,459)	(732,486)	37,061	(133,806)	1,930,187
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(163,918,774)</u>	<u>(113,385,895)</u>	<u>(14,275,686)</u>	<u>(12,252,928)</u>	<u>(7,628,780)</u>	<u>(8,223,805)</u>	<u>(34,423)</u>	<u>(8,117,258)</u>
13	FEDERAL TAXABLE INCOME		48,072,193	31,295,345	6,407,863	14,976,597	8,293,039	1,481,391	1,211,565	(15,593,605)
14	FEDERAL INCOME TAX @ 21%		10,095,161	6,572,022	1,345,651	3,145,085	1,741,538	311,092	254,429	(3,274,657)
15	DEFERRED INCOME TAXES	12	23,878,126	16,516,977	2,079,546	1,784,890	1,111,288	1,197,966	5,014	1,182,445
16	TAX REFUND AMORTIZATION	12	0	0	0	0	0	0	0	0
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(3,107,233)	(2,149,335)	(270,609)	(232,266)	(144,611)	(155,890)	(653)	(153,870)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	FEDERAL INCOME TAX		30,866,054	20,939,665	3,154,588	4,697,710	2,708,216	1,353,168	258,791	(2,246,082)
20	STATE NET INCOME TAX (LINE 9)		<u>1,427,695</u>	<u>797,253</u>	<u>372,940</u>	<u>1,358,459</u>	<u>732,486</u>	<u>(37,061)</u>	<u>133,806</u>	<u>(1,930,187)</u>
21	TOTAL INCOME TAXES		<u>32,293,749</u>	<u>21,736,917</u>	<u>3,527,528</u>	<u>6,056,168</u>	<u>3,440,702</u>	<u>1,316,106</u>	<u>392,597</u>	<u>(4,176,270)</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.**  
**ALLOCATION FACTORS**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE**  
**AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3**  
**PAGE 12 OF 13**  
**WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
1	DESIGN DAY	1	760,752,000	448,800,000	87,000,000	106,200,000	65,877,000	52,875,000	0	48,648,000
2	PERCENT		100.000%	52.600%	11.436%	13.960%	8.659%	6.950%	0.000%	6.395%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	40,187,696	31,030,925	4,107,511	3,914,532	1,011,865	50,863	72,000	0
4	PERCENT		100.000%	77.214%	10.221%	9.741%	2.518%	0.127%	0.179%	0.000%
5	THROUGHPUT EXCLUDING MLDS	3	68,196,163	35,096,960	5,891,881	8,873,377	6,997,482	11,336,463	0	9,070,033
6	PERCENT		100.000%	45.424%	7.625%	11.484%	9.056%	14.672%	0.000%	11.739%
7	GAS PURCHASED EXPENSE	4	235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
8	PERCENT		100.000%	75.615%	10.785%	10.895%	2.364%	0.119%	0.222%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	49.609%	9.050%	12.095%	8.434%	10.337%	0.000%	10.475%
11	AVERAGE NO. OF CUSTOMERS	6	445,886	408,304	31,827	5,206	461	76	12	22
12	PERCENT		100.000%	91.566%	7.138%	1.168%	0.103%	0.017%	0.003%	0.005%
13	DISTRIBUTION UNCOLLECTIBLES	7	10,780,271	10,033,086	397,994	349,191	0	0	0	0
14	PERCENT		100.000%	93.069%	3.692%	3.239%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	56,226,864	0	15,723	1,244,486	28,900,392	24,097,635	1,968,628	4,229,036
16	PERCENT		100.000%	0.000%	0.026%	2.059%	47.804%	39.860%	3.256%	6.995%
17	CUSTOMER DEPOSITS	9	3,061,609	2,025,505	870,896	159,110	6,098	0	0	0
18	PERCENT		100.000%	66.158%	28.446%	5.197%	0.199%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	911,176	673,585	82,758	85,266	40,116	27,234	2,217	4,803
20	PERCENT		100.000%	73.397%	9.083%	9.358%	4.403%	2.989%	0.243%	0.527%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	3,679,026,661	2,677,432,700	336,913,493	289,078,570	180,338,169	194,539,294	724,436	192,043,854
22	PERCENT		100.000%	69.165%	8.703%	7.468%	4.659%	5.025%	0.019%	4.961%
23	GROSS PLANT	12	4,061,081,498	2,809,168,435	353,669,138	303,554,827	189,006,943	203,731,333	839,646	201,111,176
24	PERCENT		100.000%	69.172%	8.709%	7.475%	4.654%	5.017%	0.021%	4.952%
25	MAINS - ACCOUNT 376	13	2,644,109,951	1,649,521,450	235,676,137	247,071,293	161,065,630	175,977,156	222,344	174,575,941
26	PERCENT		100.000%	62.387%	8.913%	9.344%	6.091%	6.655%	0.008%	6.602%

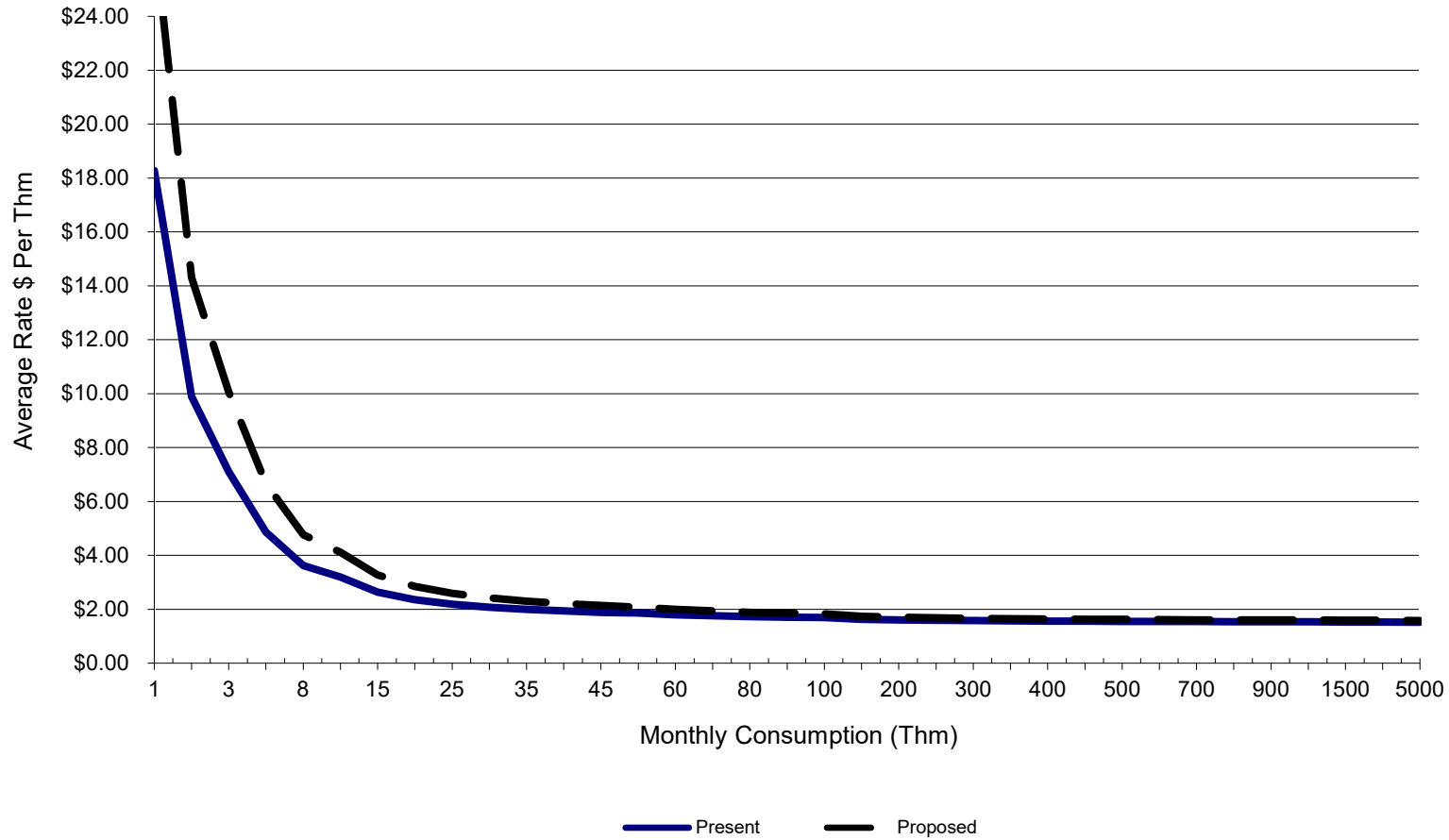
**COLUMBIA GAS OF PENNSYLVANIA, INC.  
ALLOCATION FACTORS (CONT.)  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE  
AVERAGE STUDY- ALLOCATORS 5 & 20**

