

Columbia Gas of Pennsylvania, Inc.
2015 General Rate Case
Docket No. R-2015-2468056
Standard Filing Requirements
Exhibits 1-3
Volume 1 of 10

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 (Item 1).

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, 2013 and November 30, 2014.

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	<u>Assets and Other Debits</u>	<u>November 30, 2013</u> \$	<u>November 30, 2014</u> \$
	<u>UTILITY PLANT</u>		
101	Utility Plant	1,325,073,143	1,501,259,865
105	Gas Plant Held for Future Use	41,227	41,227
106	Completed Construction not Classified - Gas	68,854,961	90,410,450
107	Construction Work in Progress - Gas	26,946,601	19,464,729
117	Gas Stored Underground - Non-Current	895,339	895,339
108	Accumulated Provision for Depreciation of Gas Plant in Service	(311,251,220)	(328,780,812)
111	Accumulated Provision for Depreciation of Other Gas Plant	(17,362,389)	(19,002,639)
117	Accumulated Provision Gas Lost - Underground Storage	(163,467)	(163,467)
	NET UTILITY PLANT	<u>1,093,034,195</u>	<u>1,264,124,694</u>
	<u>OTHER PROPERTY AND INVESTMENTS</u>		
121	Non-Utility Property	8,346	8,346
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>8,346</u>	<u>8,346</u>
	<u>CURRENT AND ACCRUED ASSETS</u>		
131	Cash	48,292	773,070
135	Working Funds	3,350	2,550
136	Temporary Cash Investments	2,323,015	569,950
141	Other Accounts Receivable Sold	(67)	0
142	Customer Accounts Receivable	(1)	0
143	Other Accounts Receivable	(51)	(0)
144	Accumulated Provision for Uncollectible Accounts	(18)	6,727
145	Receivables From Associated Companies	30,973,701	35,578,603
146	Receivables From Associated Companies	157,921	131,765
154	Plant Materials and Supplies	641,750	662,540
164	Gas Stored Underground	109,368,437	111,585,516
165	Prepayments	2,765,032	3,152,464
171	Interest and Dividends Receivable	83	0
173	Accrued Utility Revenue	20	0
174	Miscellaneous Current and Accrued Assets	223,580	219,799
175	Derivative Instruments - Current	48,970	0
182	Other Regulatory Assets - Current	7,494,498	4,836,629
	TOTAL CURRENT AND ACCRUED ASSETS	<u>154,048,512</u>	<u>157,519,613</u>
	<u>DEFERRED DEBITS</u>		
123	Investment in Subsidiary	17,557,632	18,169,429
128	Other Special Funds	0	0
134	Special Deposits and Funds	0	0
143	Long Term Accounts Receivable	0	0
146	Long Term I/C Receivable	0	0
171	Interest and Dividends Receivable	0	0
175	Derivative Instruments - Non-Current	12,750	0
182	Other Regulatory Assets - Non-Current	266,711,282	252,789,149
183	Preliminary Survey and Investigation Charges	2,920,188	3,315,521
184	Clearing Accounts	(789,430)	(16,085)
186	Miscellaneous Deferred Debits	7,293,224	7,640,734
190	Accumulated Deferred Income Taxes	68,880,461	57,461,150
191	Unrecovered Purchase Gas Costs	3,333,987	4,869,485
	TOTAL DEFERRED DEBITS	<u>365,920,094</u>	<u>344,229,384</u>
	TOTAL ASSETS AND OTHER DEBITS	<u><u>1,613,011,147</u></u>	<u><u>1,765,882,037</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	<u>Liabilities and Other Credits</u>	<u>November 30, 2013</u> \$	<u>November 30, 2014</u> \$
	<u>PROPRIETY CAPITAL</u>		
201	Common Stock Issued	45,127,800	45,127,800
211	Additional Paid In Capital	7,686,976	7,720,355
219	Other Comprehensive Income	0	0
216	Earned Surplus	408,502,947	472,251,044
	TOTAL PROPRIETY CAPITAL	<u>461,317,723</u>	<u>525,099,199</u>
	<u>LONG TERM DEBT</u>		
223	Advances From Associated Companies	379,390,000	411,390,000
224	Other Long Term Debt	0	0
	TOTAL LONG TERM DEBT	<u>379,390,000</u>	<u>411,390,000</u>
	<u>CURRENT AND ACCRUED LIABILITIES</u>		
228	State Non-Qualified Pension Liabilities	4,800	0
231	Notes Payable	0	0
232	Accounts Payable	34,467,009	28,992,391
233	Notes Payable to Associated Companies	22,000,000	0
234	Payables to Associated Companies	65,887,226	148,128,181
235	Customer Deposits	3,283,359	3,299,575
236	Taxes Accrued	(7,215,414)	10,750,353
237	Interest Accrued	322,420	360,767
238	Dividends Declared	0	0
241	Tax Collections Payable	187,657	173,858
242	Miscellaneous Current and Accrued Liabilities	80,075,024	71,704,095
242	Rate Refunds	2,265,062	307
243	Obligations Under Capital Leases - Current	56,468	165,898
244	Price Risk Liability - Current	832,040	487,790
245	Derivative Inst Liab Hedges - Current	0	0
254	Current Regulatory Liabilities	4,463,044	9,417,913
	TOTAL CURRENT AND ACCRUED LIABILITIES	<u>206,628,694</u>	<u>273,481,129</u>
	<u>DEFERRED CREDITS</u>		
252	Customer Advances for Construction	7,094,960	7,789,686
253	Other Deferred Credits	9,224,142	8,657,209
254	Regulatory Liabilities - Long Term	49,184,480	46,293,847
255	Accumulated Deferred Investment Tax Credit	3,572,844	3,212,604
	TOTAL DEFERRED CREDITS	<u>69,076,426</u>	<u>65,953,346</u>
	<u>OTHER NON-CURRENT LIABILITIES</u>		
227	Obligations Under Capital Leases Non-Current	2,180,649	9,289,750
228	Injuries and Damages Reserve	141,414	93,463
228	Pension and Post Retirement Benefits	19,628,130	(1,987,096)
228	Other Long-term Liability Vacation Banked	975,781	1,191,752
234	Long-term I/C Payable	0	0
236	Long-term Taxes Payable	0	0
237	Long-term Interest Payable	0	0
244	Price Risk Liability - Non-Current	442,580	0
	TOTAL OTHER NON-CURRENT LIABILITIES	<u>23,368,553</u>	<u>8,587,869</u>
	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
282	Liberalized Depreciation	461,459,320	469,892,908
283	Other	11,770,431	11,477,587
	TOTAL ACCUMULATED DEFERRED INCOME TAXES	<u>473,229,751</u>	<u>481,370,495</u>
	TOTAL LIABILITIES AND OTHER CREDITS	<u>1,613,011,147</u>	<u>1,765,882,037</u>

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 2012 Through November 2014

Month Year	Account 131 Cash \$	Account 134 Special Deposits and Funds \$	Account 135 Working Funds \$	Account 136 Temporary Cash Investments \$
Dec-12	2,950,931	0	3,352	2,630,166
Jan-13	1,532,064	0	3,352	4,618,382
Feb-13	2,587,622	0	3,352	14,197,514
Mar-13	620,784	0	3,352	4,510,666
Apr-13	2,113,801	0	3,352	13,716,081
May-13	786,699	0	3,352	2,780,386
Jun-13	649,239	0	3,352	3,289,721
Jul-13	854,074	0	3,352	4,208,828
Aug-13	1,057,482	0	3,352	3,265,759
Sep-13	1,522,928	0	3,352	3,676,143
Oct-13	724,875	0	3,352	4,483,092
Nov-13	48,239	0	3,352	2,323,012
Dec-13	1,856,421	0	3,350	150,855
Jan-14	2,152,020	0	3,050	40,165
Feb-14	4,370,948	0	3,050	306,093
Mar-14	3,054,616	0	3,050	139,292
Apr-14	2,304,315	17,500	3,050	98,764
May-14	1,312,567	17,500	3,050	876,660
Jun-14	2,069,190	17,500	3,050	251,805
Jul-14	1,001,440	17,500	3,050	1,569,485
Aug-14	730,032	17,500	3,050	978,765
Sep-14	654,571	17,500	2,550	912,595
Oct-14	865,392	0	2,550	1,718,260
Nov-14	773,070	0	2,550	569,950

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, 2014 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.

Month <u>Year</u>	164/242 Beginning <u>Balance</u>	Activity <u>164</u>	Gas <u>Inventories</u> \$
Dec-13	109,368,437	(21,871,893)	87,496,544
Jan-14	87,496,544	(26,775,865)	60,720,679
Feb-14	60,720,679	(21,602,921)	39,117,758
Mar-14	39,117,758	(14,187,747)	24,930,011
Apr-14	24,930,011	11,326,938	36,256,949
May-14	36,256,949	21,883,127	58,140,076
Jun-14	58,140,076	17,051,263	75,191,339
Jul-14	75,191,339	16,832,384	92,023,723
Aug-14	92,023,723	13,015,653	105,039,376
Sep-14	105,039,376	14,337,858	119,377,234
Oct-14	119,377,234	3,392,220	122,769,454
Nov-14	122,769,454	(11,183,938)	111,585,516

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, 2014, are detailed below:

<u>Description</u>	<u>Balance</u>
	\$
Account 101 - Gas Plant In Service	1,501,259,865
Account 106 - Completed Construction Not Classified - Gas	90,410,450
Account 107 - Construction Work In Progress - Gas	19,464,729
Account 117 - Gas Stored Underground - Non-Current	895,339
Account 123 - Investment in Subsidiary	18,169,429

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> The account is comprised of deposits with a broker for gas hedging activities	569,950

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, 2014:

<u>Description</u>	<u>Balance</u>
	\$
Account 141 - Notes Receivable	0
Account 143 - Other Accounts Receivable	
Off System Sales Revenue	1,405,672
A/R - Sold	(152,467,885)
Income Tax Refunds - State	1,145,820
Miscellaneous Receivables	(88,584)
Home Energy Assistance Program	(9,459)
AGL A/R	15,715
Transportation Customers	147,556,403
Purchase of Receivables	2,442,316
Total Account 143	<u>(0)</u>
Account 145 - Accounts Receivable from Associated Companies	
Notes Receivable (1)	35,578,603

- (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 commission in Docket No. G-2009-2143275.

Balances as of November 30, 2014:

<u>Description</u>	<u>Balance</u>
	\$
Account 146 - Accounts Receivable from Associated Companies	
A/R Sold to CPRC	(493,183)
Columbia Gas of Kentucky, Inc.	19,176
Columbia Gas of Ohio, Inc.	109,108
Columbia Gas of Maryland, Inc.	165,137
Columbia Gas of Virginia, Inc.	48,142
Columbia Gas Transmission Corp.	56,779
Columbia Gas of Massachusetts	4,225
NiSource Corporate Services	26,203
NiSource Inc.	64,415
Columbia Gas of Pennsylvania, Inc. Receivables	88,826
Collections from Associated Companies	61,235
Collections to Associated Companies	(18,297)
Total Account 146	<u>131,765</u>
 Total Accounts Receivable	 <u><u>35,710,368</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 2012, 2013, 2014

<u>Line</u>	<u>Date</u>	<u>Beginning Balance</u>	<u>Accrual</u>	<u>Charge-offs</u>	<u>Recoveries</u>	<u>Ending Balance</u>
		\$	\$	\$	\$	\$
1	2012	2,396,460	3,876,606	6,899,860	2,629,339	2,002,545
2	2013	2,002,545	5,431,898	7,010,988	1,720,114	2,143,569
3	2014 1_/	2,891,312	6,987,260	9,009,673	2,202,884	3,071,783

1_/ The 2014 beginning balance includes \$118,421 of Utility Service - GMB, and \$629,322 for Other as presented on the Company's December 2014 Balance Sheet.

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 only the residential customer class accounts receivable information in the above calculation 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 good indicators of the future.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 Ill. 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>2014</u> \$
<u>Insurance</u> Represents the unamortized portion of insurance premiums, which are amortized to expense over the term of the contract.	<u>3,152,464</u>
Total Prepayments	<u><u>3,152,464</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, 2014</u> \$
<u>Account 154 - Plant Material and Operating Supplies</u>	
Cost of materials purchased primarily for use in the utility business.	662,540
<u>Account 164 - Gas Stored Underground</u>	
Represents the value of gas inventories in storage.	111,585,516
<u>Account 174 - Miscellaneous Current Assets</u>	
Property Tax Accrual	14,067
Exchange Gas Receivable	
The value of GTS Banks owed to the Company	<u>205,732</u>
Total Account 174 - Miscellaneous Current Assets	219,799
<u>Account 182 - Other Regulatory Assets - Current</u>	
<u>Remaining Environmental Expenditures</u>	0
Anticipated remediation costs for potentially contaminated sites.	
<u>OPEB - SFAS 106</u>	
Unamortized transition obligation and the portion of SFAS 106 costs in excess of pay-as-you-go costs accrued and deferred	90,313
<u>Post Employment Benefits - SFAS 112</u>	
Value of certain medical and life insurance benefits obligation to long-term disabled employees	0
Deferred Interest Expense on Rate Refunds	0

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, 2014</u>
NiFit Deferral	\$ 434,679
<u>Imbalance Cashout</u>	1,128,052
<u>Hedging Program</u> Amounts relating to unrealized losses for Company's gas cost hedging program. Amounts offset by account 244 (Current Derivative).	487,790
<u>Interest on Undercollection</u>	306,660
<u>Regulatory Asset-Purta Recovery</u>	119,897
<u>USP Rider, Interest, Recoveries, Unbilled</u>	<u>2,269,238</u>
Total Account 182 - Other Regulatory Assets - Current	4,836,629

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:

Account 123 - Investment in Subsidiary

Common Stock/APIIC, Undistributed Retained Earnings 18,169,429

Account 128 - Other Special Finds

Deferred Charges - OPEB

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. 0

Account 146 - Long Term I/C Receivable

This sub-account is used to record the long term receivable for OPEB costs. 0

Account 171 - Interest and Dividends Receivable

0

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

<u>Account 175 - Derivative Instruments - Non Current</u>	0
<u>Account 182 - Other Regulatory Assets</u>	
<u>Environmental Expenditures</u>	7,898,545
<u>OPEB - SFAS 106</u>	
This sub-account records long term portion. See Schedule No. 11.	684,874
<u>SFAS 112</u>	
This sub-account records long term portion. See Schedule No. 11.	0
<u>Retirement Income Plan Expense - OCI</u>	27,922,326
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.	
<u>Regulatory Effects of Adopting SFAS 96</u>	
This sub-account records deferred income taxes for all book/tax timing differences at the current income tax rate.	215,407,063
<u>Longwell Mining Project</u>	
This sub-account is used to record the expenses of converting customers to electric while mining project was active and then back to natural gas.	0
NiFit Deferral	688,241
Deferred Depreciation – Capital Lease	188,100
<u>Hedging Program</u>	
This sub-account is used to record the long term portion of unrealized gains from the Company's gas cost hedging program.	0
Total Account 182 - Other Regulatory Assets	252,789,149

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.