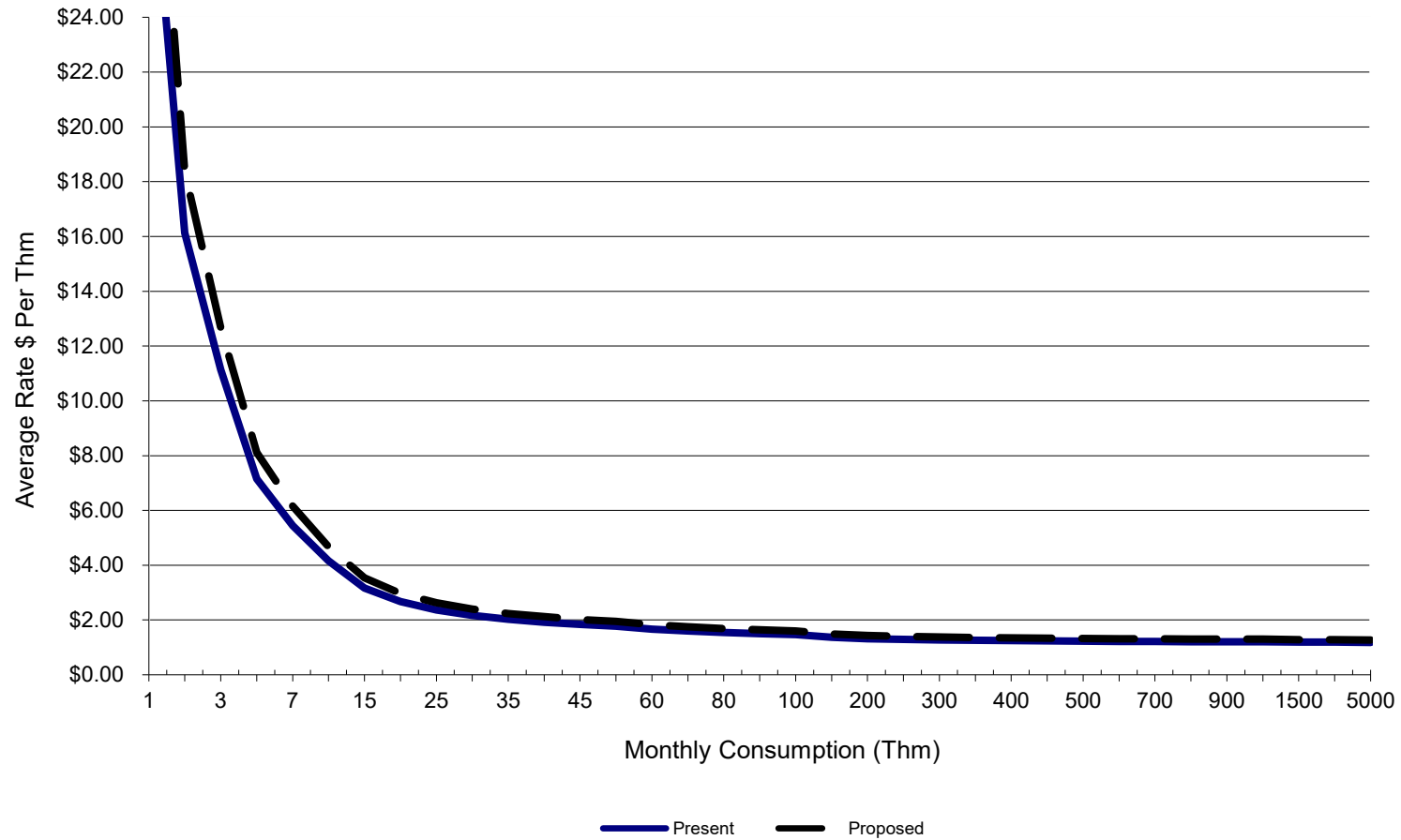
**111, SCHEDULE 3  
PAGE 13 OF 13  
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	3,324,310,811	2,428,042,215	298,026,554	258,607,531	162,895,693	176,515,913	222,905	174,970,312
28	PERCENT		100.000%	69.388%	8.517%	7.390%	4.655%	5.044%	0.006%	5.000%
29	SERVICES	15	682,114,575	621,271,819	49,753,729	9,203,137	1,458,945	426,945	0	311,002
30	PERCENT		100.000%	91.037%	7.291%	1.349%	0.214%	0.063%	0.000%	0.046%
31	METERS	16	32,930,330	25,489,253	4,892,469	2,275,242	215,583	54,081	3,702	11,110
32	PERCENT		100.000%	77.378%	14.852%	6.907%	0.654%	0.164%	0.011%	0.034%
33	INDUSTRIAL M & R	17	4,142,526	0	83,468	662,241	1,727,508	1,669,309	0	855,474
34	PERCENT		100.000%	0.000%	1.670%	13.250%	34.564%	33.400%	0.000%	17.116%
35	OTHER DISTRIBUTION O & M EXPENSES	18	66,497,595	48,882,819	5,999,894	5,005,196	3,186,835	3,418,731	4,119	3,310,025
36	PERCENT		100.000%	70.025%	8.595%	7.170%	4.565%	4.897%	0.006%	4.742%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & C	19	91,492,522	69,123,233	8,108,056	6,284,072	3,866,087	4,102,608	8,466	3,969,416
38	PERCENT		100.000%	72.409%	8.493%	6.583%	4.050%	4.298%	0.009%	4.158%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	75.174%	8.777%	6.594%	3.750%	2.974%	0.000%	2.731%
41	HOUSE REGULATORS (GPA 383)	21	3,540,442	3,234,348	249,448	50,215	5,457	878	96	288
42	PERCENT		100.000%	91.347%	7.045%	1.418%	0.154%	0.025%	0.003%	0.008%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	62.390%	8.914%	9.345%	6.092%	6.656%	0.000%	6.603%
45	METERS	23	136,577,161	108,665,592	18,640,022	8,275,768	787,776	194,667	13,337	40,954
46	PERCENT		100.000%	79.539%	13.644%	6.058%	0.577%	0.142%	0.010%	0.030%
47	LABOR	24	34,313,884	26,153,330	3,018,606	2,238,498	1,408,745	1,492,746	1,960	1,418,873
48	PERCENT		100.000%	73.191%	8.448%	6.265%	3.942%	4.178%	0.005%	3.971%
49	SALES AND CHOICE TRANSPORTATION	25	47,284,578	35,096,960	5,599,368	5,453,523	1,011,865	50,863	72,000	0
50	PERCENT		100.000%	74.225%	11.842%	11.533%	2.140%	0.108%	0.152%	0.000%

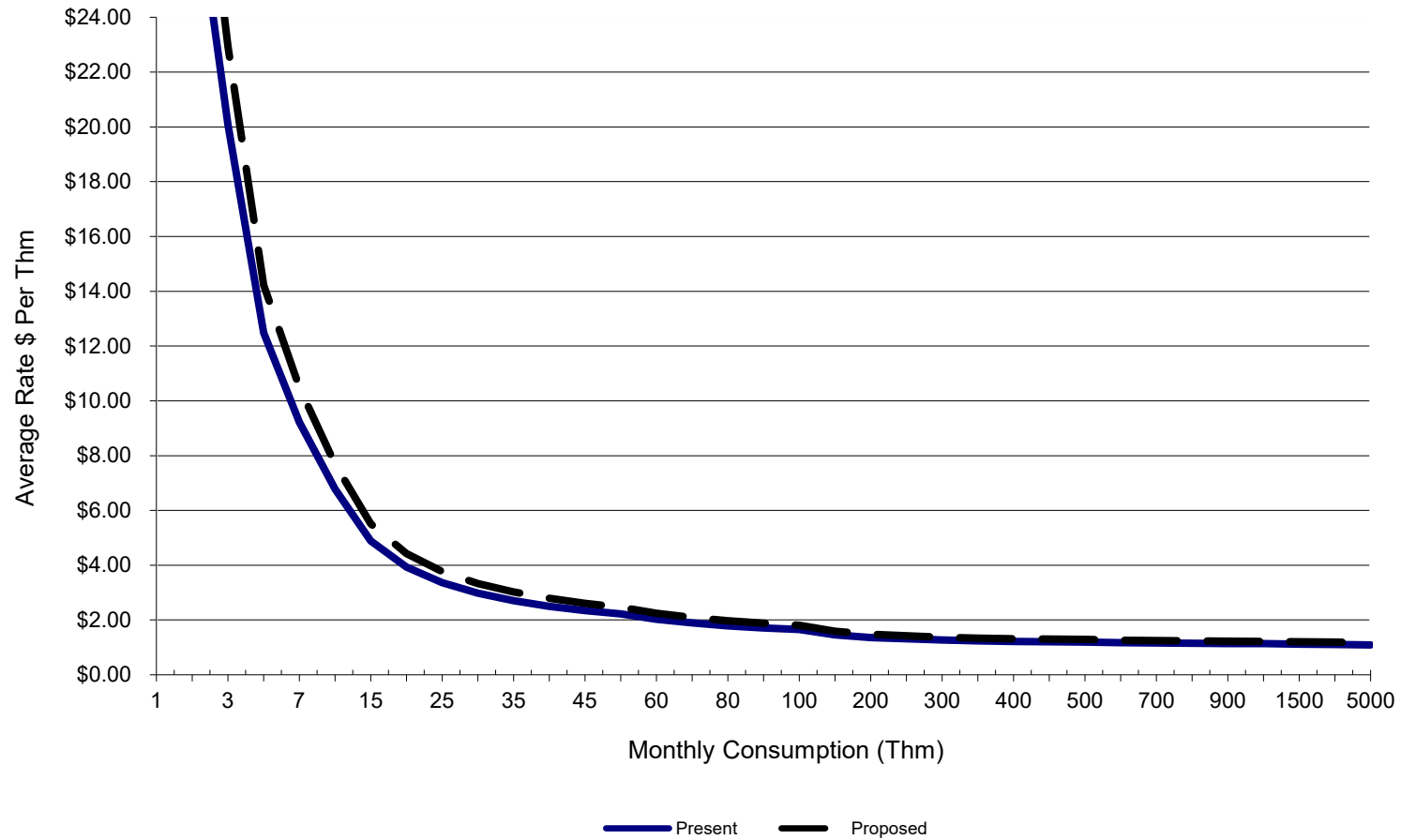
COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Residential Sales Service



COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Small General Sales Service ( $\leq 6,440$  Thms Annually)

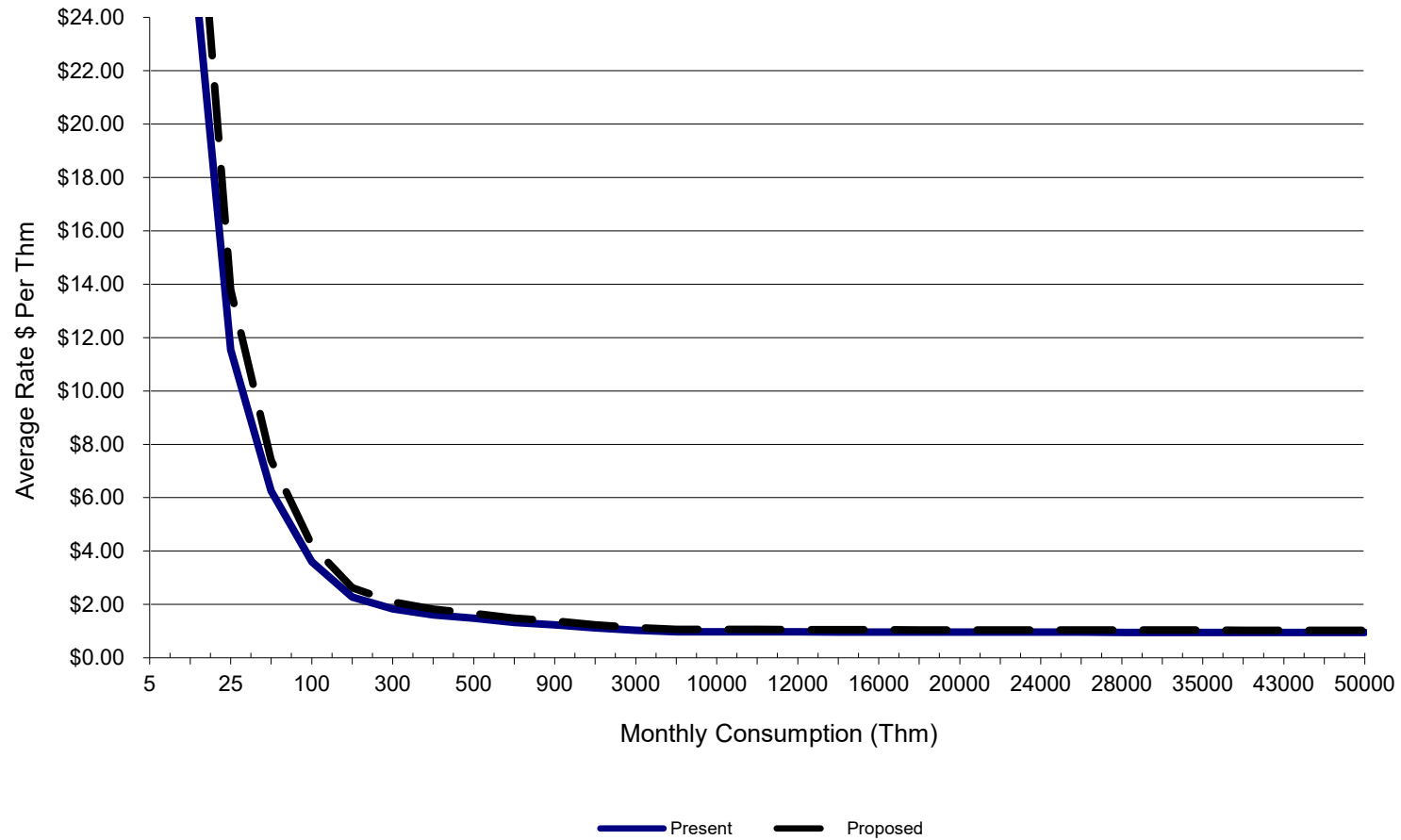


COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Small General Sales Service (>6,440 and ≤64,400 Thms Annually)

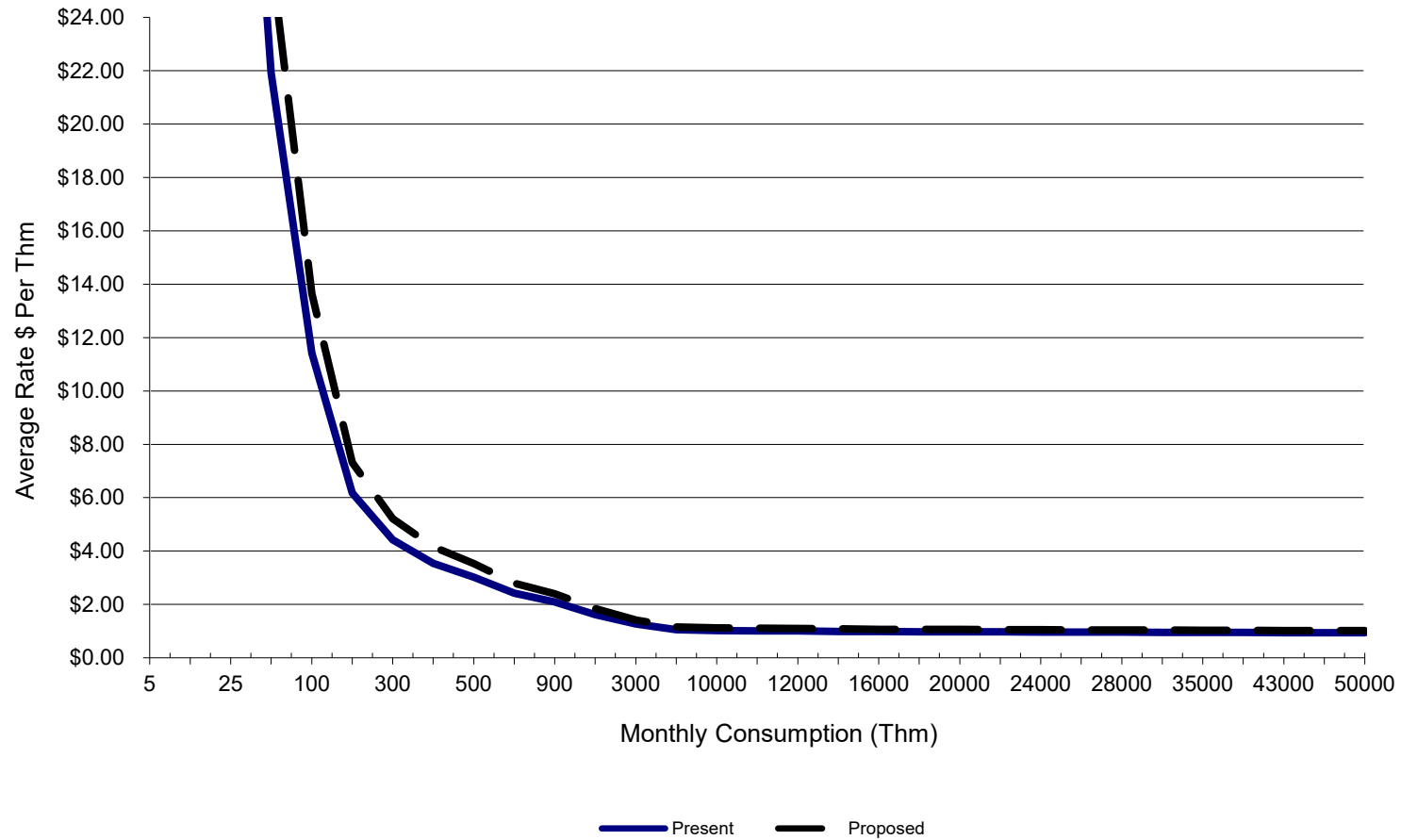




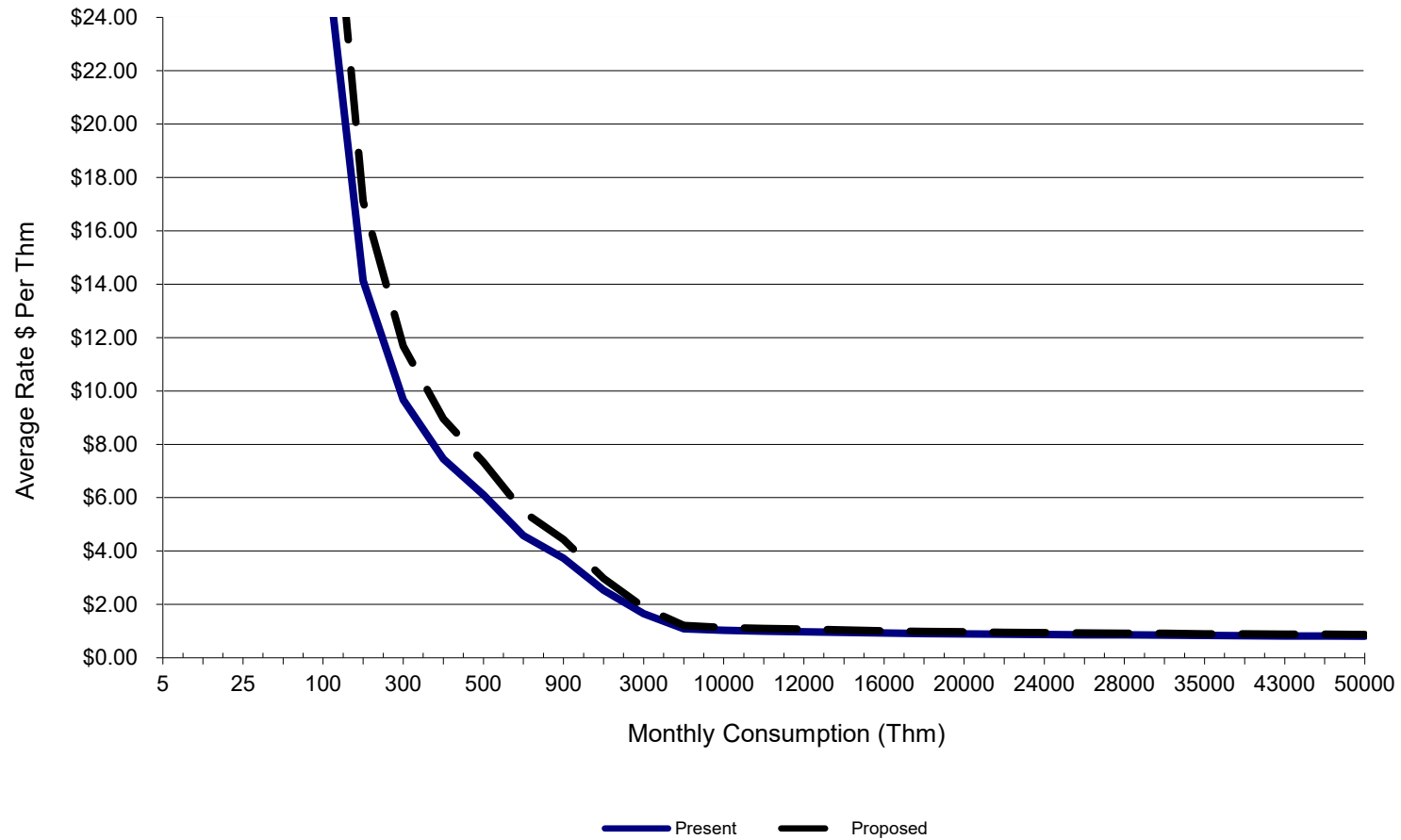
COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Large General Sales Service ( $\leq 110,000$  Thms Annually)



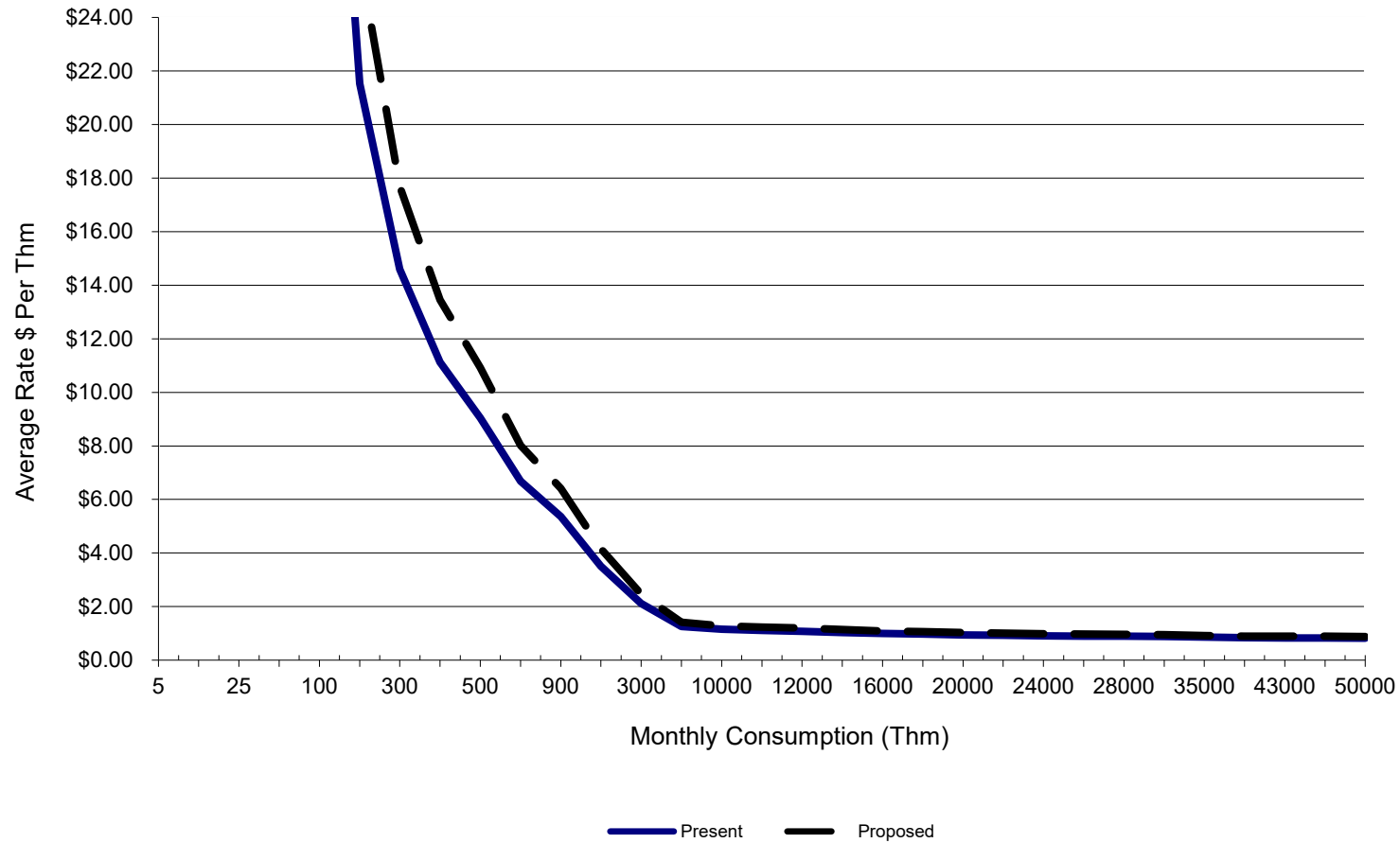
COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Large General Sales Service (>110,000 and ≤540,000 Thms Annually)