3,315,521

Account 184 - Clearing Accounts

Non-Productive Time

Distributes costs such as vacation, sick time, and holiday pay equitably over all other expense and balance sheet accounts. This account is charged by using the actual hours on non-productive time reported by employees and is credited by applying a percentage to all other reported labor charges. The balance of this account is brought to approximately zero at the end of each calendar year.

0

Transportation

This sub-account is used to record all auto and truck expenses and to equitably distribute such expenses over all other applicable expenses and balance sheet accounts. The expenses are recorded on normal accounting documents, i.e., invoices, material transfers, etc., and are distributed on the basis of an hourly rate applied to reported hours of auto and truck usage.

0

General Tool

This sub-account is used to record all general tool expenses and to equitably distribute such expenses to applicable expenses and balance sheet accounts. The expenses are recorded on normal accounting documents, i.e., invoices, material transfers, etc., and are distributed on the basis of an hourly rate applied to reported hours of usage of various classes of general tool. The objective is to equitably distribute annual expenses.

(16,085)

Total Account 184 - Clearing Accounts

(16,085)

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

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. 109,041

General Office Building Lease

A memo entry made to record the deferred contractual liability to Columbia Gas of Ohio, Inc. for the excess of levelized lease payment over the actual cash payment, for the leasing of General Office Headquarters. 0

Customer Advance (Deposit) Post 12/31/99

This sub-account is used to record customer advances. 7,531,693

Total Account 186 - Miscellaneous Deferred Debits 7,640,734

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. 57,461,150

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. 4,869,485

TOTAL DEFERRED DEBITS 344,229,383

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 contains interest, taxes, labor, materials and supplies, gas purchases and transportation services. Significant items and amounts are noted below.

Account 234 - Accounts Payable to Associated Companies

<u>Description</u>	<u>Balances as of</u> <u>November 30,</u> <u>2014</u> \$
NiSource Finance Corp. - Promissory Note Interest	12,123,200
NiSource Finance Corp. - Money Pool Advances	125,029,003
Columbia Gulf Transmission Co.	67,572
Columbia Gas Transmission Corp.	4,757,455
NiSource Corporate Services Corp.	5,906,426
CNS	5,016
Columbia Gas of Kentucky, Inc.	8,424
Columbia Gas of Ohio, Inc.	83,834
Columbia Gas of Maryland, Inc.	55,153
Columbia Gas of Massachusetts	11,201
Columbia Gas of Virginia, Inc.	(4,085)
NiSource Inc.	84,982
Total Account 234 - Accounts Payable to Associated Companies	<u>148,128,181</u>

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, 2014</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).	7,531,428
<u>Post-Employment Benefits</u> This sub-account represents the long-term liability for postretirement benefits other than pensions (i.e. medical and life insurance) accrued for employees while providing active service.	882,057
<u>Various - Other</u>	0
<u>Excess Bank Purchases</u> This sub-account represents transportation customers' excess bank purchases. This account is offset by Full Balancing Service provided to customers.	243,724
Total Account 253 - Other Deferred Credits	<u><u>8,657,209</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 Ill. 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, 2014:

Reserve for Injuries and Damages	\$ <u>93,463</u>
Total Account 228.2	\$ 93,463

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. Further details on this process can be found in Witness Hanson's testimony, Columbia Statement No. 9.

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 reserves or groups of reserves in excess of \$1.0 million, recorded on the balance sheet as of November 30, 2014:

<u>Description</u>	<u>Balance</u>
	\$
<u>Pension Reserves:</u>	
Account 22838000 Accrued Long Term Pension Cost	7,674,784
Account 22836010 Pension Restoration Plan	7,450
<u>OPEB Reserves:</u>	
Account 22838030 OPEB Med & Life on Retirees Per Fas 106	(9,669,330)
Account 24211263 Post-Employment Benefits - Current - Per FAS 112	168,050
Account 25304010 Post-Employment Benefits - Noncurrent - Per FAS 112	882,057
<u>Environmental:</u>	
Account 24209000 Environmental Expenditures	367,290
Account 25303020 Environmental Expenditures	7,531,428
<u>Payroll Reserves:</u>	
Account 24203100 Net Wages Payable – Incentive Compensation	2,632,671
Account 24203200 Accrued Vacation	3,878,910
Account 22840010 Banked Vacation	1,191,752
<u>Capital Lease Obligations:</u>	
Account 22700000 Beginning Balance	2,177,034
Account 22700001 Issuance	7,200,988
Account 22700002 Transfer	(88,272)

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 Ended</u>
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>11/30/2014</u>
	\$	\$	\$	\$
Balance Beginning of Year	293,353,409	329,892,266	373,599,647	422,052,001
Credit:				
Balance Transferred From Income	41,538,855	46,707,378	56,452,354	50,198,997
Retained Earnings - Sub-total	334,892,264	376,599,644	430,052,001	472,250,998
Retained Earnings Adjustment	0	0	0	0
Cash Dividends	4,999,998	2,999,997	8,000,000	0
Balance End of Year	329,892,266	373,599,647	422,052,001	472,250,998

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.
Note: Amounts are slightly different from those reported in the last case for 2013 due to Columbia moving to a new General Ledger system (Peoplesoft 9.1), which resulted in some rounding differences.

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.

Exhibit No. 1
Schedule No. 18
Page 2 of 5
Witness: K. K. Miller

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, 2014 and 2013.

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

As of November 30, 2014 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u> \$
Account 191-13600 (ACA Deferred)	18,518,433
Account 191-13607 (ACA Deferred/Demand)	(2,554,402)
Account 191-13609 (Storage Interest)	0
Account 191-13620 (End-User Banks)	2,264,151
Account 191-13630 (Transporter Exchange)	22,949
Account 191-13640 (Unbilled Revenues)	(16,281,000)
Account 191-13647 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u><u>4,869,485</u></u>

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

As of November 30, 2013 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u> \$
Account 191-13600 (ACA Deferred)	14,659,363
Account 191-13607 (ACA Deferred/Demand)	(348,840)
Account 191-13609 (Storage Interest)	0
Account 191-13620 (End-User Banks)	3,396,788
Account 191-13630 (Transporter Exchange)	(8,678)
Account 191-13640 (Unbilled Revenues)	(17,264,000)
Account 191-13647 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u>3,333,987</u>

Columbia Gas of Pennsylvania, Inc.
Summary of Change in Account 191 by Activity
For the Twelve Months Ended November 30, 2014

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (9 = sum of 1 thru 8)
Month	13600	13607	13609	13611	13620	13630	13640	13647	Total
December	4,584,288	(2,769,135)	0	0	447,134	(32,168)	(3,163,000)	0	(932,882)
January	6,194,735	(5,815,399)	0	0	(44,684)	(32,037)	(4,373,000)	0	(4,070,385)
February	(1,998,919)	(6,519,104)	0	0	2,437,778	(5,731)	4,107,000	0	(1,978,976)
March	(5,847,243)	(3,970,936)	0	0	(2,648,805)	(166,519)	6,390,000	0	(6,243,504)
April	(11,005,276)	(2,058,346)	0	0	(753,533)	140,540	7,827,000	0	(5,849,615)
May	(6,017,357)	1,378,138	0	0	82,660	54,314	3,736,000	0	(766,245)
June	(1,007,546)	2,408,898	0	0	402,463	36,060	1,205,000	0	3,044,874
July	904,217	3,094,232	0	0	126,170	(72,566)	109,000	0	4,161,054
August	1,044,129	3,022,798	0	0	(943,771)	162,230	(305,000)	0	2,980,386
September	(71,669)	2,978,250	0	0	136,699	112,737	(707,000)	0	2,449,017
October	4,963,265	3,870,086	0	0	(114,400)	(91,537)	(4,337,000)	0	4,290,414
November	12,116,446	2,174,956	0	0	(260,347)	(73,694)	(9,506,000)	0	4,451,361
Total by Activity	3,859,070	(2,205,562)	0	0	(1,132,637)	31,627	983,000	0	1,535,498

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, 2014.

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, 2014.

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 sets forth the operating revenues for the 12 month period ended November 30, 2014.

Exhibit 4 sets for the operating expenses for the 12 month period ended November 30, 2014.

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 - (See Exhibits No. 2 & No. 102)

Proforma Test Year Present Rates November 30, 2014	\$96,382,780
Future Test Year Present Rates November 30, 2015	\$87,187,993
Fully Forecasted Rate Year Present Rates December 31, 2016	\$80,316,827
Proposed Rates December 31, 2016	\$107,865,657

- b. Rate of Return (See Exhibits No. 2 & No. 102)

Proforma Test Year Present Rates November 30, 2014	8.920%
Future Test Year Present Rates November 30, 2015	7.370%
Fully Forecasted Rate Year Present Rates December 31, 2016	6.060%
Proposed Rates December 31, 2016	8.140%

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, 2014.

Refer to Exhibit 2, Schedule 4 for the Income Statement per books at November 30, 2014.

Columbia Gas of Pennsylvania, Inc.
Statement of Income at Present and Proposed Rates
Twelve Months Ended November 30, 2014

Line No.	Description	Reference (1)	Per Books (2) \$	Adjustments @ Present Rates (3) \$	Pro Forma Test Year @ Present Rates (4=2+3) \$	Adjustments @ Proposed Rates (5) \$	Pro Forma Test Year at @ Proposed Rates (6=4+5) \$
1	Operation Revenues						
2	Base Rate Revenues (Incl. Transportation)	Exhibit 3	290,886,235	25,139,352	316,025,587	(14,217,852)	301,807,735
3	Fuel Revenues	Exhibit 3	223,597,502	(27,713,390)	195,884,112	0	195,884,112
4	Rider USP	Exhibit 3	24,128,693	4,670,651	28,799,344	0	28,799,344
5	Gas Procurement Charge	Exhibit 3	2,003,297	386,105	2,389,402	0	2,389,402
6	Merchant Function Charge	Exhibit 3	2,295,008	(470,506)	1,824,502	0	1,824,502
7	Rider CC	Exhibit 3	0	40,186	40,186	0	40,186
8	Rider CAC	Exhibit 3	0	0	0	0	0
9	Off System Sales Revenue	Exhibit 3	20,833,874	(20,833,874)	0	0	0
10	Late Payment Fees	Exhibit 3	1,321,479	26,215	1,347,694	0	1,347,694
11	Other Operating Revenues (Excl. Transportation)	Exhibit 3	<u>584,914</u>	<u>0</u>	<u>584,914</u>	<u>0</u>	<u>584,914</u>
12	Total Operating Revenues		565,651,002	(18,755,261)	546,895,741	(14,217,852)	532,677,889
13	Operating Revenue Deductions						
14	Gas Supply Expense	Exhibit 3	223,597,502	(27,713,390)	195,884,112	0	195,884,112
15	Off System Sales Expense	Exhibit 3	20,833,874	(20,833,874)	0	0	0
16	Gas Used in Company Operations		(422,985)	422,985	0	0	0
17	Operating and Maintenance Expense	Exhibit 4	157,859,589	6,421,369	164,280,957	(185,679)	164,095,278
18	Depreciation and Amortization	Exhibit 5	36,816,635	2,999,697	39,816,332	0	39,816,332
19	Net Salvage Amortized	Exhibit 5	4,174,647	(34,173)	4,140,474	0	4,140,474
20	Taxes Other Than Income Taxes	Exhibit 6	<u>2,786,530</u>	<u>425,516</u>	<u>3,212,046</u>	<u>0</u>	<u>3,212,046</u>
21	Total Operating Revenue Deductions		445,645,793	(38,311,871)	407,333,921	(185,679)	407,148,242
22	Operating Income Before Income Taxes		120,005,209	19,556,610	139,561,820	(14,032,173)	125,529,647
23	Income Taxes	Exhibit 7	35,609,521	7,929,759	43,539,280	(5,594,645)	37,944,635
24	Investment Tax Credit	Exhibit 7	<u>(360,240)</u>	<u>0</u>	<u>(360,240)</u>	<u>0</u>	<u>(360,240)</u>
25	Operating Income		84,755,928	11,626,851	96,382,780	(8,437,528)	87,945,252
26	Rate Base	Exhibit 8	1,125,955,790		1,080,408,495		1,080,408,495
27	% Rate of Return Earned on Rate Base		7.53%		8.92%		8.14%

Columbia Gas of Pennsylvania, Inc.
Calculation of Proforma Interest Expense @ Present and Proposed Rates
Twelve Months Ended November 30, 2014

<u>Line No.</u>	<u>Description</u>	<u>Pro Forma</u> (1) \$
1	Rate Base	1,080,408,495
2	Weighted Cost of Short &	
3	Long Term Debt	<u>2.420%</u>
4	Interest Expense	26,145,886

Columbia Gas of Pennsylvania, Inc.
Rate of Return on Rate Base
Twelve Months Ended November 30, 2014

Line No.	Description	Amount
		(1)
		\$
1	Proforma Rate Base at Present Rates	1,080,408,495
2	Return on Rate Base	8.140%
3	Total Requirement	87,945,252
4	Less: Net Operating Income at Present Rates	<u>96,382,780</u>
5	Net Required	(8,437,528)
6	Revenue Conversion Factor	<u>1.68507313</u>
7	Gross Revenue Requirement	(14,217,852)
8	Revenue Conversion Factor:	
9	Operating Revenue	1.00000000
10	Less: Uncollectible	0.01305956
11	Income Before State Taxes	0.98694044
12	State Income Tax Effect Tax Rate	0.07492500
13	Less: State Income Tax	0.07394651
14	Income Before Federal Taxes	0.91299393
15	Less: Federal Tax @ 35%	<u>0.31954787</u>
16	Adjusted Operating Income	0.59344606
17	Revenue Conversion Factor	1.68507313