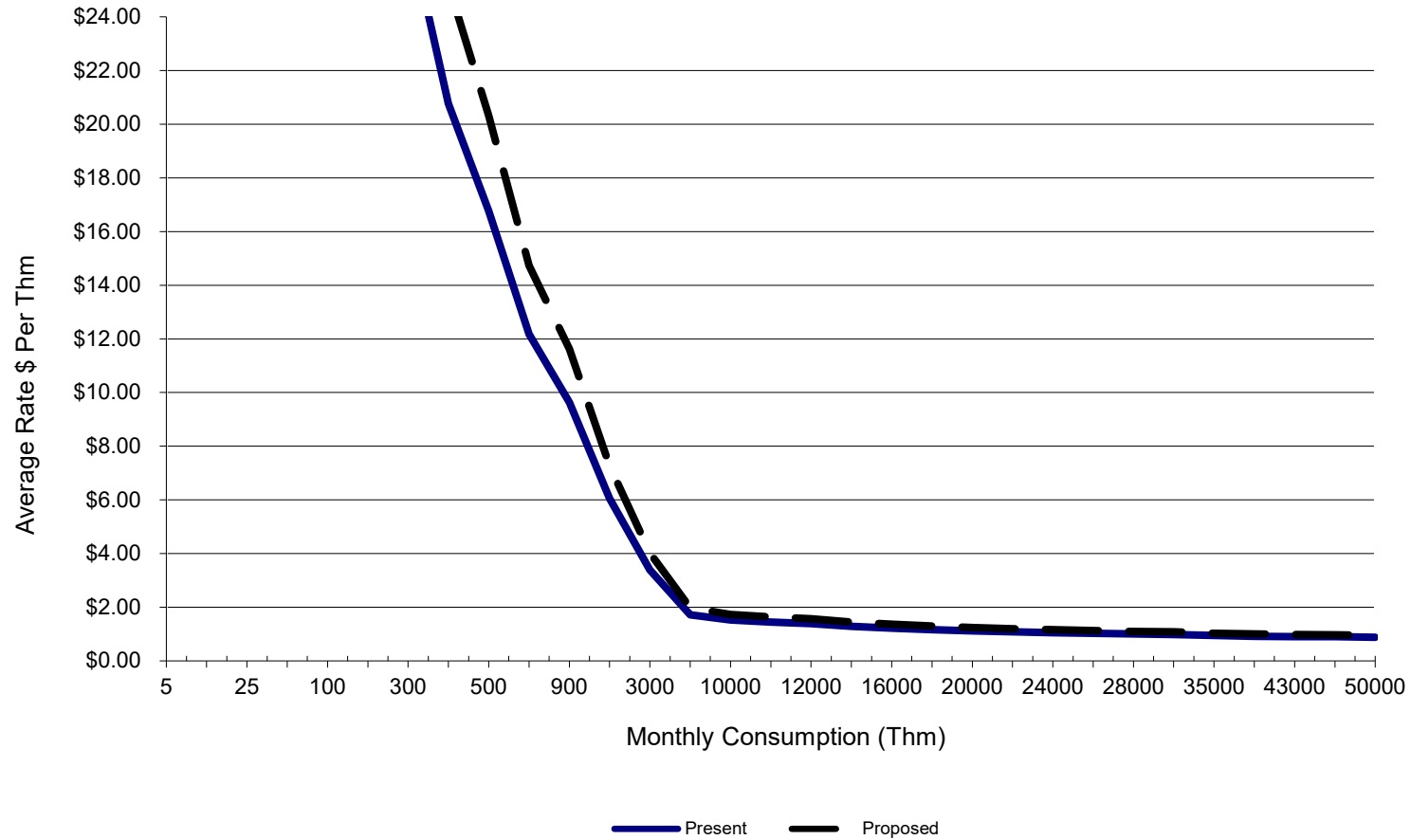
COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Large General Sales Service (>540,000 and ≤1,074,000 Thms Annually)



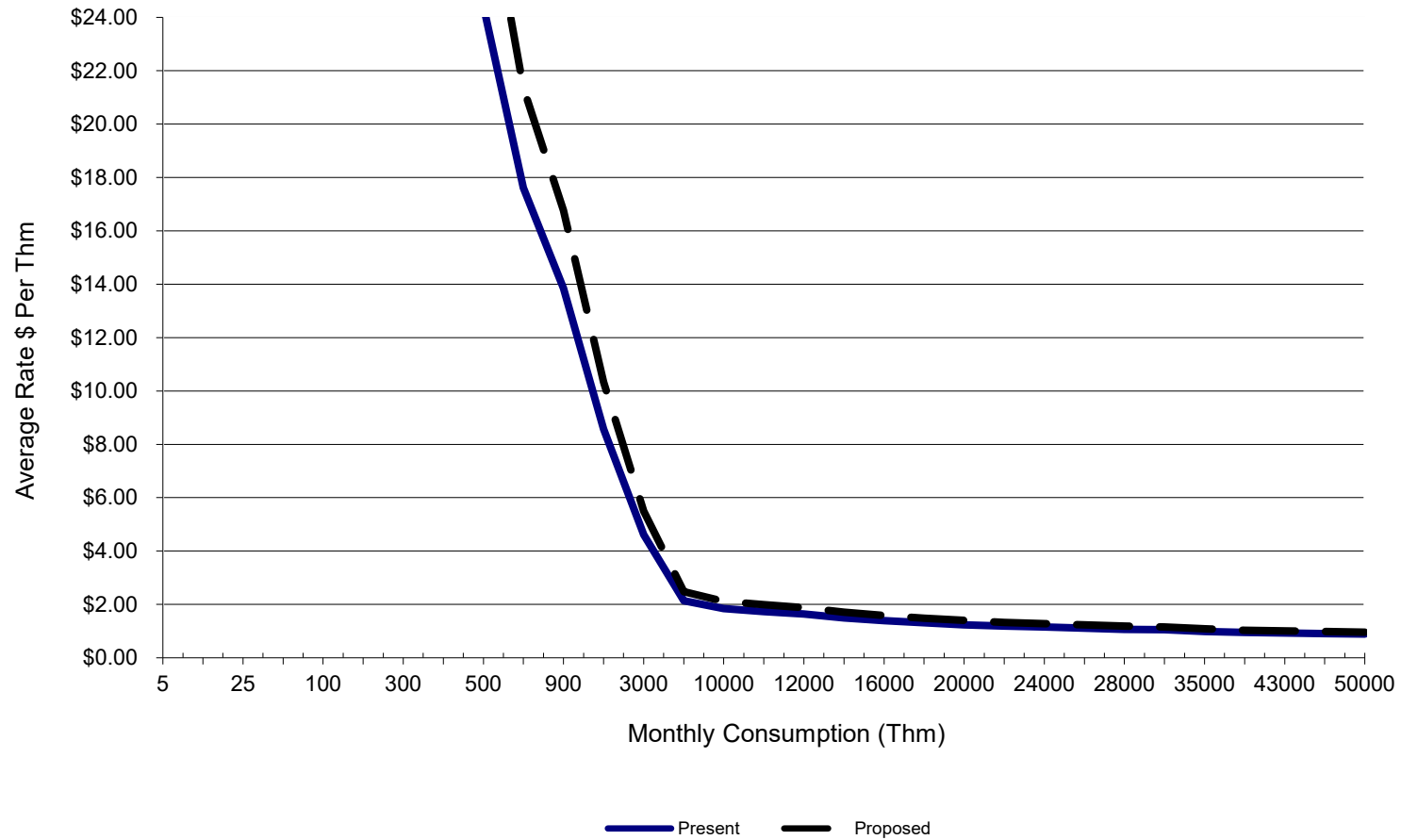
COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Large General Sales Service (>1,074,000 Thms and ≤3,400,000 Thms Annually)



COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Large General Sales Service (>3,400,000 and ≤7,500,000 Thms Annually)



COLUMBIA GAS OF PENNSYLVANIA, INC  
PRESENT AND PROPOSED RATES  
Large General Sales Service (>7,500,000 Thms Annually)



COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARISON OF MONTHLY BILLS  
RESIDENTIAL SALES SERVICE

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 16.75	\$ 25.47
COMMODITY CHARGE	\$ 0.83527	\$ 0.87254
RIDER USP	\$ 0.13052	\$ 0.14189
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
MERCHANT FUNCTION CHARGE	\$ 0.00474	\$ 0.00474
GAS PROCUREMENT CHG (NON-CAP)	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
RIDER EE	\$ -	\$ 0.00441
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	16.75	25.47			8.72	52.06%
1	18.28	27.04	18.28	27.04	8.76	47.92%
2	19.79	28.62	9.90	14.31	8.83	44.62%
3	21.32	30.19	7.11	10.06	8.87	41.60%
5	24.36	33.34	4.87	6.67	8.98	36.86%
8	28.92	38.07	3.62	4.76	9.15	31.64%
10	31.96	41.21	3.20	4.12	9.25	28.94%
15	39.57	49.09	2.64	3.27	9.52	24.06%
20	47.18	56.96	2.36	2.85	9.78	20.73%
25	54.78	64.83	2.19	2.59	10.05	18.35%
30	62.38	72.69	2.08	2.42	10.31	16.53%
35	69.99	80.57	2.00	2.30	10.58	15.12%
40	77.60	88.44	1.94	2.21	10.84	13.97%
45	85.20	96.31	1.89	2.14	11.11	13.04%
50	92.81	104.18	1.86	2.08	11.37	12.25%
60	108.02	119.93	1.80	2.00	11.91	11.03%
70	123.24	135.67	1.76	1.94	12.43	10.09%
80	138.44	151.40	1.73	1.89	12.96	9.36%
90	153.66	167.15	1.71	1.86	13.49	8.78%
100	168.87	182.89	1.69	1.83	14.02	8.30%
150	244.93	261.60	1.63	1.74	16.67	6.81%
200	320.99	340.32	1.60	1.70	19.33	6.02%
250	397.05	419.03	1.59	1.68	21.98	5.54%
300	473.11	497.74	1.58	1.66	24.63	5.21%
350	549.17	576.45	1.57	1.65	27.28	4.97%
400	625.23	655.16	1.56	1.64	29.93	4.79%
450	701.29	733.87	1.56	1.63	32.58	4.65%
500	777.35	812.60	1.55	1.63	35.25	4.53%
600	929.46	970.02	1.55	1.62	40.56	4.36%
700	1,081.58	1,127.44	1.55	1.61	45.86	4.24%
800	1,233.70	1,284.86	1.54	1.61	51.16	4.15%
900	1,385.82	1,442.29	1.54	1.60	56.47	4.07%
1000	1,537.94	1,599.71	1.54	1.60	61.77	4.02%
1500	2,298.54	2,386.84	1.53	1.59	88.30	3.84%
2000	3,059.13	3,173.95	1.53	1.59	114.82	3.75%
5000	7,622.70	7,896.67	1.52	1.58	273.97	3.59%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARISON OF MONTHLY BILLS  
SMALL GENERAL SALES SERVICE  
LESS THAN OR EQUAL TO 6,440 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 29.92	\$ 34.23
ALL GAS CONSUMED	\$ 0.62048	\$ 0.70989
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
MERCHANT FUNCTION CHARGE	\$ 0.00138	\$ 0.00138
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	29.92	34.23			4.31	14.41%
1	31.09	35.49	31.09	35.49	4.40	14.15%
2	32.26	36.75	16.13	18.38	4.49	13.92%
3	33.43	38.01	11.14	12.67	4.58	13.70%
5	35.77	40.53	7.15	8.11	4.76	13.31%
7	38.11	43.05	5.44	6.15	4.94	12.96%
10	41.63	46.84	4.16	4.68	5.21	12.52%
15	47.49	53.15	3.17	3.54	5.66	11.92%
20	53.35	59.46	2.67	2.97	6.11	11.45%
25	59.21	65.77	2.37	2.63	6.56	11.08%
30	65.07	72.08	2.17	2.40	7.01	10.77%
35	70.93	78.39	2.03	2.24	7.46	10.52%
40	76.79	84.70	1.92	2.12	7.91	10.30%
45	82.65	91.01	1.84	2.02	8.36	10.11%
50	88.51	97.32	1.77	1.95	8.81	9.95%
60	100.23	109.94	1.67	1.83	9.71	9.69%
70	111.95	122.56	1.60	1.75	10.61	9.48%
80	123.67	135.18	1.55	1.69	11.51	9.31%
90	135.39	147.80	1.50	1.64	12.41	9.17%
100	147.11	160.42	1.47	1.60	13.31	9.05%
150	205.73	223.51	1.37	1.49	17.78	8.64%
200	264.35	286.60	1.32	1.43	22.25	8.42%
250	322.97	349.69	1.29	1.40	26.72	8.27%
300	381.59	412.78	1.27	1.38	31.19	8.17%
350	440.21	475.87	1.26	1.36	35.66	8.10%
400	498.83	538.96	1.25	1.35	40.13	8.04%
450	557.45	602.05	1.24	1.34	44.60	8.00%
500	616.07	665.14	1.23	1.33	49.07	7.97%
600	733.32	791.33	1.22	1.32	58.01	7.91%
700	850.57	917.52	1.22	1.31	66.95	7.87%
800	967.82	1,043.71	1.21	1.30	75.89	7.84%
900	1,085.07	1,169.90	1.21	1.30	84.83	7.82%
1000	1,202.32	1,296.09	1.20	1.30	93.77	7.80%
1500	1,788.58	1,927.06	1.19	1.28	138.48	7.74%
2000	2,374.84	2,558.03	1.19	1.28	183.19	7.71%
5000	5,892.40	6,343.82	1.18	1.27	451.42	7.66%



COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARISON OF MONTHLY BILLS  
SMALL GENERAL SALES SERVICE  
GREATER THAN 6,440 THM AND LESS THAN OR EQUAL TO 64,400 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 57.00	\$ 65.36
ALL GAS CONSUMED	\$ 0.52647	\$ 0.60374
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
MERCHANT FUNCTION CHARGE	\$ 0.00138	\$ 0.00138
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	57.00	65.36			8.36	14.67%
1	58.08	66.51	58.08	66.51	8.43	14.51%
2	59.16	67.66	29.58	33.83	8.50	14.37%
3	60.24	68.81	20.08	22.94	8.57	14.23%
5	62.39	71.12	12.48	14.22	8.73	13.99%
7	64.54	73.43	9.22	10.49	8.89	13.77%
10	67.78	76.90	6.78	7.69	9.12	13.46%
15	73.17	82.68	4.88	5.51	9.51	13.00%
20	78.56	88.46	3.93	4.42	9.90	12.60%
25	83.95	94.24	3.36	3.77	10.29	12.26%
30	89.34	100.02	2.98	3.33	10.68	11.95%
35	94.73	105.80	2.71	3.02	11.07	11.69%
40	100.12	111.58	2.50	2.79	11.46	11.45%
45	105.51	117.36	2.34	2.61	11.85	11.23%
50	110.90	123.14	2.22	2.46	12.24	11.04%
60	121.68	134.70	2.03	2.25	13.02	10.70%
70	132.46	146.26	1.89	2.09	13.80	10.42%
80	143.24	157.82	1.79	1.97	14.58	10.18%
90	154.02	169.38	1.71	1.88	15.36	9.97%
100	164.80	180.94	1.65	1.81	16.14	9.79%
150	218.72	238.73	1.46	1.59	20.01	9.15%
200	272.64	296.52	1.36	1.48	23.88	8.76%
250	326.56	354.31	1.31	1.42	27.75	8.50%
300	380.48	412.10	1.27	1.37	31.62	8.31%
350	434.40	469.89	1.24	1.34	35.49	8.17%
400	488.32	527.68	1.22	1.32	39.36	8.06%
450	542.24	585.47	1.20	1.30	43.23	7.97%
500	596.16	643.26	1.19	1.29	47.10	7.90%
600	704.01	758.83	1.17	1.26	54.82	7.79%
700	811.86	874.40	1.16	1.25	62.54	7.70%
800	919.71	989.97	1.15	1.24	70.26	7.64%
900	1,027.56	1,105.54	1.14	1.23	77.98	7.59%
1000	1,135.41	1,221.11	1.14	1.22	85.70	7.55%
1500	1,674.67	1,799.00	1.12	1.20	124.33	7.42%
2000	2,213.93	2,376.89	1.11	1.19	162.96	7.36%
5000	5,449.46	5,844.23	1.09	1.17	394.77	7.24%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
 COMPARISON OF MONTHLY BILLS  
 LARGE GENERAL SALES SERVICE  
 LESS THAN OR EQUAL TO 110,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 265.00	\$ 319.30
ALL GAS CONSUMED	\$ 0.39460	\$ 0.47545
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	265.00	319.30			54.30	20.49%
5	269.72	324.43	53.94	64.89	54.71	20.28%
10	274.44	329.56	27.44	32.96	55.12	20.08%
25	288.62	344.95	11.54	13.80	56.33	19.52%
50	312.25	370.60	6.25	7.41	58.35	18.69%
100	359.51	421.90	3.60	4.22	62.39	17.35%
200	454.03	524.51	2.27	2.62	70.48	15.52%
300	548.55	627.12	1.83	2.09	78.57	14.32%
400	643.07	729.73	1.61	1.82	86.66	13.48%
500	737.59	832.34	1.48	1.66	94.75	12.85%
700	926.62	1,037.54	1.32	1.48	110.92	11.97%
900	1,115.65	1,242.74	1.24	1.38	127.09	11.39%
1500	1,682.75	1,858.35	1.12	1.24	175.60	10.44%
3000	3,100.49	3,397.37	1.03	1.13	296.88	9.58%
8000	7,826.29	8,527.42	0.98	1.07	701.13	8.96%
10000	9,716.61	10,579.44	0.97	1.06	862.83	8.88%
11000	10,661.77	11,605.45	0.97	1.06	943.68	8.85%
12000	11,606.93	12,631.46	0.97	1.05	1,024.53	8.83%
14000	13,497.25	14,683.48	0.96	1.05	1,186.23	8.79%
16000	15,387.57	16,735.50	0.96	1.05	1,347.93	8.76%
18000	17,277.89	18,787.52	0.96	1.04	1,509.63	8.74%
20000	19,168.21	20,839.54	0.96	1.04	1,671.33	8.72%
22000	21,058.53	22,891.56	0.96	1.04	1,833.03	8.70%
24000	22,948.85	24,943.58	0.96	1.04	1,994.73	8.69%
26000	24,839.17	26,995.60	0.96	1.04	2,156.43	8.68%
28000	26,729.49	29,047.62	0.95	1.04	2,318.13	8.67%
30000	28,619.81	31,099.64	0.95	1.04	2,479.83	8.66%
35000	33,345.61	36,229.69	0.95	1.04	2,884.08	8.65%
40000	38,071.41	41,359.74	0.95	1.03	3,288.33	8.64%
43000	40,906.89	44,437.77	0.95	1.03	3,530.88	8.63%
45000	42,797.21	46,489.79	0.95	1.03	3,692.58	8.63%
50000	47,523.01	51,619.84	0.95	1.03	4,096.83	8.62%
54000	51,303.65	55,723.88	0.95	1.03	4,420.23	8.62%
60000	56,974.61	61,879.94	0.95	1.03	4,905.33	8.61%
70000	66,426.21	72,140.04	0.95	1.03	5,713.83	8.60%
80000	75,877.81	82,400.14	0.95	1.03	6,522.33	8.60%
90000	85,329.41	92,660.24	0.95	1.03	7,330.83	8.59%
95000	90,055.21	97,790.29	0.95	1.03	7,735.08	8.59%
100000	94,781.01	102,920.34	0.95	1.03	8,139.33	8.59%
108000	102,342.29	111,128.42	0.95	1.03	8,786.13	8.59%
110000	104,232.61	113,180.44	0.95	1.03	8,947.83	8.58%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARISON OF MONTHLY BILLS  
LARGE GENERAL SALES SERVICE  
GREATER THAN 110,000 THM AND LESS THAN OR EQUAL TO 540,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 1,050.11	\$ 1,265.29
ALL GAS CONSUMED	\$ 0.36893	\$ 0.44453
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	1,050.11	1,265.29			215.18	20.49%
5	1,054.70	1,270.26	210.94	254.05	215.56	20.44%
10	1,059.29	1,275.23	105.93	127.52	215.94	20.39%
25	1,073.08	1,290.16	42.92	51.61	217.08	20.23%
50	1,096.06	1,315.03	21.92	26.30	218.97	19.98%
100	1,142.04	1,364.79	11.42	13.65	222.75	19.50%
200	1,233.99	1,464.30	6.17	7.32	230.31	18.66%
300	1,325.94	1,563.81	4.42	5.21	237.87	17.94%
400	1,417.89	1,663.32	3.54	4.16	245.43	17.31%
500	1,509.84	1,762.83	3.02	3.53	252.99	16.76%
700	1,693.74	1,961.85	2.42	2.80	268.11	15.83%
900	1,877.64	2,160.87	2.09	2.40	283.23	15.08%
1500	2,429.34	2,757.93	1.62	1.84	328.59	13.53%
3000	3,808.58	4,250.57	1.27	1.42	441.99	11.61%
8000	8,406.03	9,226.02	1.05	1.15	819.99	9.75%
10000	10,245.01	11,216.20	1.02	1.12	971.19	9.48%
11000	11,164.50	12,211.29	1.01	1.11	1,046.79	9.38%
12000	12,083.99	13,206.38	1.01	1.10	1,122.39	9.29%
14000	13,922.97	15,196.56	0.99	1.09	1,273.59	9.15%
16000	15,761.95	17,186.74	0.99	1.07	1,424.79	9.04%
18000	17,600.93	19,176.92	0.98	1.07	1,575.99	8.95%
20000	19,439.91	21,167.10	0.97	1.06	1,727.19	8.88%
22000	21,278.89	23,157.28	0.97	1.05	1,878.39	8.83%
24000	23,117.87	25,147.46	0.96	1.05	2,029.59	8.78%
26000	24,956.85	27,137.64	0.96	1.04	2,180.79	8.74%
28000	26,795.83	29,127.82	0.96	1.04	2,331.99	8.70%
30000	28,634.81	31,118.00	0.95	1.04	2,483.19	8.67%
35000	33,232.26	36,093.45	0.95	1.03	2,861.19	8.61%
40000	37,829.71	41,068.90	0.95	1.03	3,239.19	8.56%
43000	40,588.18	44,054.17	0.94	1.02	3,465.99	8.54%
45000	42,427.16	46,044.35	0.94	1.02	3,617.19	8.53%
50000	47,024.61	51,019.80	0.94	1.02	3,995.19	8.50%
54000	50,702.57	55,000.16	0.94	1.02	4,297.59	8.48%
60000	56,219.51	60,970.70	0.94	1.02	4,751.19	8.45%
70000	65,414.41	70,921.60	0.93	1.01	5,507.19	8.42%
80000	74,609.31	80,872.50	0.93	1.01	6,263.19	8.39%
90000	83,804.21	90,823.40	0.93	1.01	7,019.19	8.38%
95000	88,401.66	95,798.85	0.93	1.01	7,397.19	8.37%
100000	92,999.11	100,774.30	0.93	1.01	7,775.19	8.36%
108000	100,355.03	108,735.02	0.93	1.01	8,379.99	8.35%
150000	138,973.61	150,528.80	0.93	1.00	11,555.19	8.31%
200000	184,948.11	200,283.30	0.92	1.00	15,335.19	8.29%
250000	230,922.61	250,037.80	0.92	1.00	19,115.19	8.28%
300000	276,897.11	299,792.30	0.92	1.00	22,895.19	8.27%
350000	322,871.61	349,546.80	0.92	1.00	26,675.19	8.26%
400000	368,846.11	399,301.30	0.92	1.00	30,455.19	8.26%
450000	414,820.61	449,055.80	0.92	1.00	34,235.19	8.25%
500000	460,795.11	498,810.30	0.92	1.00	38,015.19	8.25%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARISON OF MONTHLY BILLS  
LARGE GENERAL SALES SERVICE  
GREATER THAN 540,000 THM AND LESS THAN OR EQUAL TO 1,074,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 2,673.99	\$ 3,261.28
ALL GAS CONSUMED	\$ 0.20979	\$ 0.25587
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	2,673.99	3,261.28			587.29	21.96%
5	2,677.79	3,265.31	535.56	653.06	587.52	21.94%
10	2,681.59	3,269.34	268.16	326.93	587.75	21.92%
25	2,693.00	3,281.44	107.72	131.26	588.44	21.85%
50	2,712.00	3,301.60	54.24	66.03	589.60	21.74%
100	2,750.02	3,341.92	27.50	33.42	591.90	21.52%
200	2,826.06	3,422.57	14.13	17.11	596.51	21.11%
300	2,902.10	3,503.22	9.67	11.68	601.12	20.71%
400	2,978.14	3,583.87	7.45	8.96	605.73	20.34%
500	3,054.18	3,664.52	6.11	7.33	610.34	19.98%
700	3,206.25	3,825.80	4.58	5.47	619.55	19.32%
900	3,358.32	3,987.08	3.73	4.43	628.76	18.72%
1500	3,814.53	4,470.94	2.54	2.98	656.41	17.21%
3000	4,955.06	5,680.59	1.65	1.89	725.53	14.64%
8000	8,756.81	9,712.74	1.09	1.21	955.93	10.92%
10000	10,277.51	11,325.60	1.03	1.13	1,048.09	10.20%
11000	11,037.86	12,132.03	1.00	1.10	1,094.17	9.91%
12000	11,798.21	12,938.46	0.98	1.08	1,140.25	9.66%
14000	13,318.91	14,551.32	0.95	1.04	1,232.41	9.25%
16000	14,839.61	16,164.18	0.93	1.01	1,324.57	8.93%
18000	16,360.31	17,777.04	0.91	0.99	1,416.73	8.66%
20000	17,881.01	19,389.90	0.89	0.97	1,508.89	8.44%
22000	19,401.71	21,002.76	0.88	0.95	1,601.05	8.25%
24000	20,922.41	22,615.62	0.87	0.94	1,693.21	8.09%
26000	22,443.11	24,228.48	0.86	0.93	1,785.37	7.96%
28000	23,963.81	25,841.34	0.86	0.92	1,877.53	7.83%
30000	25,484.51	27,454.20	0.85	0.92	1,969.69	7.73%
35000	29,286.26	31,486.35	0.84	0.90	2,200.09	7.51%
40000	33,088.01	35,518.50	0.83	0.89	2,430.49	7.35%
43000	35,369.06	37,937.79	0.82	0.88	2,568.73	7.26%
45000	36,889.76	39,550.65	0.82	0.88	2,660.89	7.21%
50000	40,691.51	43,582.80	0.81	0.87	2,891.29	7.11%
54000	43,732.91	46,808.52	0.81	0.87	3,075.61	7.03%
60000	48,295.01	51,647.10	0.80	0.86	3,352.09	6.94%
70000	55,898.51	59,711.40	0.80	0.85	3,812.89	6.82%
80000	63,502.01	67,775.70	0.79	0.85	4,273.69	6.73%
90000	71,105.51	75,840.00	0.79	0.84	4,734.49	6.66%
95000	74,907.26	79,872.15	0.79	0.84	4,964.89	6.63%
100000	78,709.01	83,904.30	0.79	0.84	5,195.29	6.60%
108000	84,791.81	90,355.74	0.79	0.84	5,563.93	6.56%
150000	116,726.51	124,225.80	0.78	0.83	7,499.29	6.42%
200000	154,744.01	164,547.30	0.77	0.82	9,803.29	6.34%
250000	192,761.51	204,868.80	0.77	0.82	12,107.29	6.28%
300000	230,779.01	245,190.30	0.77	0.82	14,411.29	6.24%
350000	268,796.51	285,511.80	0.77	0.82	16,715.29	6.22%
400000	306,814.01	325,833.30	0.77	0.81	19,019.29	6.20%
450000	344,831.51	366,154.80	0.77	0.81	21,323.29	6.18%
500000	382,849.01	406,476.30	0.77	0.81	23,627.29	6.17%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARISON OF MONTHLY BILLS  
LARGE GENERAL SALES SERVICE  
GREATER THAN 1,074,000 THM AND LESS THAN OR EQUAL TO 3,400,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 4,159.15	\$ 5,072.62
ALL GAS CONSUMED	\$ 0.18608	\$ 0.22695
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	4,159.15	5,072.62			913.47	21.96%
5	4,162.83	5,076.50	832.57	1,015.30	913.67	21.95%
10	4,166.51	5,080.38	416.65	508.04	913.87	21.93%
25	4,177.56	5,092.04	167.10	203.68	914.48	21.89%
50	4,195.97	5,111.47	83.92	102.23	915.50	21.82%
100	4,232.80	5,150.35	42.33	51.50	917.55	21.68%
200	4,306.47	5,228.11	21.53	26.14	921.64	21.40%
300	4,380.14	5,305.87	14.60	17.69	925.73	21.13%
400	4,453.81	5,383.63	11.13	13.46	929.82	20.88%
500	4,527.48	5,461.39	9.05	10.92	933.91	20.63%
700	4,674.81	5,616.89	6.68	8.02	942.08	20.15%
900	4,822.14	5,772.39	5.36	6.41	950.25	19.71%
1500	5,264.13	6,238.90	3.51	4.16	974.77	18.52%
3000	6,369.09	7,405.17	2.12	2.47	1,036.08	16.27%
8000	10,052.29	11,292.72	1.26	1.41	1,240.43	12.34%
10000	11,525.57	12,847.74	1.15	1.28	1,322.17	11.47%
11000	12,262.21	13,625.25	1.11	1.24	1,363.04	11.12%
12000	12,998.85	14,402.76	1.08	1.20	1,403.91	10.80%
14000	14,472.13	15,957.78	1.03	1.14	1,485.65	10.27%
16000	15,945.41	17,512.80	1.00	1.09	1,567.39	9.83%
18000	17,418.69	19,067.82	0.97	1.06	1,649.13	9.47%
20000	18,891.97	20,622.84	0.94	1.03	1,730.87	9.16%
22000	20,365.25	22,177.86	0.93	1.01	1,812.61	8.90%
24000	21,838.53	23,732.88	0.91	0.99	1,894.35	8.67%
26000	23,311.81	25,287.90	0.90	0.97	1,976.09	8.48%
28000	24,785.09	26,842.92	0.89	0.96	2,057.83	8.30%
30000	26,258.37	28,397.94	0.88	0.95	2,139.57	8.15%
35000	29,941.57	32,285.49	0.86	0.92	2,343.92	7.83%
40000	33,624.77	36,173.04	0.84	0.90	2,548.27	7.58%
43000	35,834.69	38,505.57	0.83	0.90	2,670.88	7.45%
45000	37,307.97	40,060.59	0.83	0.89	2,752.62	7.38%
50000	40,991.17	43,948.14	0.82	0.88	2,956.97	7.21%
54000	43,937.73	47,058.18	0.81	0.87	3,120.45	7.10%
60000	48,357.57	51,723.24	0.81	0.86	3,365.67	6.96%
70000	55,723.97	59,498.34	0.80	0.85	3,774.37	6.77%
80000	63,090.37	67,273.44	0.79	0.84	4,183.07	6.63%
90000	70,456.77	75,048.54	0.78	0.83	4,591.77	6.52%
95000	74,139.97	78,936.09	0.78	0.83	4,796.12	6.47%
100000	77,823.17	82,823.64	0.78	0.83	5,000.47	6.43%
108000	83,716.29	89,043.72	0.78	0.82	5,327.43	6.36%
150000	114,655.17	121,699.14	0.76	0.81	7,043.97	6.14%
200000	151,487.17	160,574.64	0.76	0.80	9,087.47	6.00%
250000	188,319.17	199,450.14	0.75	0.80	11,130.97	5.91%
300000	225,151.17	238,325.64	0.75	0.79	13,174.47	5.85%
350000	261,983.17	277,201.14	0.75	0.79	15,217.97	5.81%
400000	298,815.17	316,076.64	0.75	0.79	17,261.47	5.78%
450000	335,647.17	354,952.14	0.75	0.79	19,304.97	5.75%
500000	372,479.17	393,827.64	0.74	0.79	21,348.47	5.73%



COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARISON OF MONTHLY BILLS  
LARGE GENERAL SALES SERVICE  
GREATER THAN 3,400,000 THM AND LESS THAN OR EQUAL TO 7,500,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 8,020.79	\$ 9,782.40
ALL GAS CONSUMED	\$ 0.16699	\$ 0.20367
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	8,020.79	9,782.40			1,761.61	21.96%
5	8,024.37	9,786.17	1,604.87	1,957.23	1,761.80	21.96%
10	8,027.95	9,789.94	802.80	978.99	1,761.99	21.95%
25	8,038.71	9,801.26	321.55	392.05	1,762.55	21.93%
50	8,056.64	9,820.11	161.13	196.40	1,763.47	21.89%
100	8,092.52	9,857.82	80.93	98.58	1,765.30	21.81%
200	8,164.28	9,933.25	40.82	49.67	1,768.97	21.67%
300	8,236.04	10,008.68	27.45	33.36	1,772.64	21.52%
400	8,307.80	10,084.11	20.77	25.21	1,776.31	21.38%
500	8,379.56	10,159.54	16.76	20.32	1,779.98	21.24%
700	8,523.07	10,310.38	12.18	14.73	1,787.31	20.97%
900	8,666.58	10,461.22	9.63	11.62	1,794.64	20.71%
1500	9,097.11	10,913.76	6.06	7.28	1,816.65	19.97%
3000	10,173.44	12,045.11	3.39	4.02	1,871.67	18.40%
8000	13,761.19	15,816.26	1.72	1.98	2,055.07	14.93%
10000	15,196.29	17,324.72	1.52	1.73	2,128.43	14.01%
11000	15,913.84	18,078.95	1.45	1.64	2,165.11	13.61%
12000	16,631.39	18,833.18	1.39	1.57	2,201.79	13.24%
14000	18,066.49	20,341.64	1.29	1.45	2,275.15	12.59%
16000	19,501.59	21,850.10	1.22	1.37	2,348.51	12.04%
18000	20,936.69	23,358.56	1.16	1.30	2,421.87	11.57%
20000	22,371.79	24,867.02	1.12	1.24	2,495.23	11.15%
22000	23,806.89	26,375.48	1.08	1.20	2,568.59	10.79%
24000	25,241.99	27,883.94	1.05	1.16	2,641.95	10.47%
26000	26,677.09	29,392.40	1.03	1.13	2,715.31	10.18%
28000	28,112.19	30,900.86	1.00	1.10	2,788.67	9.92%
30000	29,547.29	32,409.32	0.98	1.08	2,862.03	9.69%
35000	33,135.04	36,180.47	0.95	1.03	3,045.43	9.19%
40000	36,722.79	39,951.62	0.92	1.00	3,228.83	8.79%
43000	38,875.44	42,214.31	0.90	0.98	3,338.87	8.59%
45000	40,310.54	43,722.77	0.90	0.97	3,412.23	8.46%
50000	43,898.29	47,493.92	0.88	0.95	3,595.63	8.19%
54000	46,768.49	50,510.84	0.87	0.94	3,742.35	8.00%
60000	51,073.79	55,036.22	0.85	0.92	3,962.43	7.76%
70000	58,249.29	62,578.52	0.83	0.89	4,329.23	7.43%
80000	65,424.79	70,120.82	0.82	0.88	4,696.03	7.18%
90000	72,600.29	77,663.12	0.81	0.86	5,062.83	6.97%
95000	76,188.04	81,434.27	0.80	0.86	5,246.23	6.89%
100000	79,775.79	85,205.42	0.80	0.85	5,429.63	6.81%
108000	85,516.19	91,239.26	0.79	0.84	5,723.07	6.69%
150000	115,653.29	122,916.92	0.77	0.82	7,263.63	6.28%
200000	151,530.79	160,628.42	0.76	0.80	9,097.63	6.00%
250000	187,408.29	198,339.92	0.75	0.79	10,931.63	5.83%
300000	223,285.79	236,051.42	0.74	0.79	12,765.63	5.72%
350000	259,163.29	273,762.92	0.74	0.78	14,599.63	5.63%
400000	295,040.79	311,474.42	0.74	0.78	16,433.63	5.57%
450000	330,918.29	349,185.92	0.74	0.78	18,267.63	5.52%
500000	366,795.79	386,897.42	0.73	0.77	20,101.63	5.48%

COLUMBIA GAS OF PENNSYLVANIA, INC.  
COMPARISON OF MONTHLY BILLS  
LARGE GENERAL SALES SERVICE  
GREATER THAN 7,500,000 THM

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 11,882.42	\$ 14,492.16
ALL GAS CONSUMED	\$ 0.09937	\$ 0.12118
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	11,882.42	14,492.16			2,609.74	21.96%
5	11,885.67	14,495.52	2,377.13	2,899.10	2,609.85	21.96%
10	11,888.92	14,498.88	1,188.89	1,449.89	2,609.96	21.95%
25	11,898.67	14,508.96	475.95	580.36	2,610.29	21.94%
50	11,914.91	14,525.75	238.30	290.52	2,610.84	21.91%
100	11,947.41	14,559.34	119.47	145.59	2,611.93	21.86%
200	12,012.41	14,626.52	60.06	73.13	2,614.11	21.76%
300	12,077.41	14,693.70	40.26	48.98	2,616.29	21.66%
400	12,142.41	14,760.88	30.36	36.90	2,618.47	21.56%
500	12,207.41	14,828.06	24.41	29.66	2,620.65	21.47%
700	12,337.39	14,962.41	17.62	21.37	2,625.02	21.28%
900	12,467.37	15,096.76	13.85	16.77	2,629.39	21.09%
1500	12,857.33	15,499.81	8.57	10.33	2,642.48	20.55%
3000	13,832.23	16,507.42	4.61	5.50	2,675.19	19.34%
8000	17,081.88	19,866.12	2.14	2.48	2,784.24	16.30%
10000	18,381.74	21,209.60	1.84	2.12	2,827.86	15.38%
11000	19,031.67	21,881.34	1.73	1.99	2,849.67	14.97%
12000	19,681.60	22,553.08	1.64	1.88	2,871.48	14.59%
14000	20,981.46	23,896.56	1.50	1.71	2,915.10	13.89%
16000	22,281.32	25,240.04	1.39	1.58	2,958.72	13.28%
18000	23,581.18	26,583.52	1.31	1.48	3,002.34	12.73%
20000	24,881.04	27,927.00	1.24	1.40	3,045.96	12.24%
22000	26,180.90	29,270.48	1.19	1.33	3,089.58	11.80%
24000	27,480.76	30,613.96	1.15	1.28	3,133.20	11.40%
26000	28,780.62	31,957.44	1.11	1.23	3,176.82	11.04%
28000	30,080.48	33,300.92	1.07	1.19	3,220.44	10.71%
30000	31,380.34	34,644.40	1.05	1.15	3,264.06	10.40%
35000	34,629.99	38,003.10	0.99	1.09	3,373.11	9.74%
40000	37,879.64	41,361.80	0.95	1.03	3,482.16	9.19%
43000	39,829.43	43,377.02	0.93	1.01	3,547.59	8.91%
45000	41,129.29	44,720.50	0.91	0.99	3,591.21	8.73%
50000	44,378.94	48,079.20	0.89	0.96	3,700.26	8.34%
54000	46,978.66	50,766.16	0.87	0.94	3,787.50	8.06%
60000	50,878.24	54,796.60	0.85	0.91	3,918.36	7.70%
70000	57,377.54	61,514.00	0.82	0.88	4,136.46	7.21%
80000	63,876.84	68,231.40	0.80	0.85	4,354.56	6.82%
90000	70,376.14	74,948.80	0.78	0.83	4,572.66	6.50%
95000	73,625.79	78,307.50	0.78	0.82	4,681.71	6.36%
100000	76,875.44	81,666.20	0.77	0.82	4,790.76	6.23%
108000	82,074.88	87,040.12	0.76	0.81	4,965.24	6.05%
150000	109,371.94	115,253.20	0.73	0.77	5,881.26	5.38%
200000	141,868.44	148,840.20	0.71	0.74	6,971.76	4.91%
250000	174,364.94	182,427.20	0.70	0.73	8,062.26	4.62%
300000	206,861.44	216,014.20	0.69	0.72	9,152.76	4.42%
350000	239,357.94	249,601.20	0.68	0.71	10,243.26	4.28%
400000	271,854.44	283,188.20	0.68	0.71	11,333.76	4.17%
450000	304,350.94	316,775.20	0.68	0.70	12,424.26	4.08%
500000	336,847.44	350,362.20	0.67	0.70	13,514.76	4.01%

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

5. Submit a schedule showing the sources of gas supply associated with Annualized Mcf sales.

Response: The following two schedules show the sources of supply expected to be used to meet Columbia's sales requirements for two twelve-month periods. Schedule 1 is for the Future Test Year and is for the twelve-month period ending November 30, 2022. Schedule 2 is for the Fully Projected Future Test Year which is for the twelve-month period ending December 31, 2023. Consistent with the fact that Columbia now bills in therms rather than cubic feet, the information is provided in MDth rather than Mcf.

Schedule 1: Twelve Months Ending November 30, 2022

	<u>(MDth)</u>
Annualized Sales	39,704
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	37,106
City Gate Purchases	0
Local Production	256
Storage	(1,255)
Total	36,107



Schedule 2: Twelve Months Ending December 31, 2023

	<u>(MDth)</u>
Annualized Sales	40,188
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	36,809
City Gate Purchases	0
Local Production	255
Storage	(658)
Total	36,406

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

18. If the utility has a Fuel Adjustment Clause:
- a. State the base fuel cost per MCF chargeable against basic customers' rates during the test year. If there was any change in this basic fuel charge during the test year, give details and explanation thereof.
  - b. State the amount in which the fuel adjustment clause cost per MCF exceeds the fuel cost per MCF charged in base rates at the end of the test year.
  - c. If fuel cost deferment is used at the end of the test year, give:
    - (i) The amount of deferred fuel cost contained in the operating statement that was deferred from the 12-month operating period immediately preceding the test year.
    - (ii) The amount of deferred fuel cost that was removed from the test period and deferred to the period immediately following the test year.
  - d. State the amount of Fuel Adjustment Clause revenues credited to the test year operating account.
  - e. State the amount of fuel cost charged to the operating expense account in the test year which is the basis of Fuel Adjustment Clause billings to customers in that year. Provide summary details of this charge.
  - f. From the recorded test year operating account, remove the Fuel Adjustment Clause Revenues. Also remove from the test year recorded operating account the excess of fuel cost over base rate fuel charges, which is the basis for the Fuel Adjustment charges. Explain any differences between FAC Revenues and excess fuel costs. (The above is intended to limit the operating account to existing customers' base rate revenues and expense deductions relative thereto).

Response:

Please see Exhibit No. 12, Schedule No.2.

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

23. Submit a schedule showing fuel cost in excess of base compared to fuel cost recovery for the period two months prior to test year and the test year.

Response:

Refer to Exhibit No. 12, Schedule No. 3.