Columbia Gas of Pennsylvania, Inc.
Additional Revenue Requirement Adjustments
Twelve Months Ended November 30, 2014

Line No.	Description	Reference	Amount
			(1) \$
1	Additional Revenue Requirement		(14,217,852)
2	Operating & Maintenance Expense		
3	Uncollectible Accounts Expense	Ln 1 x Uncollectible Rate	(185,679)
4	Income Before State Income Tax	Ln 1 - Ln 3	(14,032,173)
5	State Income Taxes		
6	Line 4 Times Effect Tax Rate	Exh 7, Pg 19, Col 2 - Exh 7, Pg, 19, Col 1	<u>(1,051,361)</u>
7	Income Before Federal Income Tax	Ln 4 - Ln 6	(12,980,813)
8	Federal Income Taxes	Ln 7 x 35%	<u>(4,543,284)</u>
9	Operating Income	Ln 7 - Ln 8	<u><u>(8,437,529)</u></u>

Columbia Gas of Pennsylvania, Inc.
Income Statement - Per Books
Twelve Months Ended November 30, 2014

	<u>Amount</u>
	\$
	(1)
<u>Operating Revenue</u>	
Gas Service Revenue	413,789,370
Other Operating Revenue	151,861,632
Total Operating Revenue	<u>565,651,002</u>
<u>Operating Revenue Deductions</u>	
Operating & Maintenance Expenses	401,867,980
Depreciation and Amortization Expense	40,991,282
Taxes Other Than Income Taxes	2,786,530
Total Operating Revenue Deductions	<u>445,645,793</u>
<u>Operating Income Before Taxes</u>	120,005,209
Income Taxes, Utility Operating Income	21,732,621
Provision For Deferred Income Taxes, Ut Opr Income	71,156,011
Prov. For Def Income Taxes - Credit, Ut Opr Income	(57,279,111)
Investment Tax Credit	(360,240)
Utility Operating Income	<u>84,755,928</u>
<u>Other Income</u>	
Interest Income	(452,792)
Allowance for Funds Used During Construction	546,466
Earnings of Subsidiary	578,418
Miscellaneous	4,179,184
Total Other Income	<u>4,851,276</u>
<u>Other Income Deductions</u>	
Donations	485,296
Expenditures for Civic, Political and Related Activities	0
Miscellaneous	163,720
Total Other Income Deductions	<u>649,016</u>
<u>Taxes Applicable to Other Income and Deductions</u>	1,669,939
<u>Interest Charges</u>	
Amortized of Loss on Reacquired Debt	0
Interest on Debt to Associated Companies	23,610,373
Other Interest Expense	285,977
Interest - Borrowed Funds During Construction	(356,198)
Total Interest Charges	<u>23,540,152</u>
Net Income	<u><u>63,748,097</u></u>

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, 2013 and Twelve Months Ended November 30, 2014.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2013 AND NOVEMBER 30, 2014

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2013</u> \$	<u>November 30, 2014</u> \$	
	<u>SALES OF GAS</u>			
480	Residential	261,472,759	314,033,619	52,560,860
481	Commercial	81,084,696	97,760,003	16,675,307
481	Industrial	1,634,203	1,995,748	361,545
481	Other	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL GAS SERVICE REVENUE	344,191,658	413,789,370	69,597,712
	<u>OTHER OPERATING REVENUE</u>			
487	Forfeited Discounts	1,144,228	1,321,479	177,251
488	Miscellaneous Service Revenue	168,432	150,000	(18,432)
489	Transportation of Gas	109,601,120	129,113,365	19,512,245
493	Rent from Gas Department Revenue	153,185	144,269	(8,916)
495	Other Gas Department Revenue	<u>39,119,246</u>	<u>21,132,519</u>	<u>(17,986,727)</u>
	TOTAL OTHER OPERATING REVENUE	<u>150,186,211</u>	<u>151,861,632</u>	<u>1,675,421</u>
	TOTAL OPERATING REVENUE	<u><u>494,377,869</u></u>	<u><u>565,651,002</u></u>	<u><u>71,273,133</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2013 AND NOVEMBER 30, 2014

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2013</u> \$	<u>November 30, 2014</u> \$	
<u>GAS PURCHASE EXPENSES</u>				
801	Field Line Purchases	627,772	622,458	(5,314)
803	Transmission Line Purchases	237,583,097	240,202,108	2,619,011
804	City Gate Purchases	22,412,942	23,558,425	1,145,483
805	Other Gas Purchases	11,202,864	(1,384,066)	(12,586,930)
806	Exchange of Gas	(5,370,346)	(16,352,326)	(10,981,980)
807	Purchased Gas Expenses	1,369,000	878,461	(490,539)
808	Gas withdrawn from Storage	(26,272,391)	(2,220,854)	24,051,537
812	Gas Used for Company Buildings	(363,193)	(422,985)	(59,792)
813	Exchange Fees	0	450	450
	TOTAL GAS PURCHASE EXPENSES	241,189,745	244,881,671	3,691,926
<u>UNDERGROUND STORAGE EXPENSES</u>				
816	Wells Expense	5,052	2,514	(2,538)
817	Pipeline Expenses	12,527	7,926	(4,601)
818	Compressor Station Expenses	328,009	396,959	68,950
820	Measuring and Regulating Station Expenses	22,550	10,673	(11,877)
821	Purification-Dehydration Expenses	4,111	6,263	2,152
823	Gas Losses	3,385	3,775	390
825	Storage Well Realities	5,976	5,976	0
832	Wells	12,263	10,156	(2,107)
834	Compressor Station Equipment	19,688	10,321	(9,367)
836	Purification-Dehydration Equipment	29,765	8,848	(20,917)
	TOTAL UNDERGROUND STORAGE EXPENSES	443,326	463,411	20,085

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2013 AND NOVEMBER 30, 2014

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2013</u> \$	<u>November 30, 2014</u> \$	
<u>DISTRIBUTION EXPENSES - OPERATION</u>				
852	Communication System Exp Scada	0	3,163	3,163
870	Supervision and Engineering	4,839,673	8,613,274	3,773,601
871	Distribution Load Dispatching	159,607	254,116	94,509
874	Mains and Services Expenses	12,477,823	13,212,408	734,585
875	Measuring and Regulating Station Expenses - General	629,135	551,207	(77,928)
876	Measuring and Regulating Station Expenses - Industrial	230,796	237,568	6,772
878	Meters and House Regulators Expense	2,121,735	2,157,540	35,805
879	Customer Installations Expense	4,637,354	4,873,678	236,324
880	Other Expenses	5,801,069	6,140,978	339,909
881	Rents	280,175	274,859	(5,316)
TOTAL DISTRIBUTION EXPENSES - OPERATION		31,177,367	36,318,791	5,141,424
<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
885	Supervision and Engineering	75,557	76,624	1,067
886	Structures and Improvements	36,009	32,483	(3,526)
887	Mains	12,136,396	14,422,440	2,286,044
889	Measuring and Regulating Station Expenses - General	498,234	453,590	(44,644)
890	Measuring and Regulating Station Expenses - Industrial	131,010	162,986	31,976
892	Services	2,039,674	1,291,465	(748,209)
893	Meters and House Regulators	257,518	223,820	(33,698)
894	Other Equipment	879,905	925,618	45,713
TOTAL DISTRIBUTION EXPENSES - MAINTENANCE		16,054,303	17,589,026	1,534,723
TOTAL DISTRIBUTION EXPENSES		47,231,670	53,907,817	6,676,147
<u>CUSTOMER ACCOUNTS EXPENSES</u>				
901	Supervision	0	0	0
902	Meter Reading Expenses	882,863	767,874	(114,989)
903	Customer Records and Collections Expenses	8,451,187	8,619,072	167,885
904	Uncollectible Accounts	15,649,416	23,159,466	7,510,050
905	Miscellaneous Customer Accounts expenses	19,452	24,271	4,819
TOTAL CUSTOMER ACCOUNTS EXPENSES		25,002,918	32,570,683	7,567,765

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2013 AND NOVEMBER 30, 2014

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2013</u> \$	<u>November 30, 2014</u> \$	
<u>CUSTOMER SERVICE AND INFORMATIONAL EXP.</u>				
907	Supervision	0	0	0
908	Customer Assistance	5,425,922	8,080,261	2,654,339
909	Informational / Instructional Advertising	69,181	64,826	(4,355)
910	Miscellaneous Customer Service and Information	<u>935,732</u>	<u>976,471</u>	<u>40,739</u>
	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXP.	6,430,835	9,121,558	2,690,723
<u>SALES EXPENSE</u>				
911	Supervision	0	0	0
912	Demonstration	614,495	599,921	(14,574)
913	Advertising	59,639	17,276	(42,363)
916	Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL SALES EXPENSE	674,134	617,197	(56,937)
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>				
920	Administrative and General Salaries	3,532,685	4,345,968	813,283
921	Office Supplies and Expenses	889,382	1,870,032	980,650
922	Administrative Expenses Transferred - Credit	0	0	0
923	Outside Services Employed	34,133,297	41,638,887	7,505,590
924	Property Insurance	218,171	178,270	(39,901)
925	Injuries and Damages	2,870,656	2,849,000	(21,656)
926	Employee Pensions and Benefits	4,869,514	6,257,032	1,387,518
928	Regulatory Commission Expenses	1,594,822	1,767,435	172,613
930	Miscellaneous General	491,499	627,799	136,300
931	Rent - General	621,338	590,791	(30,547)
932	Maintenance General Plant	<u>0</u>	<u>180,430</u>	<u>180,430</u>
	TOTAL ADMINISTRATIVE AND GENERAL	49,221,364	60,305,644	11,084,280
	TOTAL OPERATION AND MAINTENANCE	370,193,992	401,867,981	31,673,989
403-405	Depreciation	36,059,026	40,991,282	4,932,256
408	Taxes Other Than Income Taxes	<u>3,441,129</u>	<u>2,786,530</u>	<u>(654,599)</u>
	Deductions Before Federal and State Income Taxes	<u>409,694,147</u>	<u>445,645,793</u>	<u>35,951,646</u>
	Net Utility Operating Income Before Income Taxes	<u>84,683,722</u>	<u>120,005,209</u>	<u>35,321,487</u>
409	Income Taxes: Federal	(2,640,307)	16,435,428	19,075,735
409	Income Taxes: State	161,344	5,297,193	5,135,849
410	Provision for Deferred Income Taxes - Federal	91,642,864	65,429,601	(26,213,263)
410	Provision for Deferred Income Taxes - State	(283,619)	5,726,410	6,010,029
411	Provision for Deferred Income Taxes - Credit	<u>(76,944,290)</u>	<u>(57,639,351)</u>	<u>19,304,939</u>
	Total Income Taxes	<u>11,935,992</u>	<u>35,249,281</u>	<u>23,313,289</u>
	Net Utility Operating Income	<u>72,747,730</u>	<u>84,755,928</u>	<u>12,008,199</u>

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 480 - RESIDENTIAL SALES	The increase is primarily due to increased gas costs and increased consumption for the 12 months ended November 2014. The Rider USP rate also increased for the twelve months ended November 2014.	52,560,860
ACCOUNT 481.1 - COMMERCIAL SALES	The increase is primarily due to increased gas costs and increased consumption for the 12 months ended November 2014.	16,675,307
ACCOUNT 481.2 INDUSTRIAL SALES	The increase is primarily due to increased gas costs for the 12 months ended November 2014. The increase was partially offset by decreased consumption.	361,545
ACCOUNT 481.3 OTHER	No Change.	-
ACCOUNT 487 FORFEITED DISCOUNTS	The increase in penalty revenue follows the increase in gas service revenue.	177,251
ACCOUNT 488 MISCELLANEOUS SERVICE REVENUE	Decrease due to decreased miscellaneous service revenue for the 12 months ended November 2014.	(18,432)
ACCOUNT 489 - TRANSPORTATION OF GAS	The increase is primarily due to an increase in residential, commercial and industrial volumes for the 12 months ended November 2014. The USP Rider rate also increased for the 12 months ended November 2014.	19,512,245
ACCOUNT 493 RENT FROM GAS DEPARTMENT REVENUE	Change immaterial.	(8,916)
ACCOUNT 495 - OTHER GAS DEPARTMENT REVENUE	Decrease is primarily due to decreased off system sales.	(17,986,727)
TOTAL OPERATING REVENUE	Exh 2, Sch 5, Page 2	<u><u>71,273,133</u></u>

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
GAS PURCHASED EXPENSES	The increase is primarily due to an increase in purchased gas cost recovery costs for the twelve months ended November 30, 2014. This is due to increased prices and volumes. This was partially offset by a decrease in off system sales activity.	3,691,926
UNDERGROUND STORAGE EXPENSES	The increase is primarily due to increased compressor station maintenance and materials. This was partially offset by a decrease in labor.	20,085
DISTRIBUTION - OPERATION EXPENSES	The increase is primarily related to consulting services, line locating, corporate services, and inspection services for Supervision and Engineering and Mains and Services expenses.	5,141,424
DISTRIBUTION - MAINTENANCE EXPENSES	The increase is primarily related to increased leak repair and paving restoration for mains. This is partially offset by decreased service line reconnections.	1,534,723
CUSTOMER ACCOUNTS EXPENSE	The increase is primarily due to an increase in Customer Assistance Plan and normal uncollectible expense.	7,567,765
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	The increase is primarily due to an increase in the amortization expense for the Universal Services Plan rider.	2,690,723
SALES EXPENSE	The decrease is due to decreased service corporation charges for advertising and demonstration.	(56,937)
ADMINISTRATIVE AND GENERAL EXPENSES	The increase is primarily related to corporate service expense and pension expense.	11,084,280
TOTAL OPERATION AND MAINTENANCE	Exh 2, Sch 5, Page 5	<hr/> <u>31,673,989</u>

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 403 DEPRECIATION EXPENSES	Increase primarily due to the incremental increase in capital plant, a full years' increase in depreciation rates compared to a half year in 2013, an increase in intangibles software and a decrease in negative net salvage amortization.	4,932,256
ACCOUNT 408.1 TAXES OTHER THAN INCOME TAXES	The decrease is primarily related to decreased sales and use taxes due to refunds from settlements of tax audit appeals. The decrease is partially offset by an increase in payroll taxes.	(654,599)
ACCOUNT 409.1 FEDERAL AND STATE INCOME TAXES	The increase is primarily due to an increase in net income before taxes and book vs. tax timing differences for property, gas inventory and deferred gas costs, partially offset by a decrease in Federal NOL.	24,211,584
ACCOUNT 410.1 PROVISION FOR DEFERRED INCOME TAXES	A decrease of 3,329,138 is primarily due to book vs. tax timing differences for property, gas inventory and deferred gas costs, partially offset by Federal NOL. An increase of 59,426,005 is due to a difference in financial statement presentation between Account 410.1 and Account 411.1 at 11/30/13 and 11/30/14.	(20,203,234)
ACCOUNT 411.1 PROVISION FOR DEFERRED INCOME TAXES - CREDIT	The actual change is immaterial. An apparent decrease of \$59,426,005 is due to a difference in financial statement presentation between Account 410.1 and Account 411.1 at 11/30/13 and 11/30/14 as noted in the explanation for Account 410.1 above.	19,304,939
Net Utility Operating Income	Exh 2, Sch 5, Pg 5	<u>12,008,199</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, 2014:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	173-0200	38,559,000
Unbilled Revenue	495-7xxx	(30,284,000)
Unbilled Revenue-Transportation	489-2xxx	(8,275,000)
 Gas Purchased Cost Related To Unbilled Revenue	 805-4000	 16,281,000
Unrecovered Purchased Gas Costs	191-4000	(16,281,000)
 Accrued Utility Revenue	 173-0300	 -
Unbilled Revenue-Off System Sales	495-4000	-

Accounting Entries for November 30, 2013:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	173-0200	38,553,000
Unbilled Revenue	495-7xxx	(30,276,000)
Unbilled Revenue-Transportation	489-2xxx	(8,277,000)
 Gas Purchased Cost Related To Unbilled Revenue	 805-4000	 17,264,000
Unrecovered Purchased Gas Costs	191-4000	(17,264,000)
 Accrued Utility Revenue	 173-0300	 179,770
Unbilled Revenue-Off System Sales	495-4000	(179,770)

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 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 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, 2014 was 419,796.

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, 2014. On Exhibit No. 3 page 9, the operating revenues as booked are shown at November 30, 2014.

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, 2014, 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, 2014, 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, pages 6-8.

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 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 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, 2014

Exhibit No. 3
 Page 6 of 10
 Witness: C. Y. Lai

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>
1	Sales Service					
2	Rate Schedule RSS - Residential Sales Service					
3	Residential Sales Service	3,356,583	24,395,260.8	315,322,392	26,745,198	342,067,590
4	Rate Schedule RDGSS - Residential Distributed Generation Sales Service					
5	Residential Distributed Generation Sales Service	0	0.0	0	0	0
6	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
7	Small General Sales Service	314,886	8,948,049.4	84,831,511	3,258,893	88,090,404
8	Rate Schedule NSS - Negotiated Sales Service					
9	540,000 - 1,074,000 Therms	12	70,297.7	314,272	(28)	314,244
10	Rate Schedule LGSS - Large General Sales Service					
11	Large General Sales Service	926	1,036,572.0	8,172,556	(219,511)	7,953,045
12	Tariff Sales Summary by Rate Class					
13	Total Residential Sales Service	3,356,583	24,395,260.8	315,322,392	26,745,198	342,067,590
14	Total Small General Sales Service	314,886	8,948,049.4	84,831,511	3,258,893	88,090,404
15	Total Negotiated Sales Service	12	70,297.7	314,272	(28)	314,244
16	Total Large General Sales Service	<u>926</u>	<u>1,036,572.0</u>	<u>8,172,556</u>	<u>(219,511)</u>	<u>7,953,045</u>
17	Total Tariff Sales	3,672,407	34,450,179.9	408,640,731	29,784,552	438,425,283

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended November 30, 2014

Exhibit No. 3
 Page 7 of 10
 Witness: C. Y. Lai

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>
1	Distribution Service					
2	Rate Schedule RDS - Residential Distribution Service (Choice)					
3	Residential Distribution Service	1,048,667	8,331,265.6	66,063,969	9,614,317	75,678,286
4	Residential Distribution Service (CAP - Before Discount)					
5	Residential Distribution Service	252,191	2,570,065.6	16,921,351	10,015	16,931,366
6	Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)					
7	Residential Distributed Generation Distribution Serv.	0	0.0	0	0	0
8	Rate Schedule SCD - Small Commercial Distribution (Choice)					
9	Small Commercial Distribution Service	100,613	2,194,832.0	10,803,890	1,318,393	12,122,283
10	Rate Schedule SGDS - Small General Distribution Service					
11	Small General Distribution Service	27,136	4,020,234.2	13,434,178	1,565,057	14,999,235
12	Rate Schedule SDS - Small Distribution Service					
13	Small Distribution Service	4,723	6,073,794.5	12,035,536	1,917,339	13,952,875
14	Rate Schedule LDS - Large Distribution Service					
15	Large Distribution Service	1,132	18,900,056.0	15,642,282	2,458,735	18,101,017
16	Rate Schedule MLDS - Main Line Distribution Service - Class I					
17	Main Line Distribution Service Class I	48	2,919,663.1	402,235	417	402,652
18	Rate Schedule MLDS - Main Line Distribution Service - Class II					
19	Main Line Distribution Service Class II	72	2,589,240.0	1,018,961	(320)	1,018,641
20	Distribution Service Summary by Rate Class					
21	Total Residential Distribution Service	1,300,858	10,901,331.2	82,985,320	9,624,332	92,609,652
22	Total SmallL Distribution Service (SCD, SGDS, SDS)	132,472	12,288,860.7	36,273,604	4,800,789	41,074,393
23	Total Large Distribution Service	1,132	18,900,056.0	15,642,282	2,458,735	18,101,017
24	Total Main Line Distribution Service	<u>120</u>	<u>5,508,903.1</u>	<u>1,421,196</u>	<u>97</u>	<u>1,421,293</u>
25	Total Distribution Service	1,434,582	47,599,151.0	136,322,402	16,883,953	153,206,355

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended November 30, 2014

Exhibit No. 3
 Page 8 of 10
 Witness: C. Y. Lai

Line No.	Description	<u>Bills</u> (1) <i>(Ex 3, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 3, Sch 1)</i>	<u>Revenue @ Current Rates</u> (3) \$ <i>(Ex 3, Sch 1)</i>	<u>Proposed Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @ Proposed Rates</u> (5) \$ <i>(Ex 3, Sch 10)</i>
1	Total Company Throughput by Rate Class					
2	Total Residential	4,657,441	35,296,592.0	398,307,712	36,369,530	434,677,242
3	Total Small Commercial & Industrial	447,358	21,236,910.1	121,105,115	8,059,682	129,164,797
4	Total Large Commercial & Industrial	<u>2,190</u>	<u>25,515,828.8</u>	<u>25,550,306</u>	<u>2,239,293</u>	<u>27,789,599</u>
5	Total Throughput	5,106,989	82,049,330.9	544,963,133	46,668,505	591,631,638
6	Other Operating Revenue					
7	487 - Forfeited Discounts			1,347,694	0	1,347,694
8	488 - Miscellaneous Service Revenues			150,000	0	150,000
9	493 - Rent from Gas Property			144,269	0	144,269
10	495 - Prior Yr. Rate Refund - Net.			0	0	0
11	495 - Off System Sales			0	0	0
12	495 - Other Gas Revenues - Other			290,645	0	290,645
13	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
14	Total Other Operating Revenue			1,932,608	0	1,932,608
15	Total Company Revenue			546,895,741	46,668,505	593,564,246

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2014

Exhibit No. 3
Page 9 of 10
Witness: C. Y. Lai

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 Charge (5) \$ <i>(Ex 3, Sch 9)</i>	Test Year Rider CC (6) \$	Test Year Choice Admin. Chrg. (7)	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>
1 GAS SERVICE REVENUE													
2	480	Residential Sales Revenue	314,033,619	(150,777,044)	(17,793,907)	(1,426,328)	(1,960,449)	0	0	0	(10,282,335)	27,225,959	159,019,515
3	481	Comm/Ind Sales Revenue	99,755,751	(60,975,755)	0	(576,969)	(334,559)	0	0	0	(2,568,595)	3,039,073	38,338,946
4	495	Unbilled Revenue	8,000	983,000	(218,000)	0	0	0	0	(773,000)	0	0	0
5	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0	0	0
6		TOTAL GAS SERVICE REV	413,797,370	(210,769,799)	(18,011,907)	(2,003,297)	(2,295,008)	0	0	(773,000)	(12,850,930)	30,265,032	197,358,461
7	487	Forfeited Discounts	1,321,479	0	0	0	0	0	0	0	0	26,215	1,347,694
8	488	Miscellaneous Service Rev	150,000	0	0	0	0	0	0	0	0	0	150,000
9	489	Transportation of Gas	129,115,365	(12,827,343)	(6,116,786)	0	0	0	0	0	(6,942,044)	15,437,935	118,667,126
10	489	Trans of Gas - Unbilled	(2,000)	0	0	0	0	0	0	2,000	0	0	0
11	493	Rent from Gas Property	144,269	0	0	0	0	0	0	0	0	0	144,269
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0	0	0
13	495	Off System Sales	20,833,874	(20,834,234)	0	0	0	0	0	0	0	360	0
14	495	Unbilled Off System Sales	0	0	0	0	0	0	0	0	0	0	0
15	495	Other Gas Revenues - Other	290,645	0	0	0	0	0	0	0	0	0	290,645
16	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
17		TOTAL OTHER OPER. REV	151,853,632	(33,661,577)	(6,116,786)	0	0	0	0	2,000	(6,942,044)	15,464,509	120,599,734
18		TOTAL REVENUE	565,651,002	(244,431,376)	(24,128,693)	(2,003,297)	(2,295,008)	0	0	(771,000)	(19,792,974)	45,729,541	317,958,195
19 SALES VOL (Dth) Phy. Flow													
20		Residential Sales	26,660,169.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(2,440,157.2)	175,249.0	24,395,260.8
21		Commercial Sales	10,617,586.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(851,395.8)	46,582.0	9,812,773.1
22		Industrial Sales	242,146.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	242,146.0
23		Unbilled Sales	24,000.0	0.0	0.0	0.0	0.0	0.0	0.0	(24,000.0)	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		TOTAL GAS SERVICE SALES	37,543,901.9	0.0	0.0	0.0	0.0	0.0	0.0	(24,000.0)	(3,291,553.0)	221,831.0	34,450,179.9
26 TRANSPORTATION VOL (Dth) Phy. Flow													
27		Residential Transportation	12,002,239.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1,100,907.9)	0.0	10,901,331.2
28		Commercial Transportation	14,798,460.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1,043,215.1)	(152,799.0)	13,602,446.2
29		Industrial Transportation	23,095,373.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23,095,373.6
30		Unbilled Transportation	325,000.0	0.0	0.0	0.0	0.0	0.0	0.0	(325,000.0)	0.0	0.0	0.0
31		TOTAL TRANS VOLUME	50,221,073.0	0.0	0.0	0.0	0.0	0.0	0.0	(325,000.0)	(2,144,123.0)	(152,799.0)	47,599,151.0
32		TOTAL THROUGHPUT	87,764,974.9	0.0	0.0	0.0	0.0	0.0	0.0	(349,000.0)	(5,435,676.0)	69,032.0	82,049,330.9

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2014

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Witness: C. Y. Lai

Line No.	Acct No.	Description	Annualized Base Revenue (1) \$ (Exh 3 - Page 1)	Annualized Gas Cost (2) \$ (Ex 3, Sch 1)	Annualized Rider USP (3) \$ (Ex 3, Sch 1)	Annualized Gas Proc. Charge (4) \$ (Ex 3, Sch 1)	Annualized Merchant Function Charge (5) \$ (Ex 3, Sch 1)	Annualized Rider CC (6) \$ (Ex 3, Sch 1)	Annualized Choice Admin. Chrg. (7) \$ (Ex 3, Sch 1)	Annualized Revenue (8=1+2+3+4+5+6+7) \$ (Ex 3, Sch 1)
1 GAS SERVICE REVENUE										
2	480	Residential Sales Revenue	159,019,515	131,468,500	21,467,830	1,695,471	1,649,120	21,956	0	315,322,392
3	481	Comm/Ind Sales Revenue	38,338,946	54,102,027	0	693,931	175,382	8,053	0	93,318,339
4	495	Unbilled Revenue	0	0	0	0	0	0	0	0
5	481	Other Sales Revenue	0	0	0	0	0	0	0	0
6		TOTAL GAS SERVICE REV	197,358,461	185,570,527	21,467,830	2,389,402	1,824,502	30,009	0	408,640,731
7	487	Forfeited Discounts	1,347,694	0	0	0	0	0	0	1,347,694
8	488	Miscellaneous Service Revenues	150,000	0	0	0	0	0	0	150,000
9	489	Transportation of Gas	118,667,126	10,313,585	7,331,514	0	0	10,177	0	136,322,402
10	489	Trans of Gas - Unbilled	0	0	0	0	0	0	0	0
11	493	Rent from Gas Property	144,269	0	0	0	0	0	0	144,269
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
13	495	Off System Sales	0	0	0	0	0	0	0	0
14	495	Unbilled Off System Sales	0	0	0	0	0	0	0	0
15	495	Other Gas Revenues - Other	290,645	0	0	0	0	0	0	290,645
16	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
17		TOTAL OTHER OPER. REV	120,599,734	10,313,585	7,331,514	0	0	10,177	0	138,255,010
18		TOTAL REVENUE	317,958,195	195,884,112	28,799,344	2,389,402	1,824,502	40,186	0	546,895,741
19 SALES VOL (Dth)										
20		Residential Sales	24,395,260.8	0.0	0.0	0.0	0.0	0.0	0.0	24,395,260.8
21		Commercial Sales	9,812,773.1	0.0	0.0	0.0	0.0	0.0	0.0	9,812,773.1
22		Industrial Sales	242,146.0	0.0	0.0	0.0	0.0	0.0	0.0	242,146.0
23		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Other Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		TOTAL GAS SERVICE SALES	34,450,179.9	0.0	0.0	0.0	0.0	0.0	0.0	34,450,179.9
26 TRANSPORTATION VOLUMES (Dth)										
27		Residential Transportation	10,901,331.2	0.0	0.0	0.0	0.0	0.0	0.0	10,901,331.2
28		Commercial Transportation	13,602,446.2	0.0	0.0	0.0	0.0	0.0	0.0	13,602,446.2
29		Industrial Transportation	23,095,373.6	0.0	0.0	0.0	0.0	0.0	0.0	23,095,373.6
30		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31		TOTAL TRANS VOLUME	47,599,151.0	0.0	0.0	0.0	0.0	0.0	0.0	47,599,151.0
32		TOTAL THROUGHPUT	82,049,330.9	0.0	0.0	0.0	0.0	0.0	0.0	82,049,330.9