24. Supply a detailed analysis of Purchased Gas for the test year and the twelve month period prior to the test year.

Response:

See Exhibit No. 12, Schedule No. 4, Page 2 and 3, for details of Purchased Gas for the twelve months ended November 2020 and November 2021.

25. Submit calculations supporting energy cost per MCF and operating ratio used to determine increase in costs other than production to serve additional load.

Response:

See Exhibit No. 12, Schedule No. 2 for calculations of the initial base cost of gas (energy cost). See Exhibit No. 3 for cost adjustments.

26. Submit detailed calculations for bulk gas transmission service costs under supply and / or interconnection agreements.

Response:

Columbia has no bulk gas transmission agreements.

30. Provide a schedule showing suppliers, MCF purchased, cost (small purchases From independent suppliers may be grouped); emergency purchases, listing same information; curtailments during the year; gas put into and taken out of storage; line loss, and any other gas input or output in the ordinary course of business.

Response:

See response to Exhibit No. 112, Schedule No.2, Question 24, for details of gas purchases for the twelve months ended November 2020 and November 2021.

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

31. Provide a schedule showing the determination of the fuel costs included in the base cost of fuel.

Response:

Refer to Exhibit No. 12, Schedule No. 5.

36. State the amount of gas, in MCF, obtained through various suppliers in past years.

Response:

See response to Exhibit No, 112, Schedule No.2, Question 24, for details of gas purchases for the twelve months ended November 2020 and November 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE SCHEDULE  
B. GAS UTILITIES

11. Supply the net Fuel Clause Adjustment by month for the test year.

Response:

Refer to Exhibit No. 12, Schedule No.6.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
OPERATIONS AND MAINTENANCE EXPENSE ADJUSTMENTS  
TO THE TWELVE MONTHS ENDED DECEMBER 31, 2019  
ADJUSTMENTS TO PURCHASED GAS EXPENSE

53.62

To adjust the Cost of Purchased Gas Expense to the level being recovered through base tariff rates.

Response:

The adjustment to the Cost of Purchased Gas Expense for the twelve months ending November 30, 2022 is (\$7,127,546) and for twelve months ending December 31, 2023 is (\$1,847,849). Please see Page 2 and 3 of this schedule for detail of the adjustment by rate.

Columbia Gas of Pennsylvania, Inc.  
Operations and Maintenance Expense Adjustments  
To the Twelve Months Ended November 30, 2022  
Adjustments to Purchased Gas Expense  
53.62

(1) Purchased Gas Costs \$  
Per Books for the Twelve Months Ended 225,990,226  
November 30, 2022

(2) Purchased Gas Cost  
to be Recovered in Base Tariff Rates:

<u>Rate Schedule</u>	<u>Total Rate</u>	<u>Adjusted Volumes</u>	<u>Gas Cost</u>
<b><u>Gas Supply Expense</u></b>			
1/ Residential Sales Service - RSS	5.4893	30,537,239	167,628,067
Small General Sales Service - SGSS	5.4893	8,040,100	44,134,523
Negotiated Sales Service - NSS	Varies	72,000	522,768
Large General Sales Service - LGSS	5.4893	1,054,232	5,786,997
Residential Distribution Service - RDS	1.8023	4,514,538	8,136,552
Small Commercial Distribution - SCD	1.8023	3,030,169	5,461,273
Small General Distribution Service - SGDS	2.0851	694,256	<u>1,447,592</u>
Total Gas Supply Expense			233,117,772
Gas Supply Expense Adjustment			(7,127,546)

1/ Includes CAP volumes

Columbia Gas of Pennsylvania, Inc.  
Operations and Maintenance Expense Adjustments  
To the Twelve Months Ended December 31, 2023  
Adjustments to Purchased Gas Expense  
53.62

(1) Purchased Gas Costs  
Per Books for the Twelve Months Ended  
December 31, 2023

\$  
233,117,771

(2) Purchased Gas Cost  
to be Recovered in Base Tariff Rates:

<u>Rate Schedule</u>	<u>Total Rate</u>	<u>Adjusted Volumes</u>	<u>Gas Cost</u>
<b><u>Gas Supply Expense</u></b>			
1/ Residential Sales Service - RSS	5.4893	31,030,925	170,338,058
Small General Sales Service - SGSS	5.4893	8,022,042	44,035,397
Negotiated Sales Service - NSS	Varies	72,000	522,768
Large General Sales Service - LGSS	5.4893	1,062,728	5,833,632
Residential Distribution Service - RDS	1.8023	4,066,034	7,328,214
Small Commercial Distribution - SCD	1.8023	3,030,848	5,462,498
Small General Distribution Service - SGDS	2.0851	693,038	<u>1,445,053</u>
Total Gas Supply Expense			234,965,620
Gas Supply Expense Adjustment			(1,847,849)

COLUMBIA GAS OF PENNSYLVANIA, INC  
SECTION 53.62 RECOVERIES OF FUEL COSTS BY GAS UTILITIES

In addition to information otherwise required to be filed by a jurisdictional natural gas distributor with gross intrastate annual operating revenues in excess of \$40 million seeking a change in its base rates, each gas utility must also file updates to the information required by § 53.64(c) (relating to filing requirements for natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million). In the case of a gas utility purchasing gas as defined at § 53.61 (a) (relating to purpose) from an affiliated interest, it shall also file updates to the information required at § 53.65 (relating to special provisions relating to natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million with affiliated interests). These updates shall to be made at the time the base rate case under 66 Pa. C.S. § 1308 (relating to voluntary changes in rates) is originally filed. Deficiencies in filing will be treated as set forth at § 53.51(c) (relating to general).

Response:

Please see Exhibit No. 12, Schedule No. 8.



COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52

Applicability; public utilities other than canal, turnpike, tunnel bridge and wharf companies.

- (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:
- (1) The specific reasons for each change.
  - (2) The total number of customers served by the utility.
  - (3) A calculation of the number of customers, by tariff subdivisions, whose bills will be affected by the change.
  - (4) The effect of the change on the utility's customers.
  - (5) The direct or indirect effect of the proposed change on the utility's revenues and expenses.
  - (6) The effect of the change on the service rendered by the utility.
  - (7) A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement about these factors were chosen and the relative importance of each. This subsection does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. §1308 (relating to voluntary changes in rates).
  - (8) Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. §1308.
  - (9) Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided
  - (10) Plans the utility has for introducing or implementing the changes with respect to its ratepayers.
  - (11) F.C.C., F.E.R.C. or Commission orders or rulings applicable to the filing.

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 all of the following:
- (1) The specific reason for each increase or decrease.
  - (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.
  - (3) A calculation of the number of customers, by tariff subdivision, whose bills will be increased.
  - (4) A calculation of the total increase, in dollars, by tariff subdivision, projected to an annual basis.
  - (5) A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.
  - (6) A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.

Response:

(a) & (b)

Refer to Exhibit No. 13, Schedule No. 1.

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

13. Attach copies of the summaries of the projected two years' Company's budgets (revenues, expense, and capital).

Response:

Please see the Company's response to Standard Data Request GAS-ROR-13 for projected revenues and expenses.

Please see the Company's response to Standard Data Request GAS-ROR-14 for the projected construction budget.

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

19. List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided.

Response:

See Exhibit No. 13 Schedule No. 5

39. Identify the specific witness for all statements and schedules of revenues, expenses, taxes, property, valuation, etc.

Response:

Refer to Exhibit No. 13 Schedule No. 3.

40. Adjustments which are estimated shall be fully supported by basic information reasonably necessary.

Response:

Refer to Exhibit No. 13 Schedule No. 4.

41. Submit a statement explaining the derivation of the amounts used for projecting future test year level of operations and submit appropriate schedules supporting the projected test year level of operation.

Response:

Refer to Exhibit 13 No. Schedule No. 4.

44. Ratios, percentages, allocations and averages used in adjustments must be fully supported and identified as to source.

Response:

Refer to Exhibit 13 No. Schedule No. 4.

45. Provide an explanation of any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate case.

Response:

Refer to Exhibit 13 No. Schedule No. 4.

46. Supply a copy of internal and independent audit reports of the test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.

Response:

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

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

27. Submit a schedule for gas producing units retired or scheduled for retirements subsequent to the test year showing station, units, Mcf capacity, hours of operation during test year, net output produced and cents/Mcf of maintenance and fuel expenses.

Response:

See Exhibit No. 13, Schedule No. 6.

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

26. Provide a list of reports, data, or statements requested by and submitted to the Commission during and subsequent to the test year.

Response:

Refer to Exhibit No. 14, Schedule No. 1

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 IV. RATE SCHEDULE  
B. GAS UTILITIES

6. Supply copies of all present and proposed Gas Tariffs.

Response:

Refer to Exhibit No. 14, Schedule No 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

1. Provide a corporate history (include the dates of original incorporation, subsequent mergers and/or acquisitions). Indicate all counties and cities and other governmental subdivisions to which service is provided (including service areas outside the state), and the total population in the area served.

Response:

See Exhibit No. 15 Schedule No. 1.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

C. GAS UTILITIES

2. Provide an overall system map, including and labeling all measuring and regulating stations, storage facilities, production facilities, transmission and distribution mains, by size, and all interconnections with other utilities and pipelines.

Response:

See Exhibit No. 15 Schedule No. 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 II. RATE OF RETURN

A. ALL UTILITIES

24. Attach chart explaining Company's relationship to its affiliates (System Structure).

Response:

See Exhibit No.15 Schedule No. 3.



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

7. Provide details of respondent's attempts to recover uncollectible and delinquent accounts.

Response: Refer to Exhibit No. 16.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 I. VALUATION  
C. GAS UTILITIES

1. Provide, with respect to the scope of operations of the utility, a description of all property, including an explanation of the system's operation, and all plans for any significant future expansion, modification or other alteration of facilities.

This description should include, but not be limited to the following:

- a. If respondent has various gas services areas, indicate if they are integrated, such that the gas supply is available to all customers.
- b. Provide all pertinent data regarding company policy related to the addition of new consumers in the company's service area.
- c. Explain how respondent obtains its gas supply, as follows:
  - (i) Explain how respondent stores or manufactures gas; if applicable.
  - (ii) State whether the company has peak shaving facilities.
  - (iii) Provide details of coal-gasification programs, if any.
  - (iv) Describe the potential for emergency purchases of gas.
  - (iv) Provide the amount of gas in MCF supplied by various suppliers in the test year (include a copy of all contracts).
  - (vi) Provide the amount of gas in MCF supplied from company-owned wells during the test year.
- d. Provide plans for future supply, as follows:
  - (i) Supply details of anticipated gas supply from respondent's near-term development of gas wells, if any.
  - (ii) Provide gas supply agreements and well development ventures and identify the parties thereto.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.53 I. VALUATION  
C. GAS UTILITIES

- e. Indicate any anticipated curtailments and explain the reasons for the curtailments.
- f. Provide current data on any Federal Power Commission action or programs that may affect, or tend to affect, the natural gas supply to the gas utility.

Response:

See Exhibit No. 17.

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

- 28. Provide a statement explaining the details of firm gas purchase (long-term) contracts with affiliated and non-affiliated utilities, including determination of costs, terms of contract, and other pertinent information.

Response:

See Exhibit No. 17.