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2014

Exhibit No. 3
Schedule No. 1
Page 1 of 6
Witness: C. Y. Lai

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
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	3,356,583		16.75	56,222,765	
3	Commodity Charge:					
4	All Gas Consumed		24,395,260.8	4.2138	102,796,750	
5	Rider USP - Universal Service Plan		24,395,260.8	0.8800	21,467,830	
6	Rider CC - Customer Choice		24,395,260.8	0.0009	21,956	
7	Gas Procurement Charge		24,395,260.8	0.0695	<u>1,695,471</u>	
8	Subtotal				182,204,772	
9	STAS				<u>0</u>	
10	Base Rate Revenue				182,204,772	
11	Gas Cost		24,395,260.8	5.3891	131,468,500	
12	Merchant Function Charge		<u>24,395,260.8</u>	0.0676	<u>1,649,120</u>	
13	Total Rate Schedule RSS	3,356,583	24,395,260.8		315,322,392	12.9256
14	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>					
15	Customer Charge	0		16.75	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.2138	0	
18	Rider USP - Universal Service Plan		0.0	0.8800	0	
19	Rider CC - Customer Choice		0.0	0.0009	0	
20	Gas Procurement Charge		0.0	0.0695	<u>0</u>	
21	Subtotal				0	
22	STAS				<u>0</u>	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	5.3891	0	
25	Merchant Function Charge		<u>0.0</u>	0.0676	<u>0</u>	
26	Total Rate Schedule RDGSS	0	0.0		0	0.0000
27	<u>Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)</u>					
28	Customer Charge:					
29	Less Than 6,440 Therms Annually	276,401		21.25	5,873,521	
30	>6,440 to ≤ 64,400 Therms Annually	38,485		48.00	1,847,280	
31	Commodity Charge:					
32	Less Than 6,440 Therms Annually		4,468,115.4	3.1385	14,023,180	
33	>6,440 to ≤ 64,400 Therms Annually		<u>4,479,934.0</u>	3.1385	14,060,273	
34	Subtotal		8,948,049.4		28,083,453	
35	Rider CC - Customer Choice		8,948,049.4	0.0009	8,053	
36	Gas Procurement Charge		8,948,049.4	0.0695	<u>621,889</u>	
37	Subtotal				36,434,196	
38	STAS				<u>0</u>	
39	Base Rate Revenue				36,434,196	
40	Gas Cost		8,948,049.4	5.3891	48,221,933	
41	Merchant Function Charge		<u>8,948,049.4</u>	0.0196	<u>175,382</u>	
42	Total Rate Schedule SGSS	314,886	8,948,049.4		84,831,511	9.4804
43	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
44	Customer Charge					
45	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
46	Commodity Charge:					
47	> 540,000 to ≤ 1,074,000 Therms Annually		70,297.7	0.0936	<u>6,580</u>	
48	Subtotal		70,297.7		20,368	
49	STAS				<u>0</u>	
50	Base Rate Revenue				20,368	
51	Gas Cost - Commodity		70,297.7 (workpaper)		288,853	
52	Gas Cost - Demand		<u>660.0</u>		<u>5,051</u>	
53	Total Rate Schedule NSS	12	70,297.7		314,272	4.4706

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2014

Exhibit No. 3
Schedule No. 1
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Witness: C. Y. Lai

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
1	<u>Rate Schedule LGSS - Large General Sales Service</u>					
2	Customer Charge:					
3	> 64,400 <= 110,000 Therms Annually	506		170.00	86,020	
4	> 110,000 to ≤ 540,000 Therms Annually	384		640.00	245,760	
5	>540,000 to ≤ 1,074,000 Therms Annually	36		1,300.00	46,800	
6	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,300.00	0	
7	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,800.00	0	
8	> 7,500,000 Therms Annually	0		7,400.00	0	
9	Subtotal				378,580	
10	Commodity Charge:					
11	> 64,400 <= 110,000 Therms Annually					
12	First 1,100.0 Dth		292,359.3	2.2209	649,301	
13	Next 4,300.0 Dth		48,066.0	1.8672	89,749	
14	Next 5,400.0 Dth		12.0	1.6663	20	
15	Over 10,800.0 Dth		0.0	1.1416	0	
16	Subtotal		340,437.3		739,070	
17	Commodity Charge:					
18	> 110,000 to ≤ 540,000 Therms Annually					
19	First 1,100.0 Dth		274,457.2	2.2209	609,542	
20	Next 4,300.0 Dth		194,997.0	1.8672	364,098	
21	Next 5,400.0 Dth		1,029.1	1.6663	1,715	
22	Over 10,800.0 Dth		0.0	1.1416	0	
23	Subtotal		470,483.3		975,355	
24	Commodity Charge:					
25	>540,000 to ≤ 1,074,000 Therms Annually					
26	First 1,100.0 Dth		37,691.8	2.2209	83,710	
27	Next 4,300.0 Dth		130,296.5	1.8672	243,290	
28	Next 5,400.0 Dth		54,299.4	1.6663	90,479	
29	Over 10,800.0 Dth		3,363.7	1.1416	3,840	
30	Subtotal		225,651.4		421,319	
31	Commodity Charge:					
32	> 1,074,000 to ≤ 3,400,000 Therms Annually					
33	First 1,100.0 Dth		0.0	2.2209	0	
34	Next 4,300.0 Dth		0.0	1.8672	0	
35	Next 5,400.0 Dth		0.0	1.6663	0	
36	Over 10,800.0 Dth		0.0	1.1416	0	
37	Subtotal		0.0		0	
38	Commodity Charge:					
39	> 3,400,000 to ≤ 7,500,000 Therms Annually					
40	First 1,100.0 Dth		0.0	2.2209	0	
41	Next 4,300.0 Dth		0.0	1.8672	0	
42	Next 5,400.0 Dth		0.0	1.6663	0	
43	Over 10,800.0 Dth		0.0	1.1416	0	
44	Subtotal		0.0		0	
45	Commodity Charge:					
46	> 7,500,000 Therms Annually					
47	First 1,100.0 Dth		0.0	2.2209	0	
48	Next 4,300.0 Dth		0.0	1.8672	0	
49	Next 5,400.0 Dth		0.0	1.6663	0	
50	Over 10,800.0 Dth		0.0	1.1416	0	
51	Subtotal		0.0		0	
52	Gas Procurement Charge		1,036,572.0	0.0695	72,042	
53	Subtotal				2,586,366	
54	STAS				0	
55	Base Rate Revenue				2,586,366	
56	Gas Cost		1,036,572.0	5.3891	5,586,190	
57	Total Rate Schedule LGSS	926	1,036,572.0		8,172,556	7.8842

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
 For the 12 Months Ended November 30, 2014

Exhibit No. 3
 Schedule No. 1
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 Witness: C. Y. Lai

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
1	Tariff Sales Summary by Rate Class					
2	Base Rate Revenue				159,019,515	
3	STAS				0	
4	Rider USP				21,467,830	
5	Merchant Function Charge				1,649,120	
6	Gas Procurement Charge				1,695,471	
7	Rider CC				21,956	
8	Gas Cost				<u>131,468,500</u>	
9	Total Residential Sales	3,356,583	24,395,260.8		315,322,392	
10	Base Rate Revenue				35,804,254	
11	STAS				0	
12	Merchant Function Charge				175,382	
13	Gas Procurement Charge				621,889	
14	Rider CC				8,053	
15	Gas Cost				<u>48,221,933</u>	
16	Total Small General Sales	314,886	8,948,049.4		84,831,511	
17	Base Rate Revenue				20,368	
18	STAS				0	
19	Gas Cost				<u>293,904</u>	
20	Total Negotiated Sales	12	70,297.7		314,272	
21	Base Rate Revenue				2,514,324	
22	STAS				0	
23	Gas Procurement Charge				72,042	
24	Gas Cost				<u>5,586,190</u>	
25	Total Large General Sales	926	1,036,572.0		8,172,556	
26	Total Tariff Sales	3,672,407	34,450,179.9		408,640,731	
27	Rate Schedule RDS - Residential Distribution Service (Choice)					
28	Customer Charge	1,048,667		16.75	17,565,172	
29	Commodity Charge:					
30	All Gas Consumed		8,331,265.6	4.2138	35,106,287	
31	Rider USP - Universal Service Plan		8,331,265.6	0.8800	7,331,514	
32	Rider CC		8,331,265.6	0.0009	7,498	
33	Choice Administrative Charge		8,331,265.6	0.0000	0	
34	Subtotal				60,010,471	
35	STAS				0	
36	Base Rate Revenue				60,010,471	
37	Gas Cost		<u>8,331,265.6</u>	0.7266	<u>6,053,498</u>	
38	Total Rate Schedule RDS	1,048,667	8,331,265.6		66,063,969	7.9296
39	Residential Distribution Service (CAP)					
40	Customer Charge	252,191		16.75	4,224,199	
41	Commodity Charge:					
42	All Gas Consumed		2,570,065.6	4.2138	<u>10,829,742</u>	
43	Subtotal		2,570,065.6		15,053,941	
44	STAS				0	
45	Base Rate Revenue				15,053,941	
46	Gas Cost		<u>2,570,065.6</u>	0.7266	<u>1,867,410</u>	
47	Total Rate Schedule RCC	252,191	2,570,065.6		16,921,351	6.5840

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2014

Exhibit No. 3
Schedule No. 1
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Witness: C. Y. Lai

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
1	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>					
2	Customer Charge	0		16.75	0	
3	Commodity Charge:					
4	All Gas Consumed		0.0	4.2138	0	
5	Rider USP - Universal Service Plan		0.0	0.8800	0	
6	Rider CC		0.0	0.0009	0	
7	Choice Administrative Charge		0.0	0.0000	0	
8	Subtotal				0	
9	STAS				0	
10	Base Rate Revenue				0	
11	Gas Cost		<u>0.0</u>	0.7266	0	
12	Total Rate Schedule RDGDS	0	0.0		0	0.0000
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>					
14	Customer Charge					
15	Less Than 6,440 Therms Annually	93,860		21.25	1,994,525	
16	>6,440 to ≤ 64,400 Therms Annually	6,753		48.00	324,144	
17	Commodity Charge:					
18	Less Than 6,440 Therms Annually		1,496,376.8	3.1385	4,696,379	
19	>6,440 to ≤ 64,400 Therms Annually		<u>698,455.2</u>	3.1385	2,192,102	
20	Subtotal		2,194,832.0			
21	Rider CC		2,194,832.0	0.0009	1,975	
22	Choice Administrative Charge		2,194,832.0	0.0000	0	
23	Subtotal				9,209,125	
24	STAS				0	
25	Base Rate Revenue				9,209,125	
26	Gas Cost		<u>2,194,832.0</u>	<u>0.7266</u>	<u>1,594,765</u>	
27	Total Rate Schedule SCD	100,613	2,194,832.0		10,803,890	4.9224
28	<u>Rate Schedule SGDS - Small General Distribution Service</u>					
29	Customer Charge:					
30	Less Than 6,440 Therms Annually	7,835		21.25	166,494	
31	>6,440 to ≤ 64,400 Therms Annually	<u>19,193</u>		48.00	921,264	
32	Total	27,028				
33	Commodity Charge:					
34	Priority 1 - Aggregation					
35	Less Than 6,440 Therms Annually		34,748.4	2.8791	100,044	
36	>6,440 to ≤ 64,400 Therms Annually		<u>747,288.4</u>	2.8791	2,151,518	
37	Subtotal		782,036.8			
38	All Other Aggregation					
39	Less Than 6,440 Therms Annually		180,345.2	2.8791	519,232	
40	>6,440 to ≤ 64,400 Therms Annually		<u>3,037,292.7</u>	2.8791	8,744,669	
41	Subtotal		3,217,637.9			
42	Rider CC for Priority 1 - Aggregation		782,036.8	0.0009	704	
43	Choice Administrative Charge	27,028		0.00	0	
44	Subtotal				12,603,925	
45	STAS				0	
46	Subtotal				12,603,925	
47	Flex	108	20,559.5 (workpaper)		32,341	
48	Priority 1 Gas Cost		782,036.8	1.0203	<u>797,912</u>	
49	Total Rate Schedule SGDS	27,136	4,020,234.2		13,434,178	3.3416

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
 For the 12 Months Ended November 30, 2014

Exhibit No. 3
 Schedule No. 1
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 Witness: C. Y. Lai

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
1	<u>Rate Schedule SDS - Small Distribution Service</u>					
2	Customer Charge:					
3	> 64,400 to ≤ 110,000 Therms Annually	2,110		170.00	358,700	
4	> 110,000 to ≤ 540,000 Therms Annually	2,505		640.00	1,603,200	
5	Commodity Charge:					
6	> 64,400 to ≤ 110,000 Therms Annually		1,509,717.8	1.6738	2,526,966	
7	> 110,000 to ≤ 540,000 Therms Annually		<u>4,391,950.1</u>	1.6738	7,351,246	
8	Subtotal		<u>5,901,667.9</u>			
9	Choice Administrative Charge	4,615		0.00	<u>0</u>	
10	Subtotal				11,840,112	
11	STAS				0	
12	Flexed Deliveries	<u>108</u>	<u>172,126.6</u>	(workpaper)	<u>195,424</u>	
13	Total Rate Schedule SDS	4,723	6,073,794.5		12,035,536	1.9816
14	<u>Rate Schedule LDS - Large Distribution Service</u>					
15	Customer Charge:					
16	> 540,000 to ≤ 1,074,000 Therms Annually	530		1,300.00	689,000	
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	302		2,300.00	694,600	
18	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		4,800.00	230,400	
19	> 7,500,000 Therms Annually	<u>12</u>		7,400.00	<u>88,800</u>	
20	Total	892			1,702,800	
21	Commodity Charge:					
22	> 540,000 to ≤ 1,074,000 Therms Annually		3,614,932.6	1.1359	4,106,202	
23	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,241,540.5	0.9982	4,233,906	
24	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,625,825.0	0.8263	1,343,419	
25	> 7,500,000 Therms Annually		<u>915,331.0</u>	0.4800	<u>439,359</u>	
26	Total Deliveries		10,397,629.1		10,122,886	
27	Choice Administrative Charge	892		0.00	<u>0</u>	
28	Subtotal				11,825,686	
29	STAS				0	
30	Flexed Deliveries	<u>240</u>	<u>8,502,426.9</u>	(workpaper)	<u>3,816,596</u>	
31	Total Rate Schedule LDS	1,132	18,900,056.0		15,642,282	0.8276
32	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
33	Customer Charge:					
34	> 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
35	> 540,000 to ≤ 1,074,000 Therms Annually	36		1,149.00	41,364	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
38	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	0	
39	Total	36				
40	Commodity Charge:					
41	All Gas Consumed		186,590.1	0.0936	17,465	
42	Choice Administrative Charge	36		0.00	<u>0</u>	
43	Subtotal				58,829	
44	STAS				0	
45	Flexed	<u>12</u>	<u>2,733,073.0</u>	(workpaper)	<u>343,406</u>	
46	Total Rate Schedule MLDS - Class I	48	2,919,663.1		402,235	0.1378
47	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
48	Customer Charge:					
49	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
50	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
51	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
52	Total	12			24,600	
53	Commodity Charge:					
54	> 2,146,000 to ≤ 3,400,000 Therms Annually		230,319.0	0.4474	103,045	
55	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.3869	0	
56	> 7,500,000 Therms Annually		<u>0.0</u>	0.3351	<u>0</u>	
57	Total Deliveries		230,319.0		103,045	
58	Choice Administrative Charge	12		0.00	<u>0</u>	
59	Subtotal				127,645	
60	STAS				0	
61	Flexed	<u>60</u>	<u>2,358,921.0</u>	(workpaper)	<u>891,316</u>	
62	Total Rate Schedule MLDS - Class II	72	2,589,240.0		1,018,961	0.3935

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2014

Exhibit No. 3
Schedule No. 1
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Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				67,725,400
3	STAS				0
4	Rider USP				7,331,514
5	Rider CC				7,498
6	Choice Administrative Charge				0
7	Gas Cost				<u>7,920,908</u>
8	Total Residential Distribution Service	1,300,858	10,901,331.2		82,985,320
9	Base Rate Revenue				33,878,248
10	STAS				0
11	Rider CC				2,879
12	Choice Administrative Charge				0
13	Gas Cost				<u>2,392,677</u>
14	Total Small Distribution Service (SCD, SGDS, SDS)	132,472	12,288,860.7		36,273,604
15	Base Rate Revenue				15,642,282
16	Choice Administrative Charge				0
17	STAS				0
18	Total Large Distribution Service	1,132	18,900,056.0		15,642,282
19	Base Rate Revenue				1,421,196
20	Choice Administrative Charge				0
21	STAS				0
22	Total Main Line Distribution Service	120	5,508,903.1		1,421,196
23	Total Distribution Service	1,434,582	47,599,151.0		136,322,402
24	Total Company Throughput	5,106,989	82,049,330.9		544,963,133
25	Other Operating Revenue				
26	487 - Forfeited Discounts				1,347,694
27	488 - Miscellaneous Service Revenues				150,000
28	493 - Rent from Gas Property				144,269
29	495 - Prior Yr. Rate Refund - Net				0
30	495 - Off System Sales				0
31	495 - Other Gas Revenues - Other				290,645
32	496 - Provision For Rate Refunds				0
33	Total Other Operating Revenue				1,932,608
34	Total Company Revenue				546,895,741

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2014

Exhibit No. 3
Schedule No. 2
Page 1 of 3
Witness: C. Y. Lai

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) (Ex 3, Sch 5)	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)	
				New Const (3) (Ex 3, Sch 5)	Attrition (4) (Ex 3, Sch 5)				
1	<u>Rate Schedule RSS - Residential Sales Service</u>								
2	RESIDENTIAL								
3	Total Rate Schedule RSS	3,284,136	0	22,928	(6,972)	251	56,240	3,356,583	
4	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>								
5	RESIDENTIAL								
6	Total Rate Schedule RDGSS	251	0	0	0	(251)	0	0	
7	<u>Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)</u>								
8	COMMERCIAL								
9	Less Than 6,440 Therms Annually	275,393	0	2,752	(2,538)	0	539	276,146	
10	>6,440 to ≤ 64,400 Therms Annually	<u>37,930</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>79</u>	<u>38,009</u>	
11	Total Commercial Bills Under SGSS	313,323	0	2,752	(2,538)	0	618	314,155	
12	INDUSTRIAL								
13	Less Than 6,440 Therms Annually	253	0	0	0	0	2	255	
14	>6,440 to ≤ 64,400 Therms Annually	<u>476</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>476</u>	
15	Total Industrial Bills Under SGSS	729	0	0	0	0	2	731	
16	Total Rate Schedule SGSS	314,052	0	2,752	(2,538)	0	620	314,886	
17	<u>Rate Schedule NSS - Negotiated Sales Service</u>								
18	COMMERCIAL								
19	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
20	INDUSTRIAL								
21	> 540,000 to ≤ 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	<u>Rate Schedule LGSS - Large General Sales Service</u>								
24	COMMERCIAL								
25	> 64,400 <= 110,000 Therms Annually	468	0	0	0	0	2	470	
26	> 110,000 to ≤ 540,000 Therms Annually	324	0	0	0	0	0	324	
27	>540,000 to ≤ 1,074,000 Therms Annually	36	0	0	0	0	0	36	
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
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	828	0	0	0	0	2	830	
32	INDUSTRIAL								
33	> 64,400 <= 110,000 Therms Annually	36	0	0	0	0	0	36	
34	> 110,000 to ≤ 540,000 Therms Annually	60	0	0	0	0	0	60	
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	0	0	0	0	0	0	0	
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	96	0	0	0	0	0	96	
40	Total Rate Schedule LGSS	924	0	0	0	0	2	926	
41	Tariff Sales Summary by Customer Class								
42	Total Residential Sales	3,284,387	0	22,928	(6,972)	0	56,240	3,356,583	
43	Total Commercial Sales	314,163	0	2,752	(2,538)	0	620	314,997	
44	Total Industrial Sales	<u>825</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>827</u>	
45	Total Tariff Sales	3,599,375	0	25,680	(9,510)	0	56,862	3,672,407	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2014

Exhibit No. 3
Schedule No. 2
Page 2 of 3
Witness: C. Y. Lai

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) (Ex 3, Sch 5)	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (7)	Per Books Adjusted (8=1 to 6)
				New Const (3) (Ex 3, Sch 5)	Attrition (4) (Ex 3, Sch 5)			
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>							
2	RESIDENTIAL							
3	Total Rate Schedule RDS	1,040,756	0	0	0	72	7,839	1,048,667
4	<u>Residential Distribution Service (CAP)</u>							
5	RESIDENTIAL							
6	Total Rate Schedule RCC	247,672	0	0	0	0	4,519	252,191
7	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>							
8	RESIDENTIAL							
9	Total Rate Schedule RDGDS	72	0	0	0	(72)	0	0
10	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>							
11	COMMERCIAL							
12	Less Than 6,440 Therms Annually	93,752	0	0	0	0	108	93,860
13	>6,440 to ≤ 64,400 Therms Annually	6,741	0	0	0	0	12	6,753
14	Total Rate Schedule SCD	100,493	0	0	0	0	120	100,613
15	<u>Rate Schedule SGDS - Small General Distribution Service</u>							
16	COMMERCIAL							
17	Less Than 6,440 Therms Annually	7,704	(11)	0	0	0	21	7,714
18	>6,440 to ≤ 64,400 Therms Annually	18,815	0	0	0	0	49	18,864
19	Flex	108	0	0	0	0	0	108
20	Total Commercial Bills Under SGDS	26,627	(11)	0	0	0	70	26,686
21	INDUSTRIAL							
22	Less Than 6,440 Therms Annually	120	0	0	0	0	1	121
23	>6,440 to ≤ 64,400 Therms Annually	324	0	0	0	0	5	329
24	Flex	0	0	0	0	0	0	0
25	Total Industrial Bills Under SGDS	444	0	0	0	0	6	450
26	Total Rate Schedule SGDS	27,071	(11)	0	0	0	76	27,136
27	<u>Rate Schedule SDS - Small Distribution Service</u>							
28	COMMERCIAL							
29	> 64,400 to ≤ 110,000 Therms Annually	1,848	0	0	0	0	9	1,857
30	> 110,000 to ≤ 540,000 Therms Annually	1,608	0	0	0	0	6	1,614
31	Flex	96	0	0	0	0	0	96
32	Total Commercial Bills Under SDS	3,552	0	0	0	0	15	3,567
33	INDUSTRIAL							
34	> 64,400 to ≤ 110,000 Therms Annually	252	0	0	0	0	1	253
35	> 110,000 to ≤ 540,000 Therms Annually	888	0	0	0	0	3	891
36	Flex	12	0	0	0	0	0	12
37	Total Industrial Bills Under SDS	1,152	0	0	0	0	4	1,156
38	Total Rate Schedule SDS	4,704	0	0	0	0	19	4,723
39	<u>Rate Schedule LDS - Large Distribution Service</u>							
40	COMMERCIAL							
41	> 540,000 to ≤ 1,074,000 Therms Annually	180	0	0	0	0	0	180
42	> 1,074,000 to ≤ 3,400,000 Therms Annually	108	0	0	0	0	2	110
43	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
44	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
45	Flex	24	0	0	0	0	0	24
46	Total Commercial Bills Under LDS	312	0	0	0	0	2	314

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2014

Exhibit No. 3
Schedule No. 2
Page 3 of 3
Witness: C. Y. Lai

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (7)	Per Books Adjusted (8=1 to 6)	
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>				
1	Rate Schedule LDS - Large Distribution Service								
2	INDUSTRIAL								
3	> 540,000 to ≤ 1,074,000 Therms Annually	348	0	0	0	0	2	350	
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	202	(10)	0	0	0	0	192	
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	48	0	0	0	0	0	48	
6	> 7,500,000 Therms Annually	12	0	0	0	0	0	12	
7	Flex	<u>216</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>216</u>	
8	Total Industrial Bills Under LDS	826	(10)	0	0	0	2	818	
9	Total Rate Schedule LDS	1,138	(10)	0	0	0	4	1,132	
10	Rate Schedule MLDS - Main Line Distribution Service - Class I								
11	COMMERCIAL								
12	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
13	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
14	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
15	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
16	> 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>	
17	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12	
18	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
19	Total Commercial Bills Under MLDS-I	12	0	0	0	0	0	12	
20	INDUSTRIAL								
21	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
22	> 540,000 to ≤ 1,074,000 Therms Annually	24	0	0	0	0	0	24	
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
25	> 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>	
26	Industrial Bills Under MLDS - Class I	24	0	0	0	0	0	24	
27	Flex	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>	
28	Total Industrial Bills Under MLDS-I	36	0	0	0	0	0	36	
29	Total Rate Schedule MLDS - Class I	48	0	0	0	0	0	48	
30	Rate Schedule MLDS - Main Line Distribution Service - Class II								
31	COMMERCIAL								
32	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
33	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
34	> 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>	
35	Commercial Bills Under MLDS - Class I	0	0	0	0	0	0	0	
36	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
37	Total Commercial Bills Under MLDS-I	0	0	0	0	0	0	0	
38	INDUSTRIAL								
39	> 2,146,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12	
40	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
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	12	0	0	0	0	0	12	
43	Flex	<u>60</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60</u>	
44	Total Industrial Bills Under MLDS	72	0	0	0	0	0	72	
45	Total Rate Schedule MLDS - Class II	72	0	0	0	0	0	72	
46	Distribution Service Summary by Customer Class								
47	Total Residential	1,288,500	0	0	0	0	12,358	1,300,858	
48	Total Commercial	130,996	(11)	0	0	0	207	131,192	
49	Total Industrial	<u>2,530</u>	<u>(10)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>	<u>2,532</u>	
50	Total Distribution Service	1,422,026	(21)	0	0	0	12,577	1,434,582	
51	Total Company Throughput	5,021,401	(21)	25,680	(9,510)	0	69,439	5,106,989	

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2014

Exhibit No. 3
 Schedule No. 3
 Page 1 of 6
 Witness: C. Y. Lai

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 Rate Schedule RSS - Residential Sales Service								
2 RESIDENTIAL								
3	All Gas Consumed	<u>26,657,186.7</u>	<u>(2,439,891.2)</u>	<u>0.0</u>	<u>227,108.0</u>	<u>(51,859.0)</u>	<u>2,716.3</u>	<u>24,395,260.8</u>
4	Total Rate Schedule RSS	26,657,186.7	(2,439,891.2)	0.0	227,108.0	(51,859.0)	2,716.3	24,395,260.8
5 Rate Schedule RDGSS - Residential Distributed Generation Sales Service								
6 RESIDENTIAL								
7	All Gas Consumed	<u>2,982.3</u>	<u>(266.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>(2,716.3)</u>	<u>0.0</u>
8	Total Rate Schedule RDGSS	2,982.3	(266.0)	0.0	0.0	0.0	(2,716.3)	0.0
9 Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)								
10 COMMERCIAL								
11	Less Than 6,440 Therms Annually	4,811,084.5	(406,267.7)	0.0	171,160.0	(124,578.0)	0.0	4,451,398.8
12	>6,440 to ≤ 64,400 Therms Annually	<u>4,730,870.7</u>	<u>(371,397.5)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>4,359,473.2</u>
13	Total Commercial SGSS	9,541,955.2	(777,665.2)	0.0	171,160.0	(124,578.0)	0.0	8,810,872.0
14 INDUSTRIAL								
15	Less Than 6,440 Therms Annually	16,716.6	0.0	0.0	0.0	0.0	0.0	16,716.6
16	>6,440 to ≤ 64,400 Therms Annually	<u>120,460.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>120,460.8</u>
17	Total Industrial SGSS	137,177.4	0.0	0.0	0.0	0.0	0.0	137,177.4
18	Total Rate Schedule SGSS	9,679,132.6	(777,665.2)	0.0	171,160.0	(124,578.0)	0.0	8,948,049.4
19 Rate Schedule NSS - Negotiated Sales Service								
20 COMMERCIAL								
21	> 540,000 to ≤ 1,074,000 Therms Annually	<u>75,306.0</u>	<u>(5,008.3)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>70,297.7</u>
22	Total Rate Schedule NSS	75,306.0	(5,008.3)	0.0	0.0	0.0	0.0	70,297.7
23 INDUSTRIAL								
24	> 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>
25	Total Rate Schedule NSS	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 Rate Schedule LGSS - Large General Sales Service								
27 COMMERCIAL								
28 > 64,400 ≤ 110,000 Therms Annually								
29	First 1,100.0 Dth	280,873.5	(8,364.3)	0.0	0.0	0.0	0.0	272,509.2
30	Next 4,300.0 Dth	62,867.6	(16,830.6)	0.0	0.0	0.0	0.0	46,037.0
31	Next 5,400.0 Dth	782.9	(770.9)	0.0	0.0	0.0	0.0	12.0
32	Over 10,800.0 Dth	<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>
33	Subtotal	344,524.0	(25,965.8)	0.0	0.0	0.0	0.0	318,558.2
34 > 110,000 to ≤ 540,000 Therms Annually								
35	First 1,100.0 Dth	222,199.1	(539.4)	0.0	0.0	0.0	0.0	221,659.7
36	Next 4,300.0 Dth	193,691.5	(28,986.5)	0.0	0.0	0.0	0.0	164,705.0
37	Next 5,400.0 Dth	2,436.4	(1,407.3)	0.0	0.0	0.0	0.0	1,029.1
38	Over 10,800.0 Dth	<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	Subtotal	418,327.0	(30,933.2)	0.0	0.0	0.0	0.0	387,393.8

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2014

Exhibit No. 3
 Schedule No. 3
 Page 3 of 6
 Witness: C. Y. Lai

Line No.	Description	Physical	Weather	Industrial	Incremental Customers		Rate	Per Books
		Flow	Adj	& Lg Com	New Const.	Attrition	Schedule	Adjusted
		(1)	(2)	Adj	(4)	(5)	Change	(7 = 1 to 6)
			(Ex 3, Sch 4)	(3)	(Ex 3, Sch 5)	(Ex 3, Sch 5)	(6)	
1	Rate Schedule LGSS - Large General Sales Service							
2	INDUSTRIAL							
3	> 3,400,000 to ≤ 7,500,000 Therms Annually							
4	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7	Over 10,800.0 Dth	<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>
8	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	> 7,500,000 Therms Annually							
10	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13	Over 10,800.0 Dth	<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>
14	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15	Total Commercial LGSS	1,000,325.7	(68,722.3)	0.0	0.0	0.0	0.0	931,603.4
16	Total Industrial LGSS	104,968.6	0.0	0.0	0.0	0.0	0.0	104,968.6
17	Total Rate Schedule LGSS	1,105,294.3	(68,722.3)	0.0	0.0	0.0	0.0	1,036,572.0

18 Tariff Sales Summary by Customer Class								
19	Total Residential Sales	26,660,169.0	(2,440,157.2)	0.0	227,108.0	(51,859.0)	0.0	24,395,260.8
20	Total Commercial Sales	10,617,586.9	(851,395.8)	0.0	171,160.0	(124,578.0)	0.0	9,812,773.1
21	Total Industrial Sales	<u>242,146.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>242,146.0</u>
22	Total Tariff Sales	37,519,901.9	(3,291,553.0)	0.0	398,268.0	(176,437.0)	0.0	34,450,179.9

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2014

Exhibit No. 3
 Schedule No. 3
 Page 4 of 6
 Witness: C. Y. Lai

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	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>							
2	RESIDENTIAL							
3	All Gas Consumed	<u>9,175,301.8</u>	<u>(844,933.5)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>897.3</u>	<u>8,331,265.6</u>
4	Total Rate Schedule RDS	9,175,301.8	(844,933.5)	0.0	0.0	0.0	897.3	8,331,265.6
5	<u>Residential Distribution Service (CAP)</u>							
6	RESIDENTIAL							
7	All Gas Consumed	<u>2,825,947.9</u>	<u>(255,882.3)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,570,065.6</u>
8	Total Rate Schedule RCC	2,825,947.9	(255,882.3)	0.0	0.0	0.0	0.0	2,570,065.6
9	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>							
10	RESIDENTIAL							
11	All Gas Consumed	<u>989.4</u>	<u>(92.1)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>(897.3)</u>	<u>0.0</u>
12	Total Rate Schedule PRDGD	989.4	(92.1)	0.0	0.0	0.0	(897.3)	0.0
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>							
14	COMMERCIAL							
15	Less Than 6,440 Therms Annually	1,635,965.8	(139,589.0)	0.0	0.0	0.0	0.0	1,496,376.8
16	>6,440 to ≤ 64,400 Therms Annually	<u>755,655.3</u>	<u>(57,200.1)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>698,455.2</u>
17	Total Rate Schedule SCD	2,391,621.1	(196,789.1)	0.0	0.0	0.0	0.0	2,194,832.0
18	<u>Rate Schedule SGDS - Small General Distribution Service</u>							
19	COMMERCIAL							
20	Priority 1 - Aggregation							
21	Less Than 6,440 Therms Annually	37,624.0	(2,875.6)	0.0	0.0	0.0	0.0	34,748.4
22	>6,440 to ≤ 64,400 Therms Annually	<u>805,369.8</u>	<u>(58,081.4)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>747,288.4</u>
23	Subtotal	842,993.8	(60,957.0)	0.0	0.0	0.0	0.0	782,036.8
24	All Other - Aggregation							
25	Less Than 6,440 Therms Annually	193,042.1	(16,860.9)	0.0	0.0	0.0	0.0	176,181.2
26	>6,440 to ≤ 64,400 Therms Annually	<u>3,205,265.9</u>	<u>(251,558.8)</u>	<u>(1,792.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,951,915.1</u>
27	Subtotal	3,398,308.0	(268,419.7)	(1,792.0)	0.0	0.0	0.0	3,128,096.3
28	Flex	<u>22,427.0</u>	<u>(1,867.5)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>20,559.5</u>
29	Total Commercial SGDS	4,263,728.8	(331,244.2)	(1,792.0)	0.0	0.0	0.0	3,930,692.6
30	INDUSTRIAL							
31	Priority 1 - Aggregation							
32	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33	>6,440 to ≤ 64,400 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>
34	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	All Other - Aggregation							
36	Less Than 6,440 Therms Annually	4,164.0	0.0	0.0	0.0	0.0	0.0	4,164.0
37	>6,440 to ≤ 64,400 Therms Annually	<u>85,377.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>85,377.6</u>
38	Subtotal	89,541.6	0.0	0.0	0.0	0.0	0.0	89,541.6
39	Flex	<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>
40	Total Industrial SGDS	89,541.6	0.0	0.0	0.0	0.0	0.0	89,541.6
41	Total Rate Schedule SGDS	4,353,270.4	(331,244.2)	(1,792.0)	0.0	0.0	0.0	4,020,234.2

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2014

Exhibit No. 3
 Schedule No. 3
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 Witness: C. Y. Lai

Line No.	Description	Physical	Weather	Industrial	Incremental Customers		Rate	Per Books
		Flow (1)	Adj (2)	& Lg Com Adj (3)	New Const. (4)	Attrition (5)	Schedule Change (6)	Adjusted (7 = 1 to 6)
			(Ex 3, Sch 4)	(Ex 3, Sch 5)	(Ex 3, Sch 5)	(Ex 3, Sch 5)		
1 Rate Schedule SDS - Small Distribution Service								
2 COMMERCIAL								
3	> 64,400 to ≤ 110,000 Therms Annually	1,417,253.9	(107,913.1)	0.0	0.0	0.0	0.0	1,309,340.8
4	> 110,000 to ≤ 540,000 Therms Annually	2,698,828.5	(183,864.4)	0.0	0.0	0.0	0.0	2,514,964.1
5	Flexed Deliveries	<u>150,171.0</u>	<u>(10,106.4)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>140,064.6</u>
6	Total Commercial SDS	4,266,253.4	(301,883.9)	0.0	0.0	0.0	0.0	3,964,369.5
7 INDUSTRIAL								
8	> 64,400 to ≤ 110,000 Therms Annually	200,377.0	0.0	0.0	0.0	0.0	0.0	200,377.0
9	> 110,000 to ≤ 540,000 Therms Annually	1,876,986.0	0.0	0.0	0.0	0.0	0.0	1,876,986.0
10	Flexed Deliveries	<u>32,062.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>32,062.0</u>
11	Total Industrial SDS	2,109,425.0	0.0	0.0	0.0	0.0	0.0	2,109,425.0
12	Total Rate Schedule SDS	6,375,678.4	(301,883.9)	0.0	0.0	0.0	0.0	6,073,794.5
13 Rate Schedule LDS - Large Distribution Service								
14 COMMERCIAL								
15	> 540,000 to ≤ 1,074,000 Therms Annually	1,274,309.0	(68,049.4)	0.0	0.0	0.0	0.0	1,206,259.6
16	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,150,060.0	(60,519.5)	(151,007.0)	0.0	0.0	0.0	938,533.5
17	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19	Flexed LDS	<u>1,334,791.0</u>	<u>(77,519.1)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,257,271.9</u>
20	Total Commercial LDS	3,759,160.0	(206,088.0)	(151,007.0)	0.0	0.0	0.0	3,402,065.0
21 INDUSTRIAL								
22	> 540,000 to ≤ 1,074,000 Therms Annually	2,408,673.0	0.0	0.0	0.0	0.0	0.0	2,408,673.0
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,303,007.0	0.0	0.0	0.0	0.0	0.0	3,303,007.0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,625,825.0	0.0	0.0	0.0	0.0	0.0	1,625,825.0
25	> 7,500,000 Therms Annually	915,331.0	0.0	0.0	0.0	0.0	0.0	915,331.0
26	Flexed LDS	<u>7,245,155.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>7,245,155.0</u>
27	Total Industrial LDS	15,497,991.0	0.0	0.0	0.0	0.0	0.0	15,497,991.0
28	Total Rate Schedule LDS	19,257,151.0	(206,088.0)	(151,007.0)	0.0	0.0	0.0	18,900,056.0
29 Rate Schedule MLDS - Main Line Distribution Service - Class I								
30 COMMERCIAL								
31	All Gas Consumed	117,697.0	(7,209.9)	0.0	0.0	0.0	0.0	110,487.1
32	Flexed	<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>
33	Total Commercial MLDS - Class I	117,697.0	(7,209.9)	0.0	0.0	0.0	0.0	110,487.1
34 INDUSTRIAL								
35	All Gas Consumed	76,103.0	0.0	0.0	0.0	0.0	0.0	76,103.0
36	Flexed	<u>2,733,073.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,733,073.0</u>
37	Total Industrial MLDS - Class I	2,809,176.0	0.0	0.0	0.0	0.0	0.0	2,809,176.0
38	Total Rate Schedule MLDS - Class I	2,926,873.0	(7,209.9)	0.0	0.0	0.0	0.0	2,919,663.1

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2014

Exhibit No. 3
 Schedule No. 3
 Page 6 of 6
 Witness: C. Y. Lai

Line No.	Description	Physical Flow	Weather Adj	Industrial & Lg Com Adj	Incremental Customers		Rate Schedule Change	Per Books Adjusted
		(1)	(2) <i>(Ex 3, Sch 4)</i>	(3) <i>(Ex 3, Sch 5)</i>	New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>	(6)	(7 = 1 to 6)
1 Rate Schedule MLDS - Main Line Distribution Service - Class II								
2 COMMERCIAL								
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6	Flexed	<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>
7	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 INDUSTRIAL								
9	> 2,146,000 to ≤ 3,400,000 Therms Annually	230,319.0	0.0	0.0	0.0	0.0	0.0	230,319.0
10	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	Flexed	<u>2,358,921.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,358,921.0</u>
13	Total Industrial MLDS - Class II	2,589,240.0	0.0	0.0	0.0	0.0	0.0	2,589,240.0
14	Total Rate Schedule MLDS - Class II	2,589,240.0	0.0	0.0	0.0	0.0	0.0	2,589,240.0
15 Distribution Service Summary by Customer Class								
16	Total Residential	12,002,239.1	(1,100,907.9)	0.0	0.0	0.0	0.0	10,901,331.2
17	Total Commercial	14,798,460.3	(1,043,215.1)	(152,799.0)	0.0	0.0	0.0	13,602,446.2
18	Total Industrial	<u>23,095,373.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,095,373.6</u>
19	Total Distribution Service	49,896,073.0	(2,144,123.0)	(152,799.0)	0.0	0.0	0.0	47,599,151.0
20 Total Company Throughput								
20	Total Company Throughput	87,415,974.9	(5,435,676.0)	(152,799.0)	398,268.0	(176,437.0)	0.0	82,049,330.9

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2014

Exhibit No. 3
Schedule No. 4
Page 1 of 4
Witness: C. Y. Lai

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	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	RESIDENTIAL					
3	All Gas Consumed	26,657,186.7	24,217,295.5	(2,439,891.2)	4.2138	(10,281,214)
4	Total Rate Schedule RSS	26,657,186.7	24,217,295.5	(2,439,891.2)		(10,281,214)
5	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>					
6	RESIDENTIAL					
7	All Gas Consumed	2,982.3	2,716.3	(266.0)	4.2138	(1,121)
8	Total Rate Schedule PRDGSS	2,982.3	2,716.3	(266.0)		(1,121)
9	<u>Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)</u>					
10	COMMERCIAL					
11	Less Than 6,440 Therms Annually	4,811,084.5	4,404,816.8	(406,267.7)	3.1385	(1,275,071)
12	>6,440 to ≤ 64,400 Therms Annually	4,730,870.7	4,359,473.2	(371,397.5)	3.1385	(1,165,631)
13	Total Commercial SGSS	9,541,955.2	8,764,290.0	(777,665.2)		(2,440,702)
14	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
15	COMMERCIAL					
16	> 540,000 to ≤ 1,074,000 Therms Annually	75,306.0	70,297.7	(5,008.3)	0.0936	(469)
17	Total Commercial NSS	75,306.0	70,297.7	(5,008.3)		(469)
18	<u>Rate Schedule LGSS - Large General Sales Service</u>					
19	COMMERCIAL					
20	> 64,400 <= 110,000 Therms Annually					
21	First 1,100.0 Dth	280,873.5	272,509.2	(8,364.3)	2.2209	(18,576)
22	Next 4,300.0 Dth	62,867.6	46,037.0	(16,830.6)	1.8672	(31,426)
23	Next 5,400.0 Dth	782.9	12.0	(770.9)	1.6663	(1,285)
24	Over 10,800.0 Dth	0.0	0.0	0.0	1.1416	0
25	Subtotal	344,524.0	318,558.2	(25,965.8)		(51,287)
26	> 110,000 to ≤ 540,000 Therms Annually					
27	First 1,100.0 Dth	222,199.1	221,659.7	(539.4)	2.2209	(1,198)
28	Next 4,300.0 Dth	193,691.5	164,705.0	(28,986.5)	1.8672	(54,124)
29	Next 5,400.0 Dth	2,436.4	1,029.1	(1,407.3)	1.6663	(2,345)
30	Over 10,800.0 Dth	0.0	0.0	0.0	1.1416	0
31	Subtotal	418,327.0	387,393.8	(30,933.2)		(57,667)

Columbia Gas of Pennsylvania, Inc.
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For the 12 Months Ended November 30, 2014

Exhibit No. 3
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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	Rate Schedule LGSS - Large General Sales Service					
2	COMMERCIAL					
3	>540,000 to ≤ 1,074,000 Therms Annually					
4	First 1,100.0 Dth	37,693.0	37,691.8	(1.2)	2.2209	(3)
5	Next 4,300.0 Dth	130,618.0	130,296.5	(321.5)	1.8672	(600)
6	Next 5,400.0 Dth	63,329.7	54,299.4	(9,030.3)	1.6663	(15,047)
7	Over 10,800.0 Dth	<u>5,834.0</u>	<u>3,363.7</u>	<u>(2,470.3)</u>	1.1416	<u>(2,820)</u>
8	Subtotal	237,474.7	225,651.4	(11,823.3)		(18,470)
9	> 1,074,000 to ≤ 3,400,000 Therms Annually					
10	First 1,100.0 Dth	0.0	0.0	0.0	2.2209	0
11	Next 4,300.0 Dth	0.0	0.0	0.0	1.8672	0
12	Next 5,400.0 Dth	0.0	0.0	0.0	1.6663	0
13	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	1.1416	<u>0</u>
14	Subtotal	0.0	0.0	0.0		0
15	> 3,400,000 to ≤ 7,500,000 Therms Annually					
16	First 1,100.0 Dth	0.0	0.0	0.0	2.2209	0
17	Next 4,300.0 Dth	0.0	0.0	0.0	1.8672	0
18	Next 5,400.0 Dth	0.0	0.0	0.0	1.6663	0
19	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	1.1416	<u>0</u>
20	Subtotal	0.0	0.0	0.0		0
21	> 7,500,000 Therms Annually					
22	First 1,100.0 Dth	0.0	0.0	0.0	2.2209	0
23	Next 4,300.0 Dth	0.0	0.0	0.0	1.8672	0
24	Next 5,400.0 Dth	0.0	0.0	0.0	1.6663	0
25	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	1.1416	<u>0</u>
26	Subtotal	0.0	0.0	0.0		0
27	Tariff Sales Summary by Customer Class					
28	Total Residential Sales	26,660,169.0	24,220,011.8	(2,440,157.2)		(10,282,335)
29	Total Commercial Sales	10,617,586.9	9,766,191.1	(851,395.8)		(2,568,595)

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
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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	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	RESIDENTIAL					
3	All Gas Consumed	9,175,301.8	8,330,368.3	(844,933.5)	4.2138	(3,560,381)
4	Total Rate Schedule RDS	9,175,301.8	8,330,368.3	(844,933.5)		(3,560,381)
5	<u>Residential Distribution Service (CAP)</u>					
6	RESIDENTIAL					
7	All Gas Consumed	2,825,947.9	2,570,065.6	(255,882.3)	4.2138	(1,078,237)
8	Total Rate Schedule RCC	2,825,947.9	2,570,065.6	(255,882.3)		(1,078,237)
9	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>					
10	RESIDENTIAL					
11	All Gas Consumed	989.4	897.3	(92.1)	4.2138	(388)
12	Total Rate Schedule PRDGDS	989.4	897.3	(92.1)		(388)
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>					
14	COMMERCIAL					
15	Less Than 6,440 Therms Annually	1,635,965.8	1,496,376.8	(139,589.0)	3.1385	(438,100)
16	>6,440 to ≤ 64,400 Therms Annually	755,655.3	698,455.2	(57,200.1)	3.1385	(179,523)
17	Total Rate Schedule SCD	2,391,621.1	2,194,832.0	(196,789.1)		(617,623)
18	<u>Rate Schedule SGDS - Small General Distribution Service</u>					
19	COMMERCIAL					
20	Priority 1 - Aggregation					
21	Less Than 6,440 Therms Annually	37,624.0	34,748.4	(2,875.6)	2.8791	(8,279)
22	>6,440 to ≤ 64,400 Therms Annually	805,369.8	747,288.4	(58,081.4)	2.8791	(167,222)
23	Subtotal	842,993.8	782,036.8	(60,957.0)		(175,501)
24	All Other - Aggregation					
25	Less Than 6,440 Therms Annually	193,042.1	176,181.2	(16,860.9)	2.8791	(48,544)
26	>6,440 to ≤ 64,400 Therms Annually	3,205,265.9	2,953,707.1	(251,558.8)	2.8791	(724,263)
27	Subtotal	3,398,308.0	3,129,888.3	(268,419.7)		(772,807)
28	Flex	22,427.0	20,559.5	(1,867.5)		(5,377)
29	Total Commercial SGDS	4,263,728.8	3,932,484.6	(331,244.2)		(953,685)
30	<u>Rate Schedule SDS - Small Distribution Service</u>					
31	COMMERCIAL					
32	> 64,400 to ≤ 110,000 Therms Annually	1,417,253.9	1,309,340.8	(107,913.1)	1.6738	(180,625)
33	> 110,000 to ≤ 540,000 Therms Annually	2,698,828.5	2,514,964.1	(183,864.4)	1.6738	(307,752)
34	Flexed Deliveries	150,171.0	140,064.6	(10,106.4)		(16,916)
35	Total Commercial SDS	4,266,253.4	3,964,369.5	(301,883.9)		(505,293)

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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	<u>Rate Schedule LDS - Large Distribution Service</u>					
2	COMMERCIAL					
3	> 540,000 to ≤ 1,074,000 Therms Annually	1,274,309.0	1,206,259.6	(68,049.4)	1.1359	(77,297)
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,150,060.0	1,089,540.5	(60,519.5)	0.9982	(60,411)
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.8263	0
6	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.8263	0
7	Flexed Deliveries	<u>1,334,791.0</u>	<u>1,257,271.9</u>	<u>(77,519.1)</u>		<u>(88,054)</u>
8	Total Commercial LDS	3,759,160.0	3,553,072.0	(206,088.0)		(225,762)
9	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
10	COMMERCIAL					
11	All Gas Consumed	117,697.0	110,487.1	(7,209.9)	0.0936	(675)
12	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>		<u>0</u>
13	Total Rate Schedule MLDS - Class I	117,697.0	110,487.1	(7,209.9)		(675)
14	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
15	COMMERCIAL					
16	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.4474	0
17	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.3869	0
18	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.3351	0
19	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>		<u>0</u>
20	Total Rate Schedule MLDS - Class II	0.0	0.0	0.0		0
21	Distribution Service Summary by Customer Class					
22	Total Residential Distribution	12,002,239.1	10,901,331.2	(1,100,907.9)		(4,639,006)
23	Total Commercial Distribution	14,798,460.3	13,755,245.2	(1,043,215.1)		(2,303,038)

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2014

Exhibit No. 3
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Line No.		Bills from New <u>Customers</u> (1) <i>(Ex 3, Sch 5)</i>	Bills from Attrition <u>Customers</u> (2) <i>(Ex 3, Sch 5)</i>	Bills from Ind & Lg Com <u>Customers</u> (3) <i>(Ex 3, Sch 5)</i>	Adjusted <u>Bills</u> (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	22,928	(6,972)	0	15,956
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	2,752	(2,538)	0	214
6	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
7	Rate Schedule NSS				
8	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
9	Rate Schedule LGSS				
10	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
11	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
12	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
13	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
14	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
15	> 7,400,000 Therms Annually	0	0	0	0
16	Rate Schedule SGDS				
17	> 64,400 to ≤ 110,000 Therms Annually	0	0	(11)	(11)
18	> 110,000 to ≤ 540,000 Therms Annually	0	0	0	0
19	Rate Schedule SDS				
20	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
21	> 110,000 to ≤ 540,000 Therms Annually	0	0	0	0
22	Flex	0	0	0	0
23	Rate Schedule LDS				
24	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
25	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
26	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
27	> 7,500,000 Therms Annually	0	0	0	0
28	Flex	0	0	0	0
29	INDUSTRIAL				
30	Rate Schedule SGSS				
31	Less Than 6,440 Therms Annually	0	0	0	0
32	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
33	Rate Schedule LGSS				
34	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
35	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
36	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
37	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
38	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
39	> 7,400,000 Therms Annually	0	0	0	0
40	Rate Schedule SDS				
41	> 110,000 to ≤ 540,000 Therms Annually	0	0	0	0
42	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
43	Rate Schedule LDS				
44	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
45	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	(10)	(10)
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
47	> 7,500,000 Therms Annually	0	0	0	0
48	Flex	0	0	0	0
49	Total	25,680	(9,510)	(21)	16,149

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
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Line No.		Volumes from New Customers (1) Dth (Ex 3, Sch 5)	Volumes from Attrition (2) Dth (Ex 3, Sch 5)	Volumes Ind & Lg Com Customers (3) Dth (Ex 3, Sch 5)	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL				
2	Rate Schedule RS				
3	All Gas Consumed	<u>227,108.0</u>	<u>(51,859.0)</u>	<u>0.0</u>	<u>175,249.0</u>
4	Total	227,108.0	(51,859.0)	0.0	175,249.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	171,160.0	(124,578.0)	0.0	46,582.0
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	171,160.0	(124,578.0)	0.0	46,582.0
10	Rate Schedule NSS				
11	> 540,000 to ≤ 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
12	Total	0.0	0.0	0.0	0.0
13	Rate Schedule SGDS				
14	Priority 1 - Aggregation				
15	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
16	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
17	Subtotal	0.0	0.0	0.0	0.0
18	All Other - Aggregation				
19	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
20	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>(1,792.0)</u>	<u>(1,792.0)</u>
21	Subtotal	0.0	0.0	(1,792.0)	(1,792.0)
22	Total	0.0	0.0	(1,792.0)	(1,792.0)
23	Rate Schedule SDS - Small Distribution Service				
24	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
25	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
26	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
27	Total	0.0	0.0	0.0	0.0
28	Rate Schedule LDS				
29	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
30	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	(151,007.0)	(151,007.0)
31	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
32	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
33	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
34	Total	0.0	0.0	(151,007.0)	(151,007.0)
35	INDUSTRIAL				
36	Rate Schedule SGSS				
37	Total	0.0	0.0	0.0	0.0
38	Rate Schedule SDS - Small Distribution Service				
39	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
40	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
41	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
42	Total	0.0	0.0	0.0	0.0
43	Rate Schedule LDS				
44	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
47	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
48	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
49	Total	0.0	0.0	0.0	0.0
50	Total	398,268.0	(176,437.0)	(152,799.0)	69,032.0

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2014
Determination of Attrition

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		<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1	Heating Customers		
2	Half of UPC	44.63	294.51
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	7.44	49.09
5	Change in Dth - First Block		
6	Dth/Customer/Mo	7.44	49.09
7	No. of Mos	<u>6</u>	<u>6</u>
8	Change in Customers	<u>(1.162)</u>	<u>(423)</u>
9	Change in Dth - First Block	<u>(51.859)</u>	<u>(124.578)</u>
10	Change in Dth - Second Block		
11	Dth/Customer/Mo	0.00	0.00
12	No. of Mos	<u>6</u>	<u>6</u>
13	Change in Customers	<u>0</u>	<u>0</u>
14	Change in Dth - Second Block	<u>0</u>	<u>0</u>

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2014

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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.		U.P.C.
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	
1	RESIDENTIAL																	
2	Rate Schedule RSS																	
3	Usage per Customer				12.16	17.00	16.66	14.48	8.91	4.65	2.31	1.47	1.42	1.48	2.43	6.28		
4	First Month Usage per Customer				6.08	8.50	8.33	7.24	4.45	2.33	1.16	0.74	0.71	0.74	1.21	3.14		
5	Dec	284	0	0	1,726	0	0	0	0	0	0	0	0	0	0	0	0	1,726
6	Jan	198	1	198	2,407	1,683	0	0	0	0	0	0	0	0	0	0	0	4,090
7	Feb	154	2	308	1,872	2,619	1,283	0	0	0	0	0	0	0	0	0	0	5,774
8	Mar	192	3	576	2,334	3,265	3,199	1,390	0	0	0	0	0	0	0	0	0	10,188
9	Apr	188	4	752	2,286	3,197	3,132	2,723	837	0	0	0	0	0	0	0	0	12,175
10	May	189	5	945	2,298	3,214	3,149	2,737	1,683	440	0	0	0	0	0	0	0	13,521
11	June	183	6	1,098	2,225	3,112	3,049	2,650	1,630	852	211	0	0	0	0	0	0	13,729
12	July	334	7	2,338	4,061	5,679	5,564	4,837	2,975	1,555	772	246	0	0	0	0	0	25,689
13	Aug	257	8	2,056	3,124	4,370	4,282	3,722	2,289	1,196	594	378	182	0	0	0	0	20,137
14	Sept	350	9	3,150	4,255	5,951	5,831	5,069	3,117	1,629	809	515	497	259	0	0	0	27,932
15	Oct	593	10	5,930	7,209	10,083	9,879	8,588	5,282	2,760	1,370	873	842	879	719	0	0	48,484
16	Nov	<u>507</u>	11	<u>5,577</u>	<u>6,164</u>	<u>8,621</u>	<u>8,446</u>	<u>7,343</u>	<u>4,516</u>	<u>2,360</u>	<u>1,172</u>	<u>746</u>	<u>720</u>	<u>752</u>	<u>1,230</u>	<u>1,593</u>	0	<u>43,663</u>
17	Total	3,429		22,928	39,961	51,794	47,814	39,059	22,329	10,792	4,928	2,758	2,241	1,890	1,949	1,593		227,108

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2014

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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. 74.98 (Dth)	U.P.C. 99.78 (Dth)	U.P.C. 100.58 (Dth)	U.P.C. 84.20 (Dth)	U.P.C. 55.78 (Dth)	U.P.C. 32.34 (Dth)	U.P.C. 21.86 (Dth)	U.P.C. 16.84 (Dth)	U.P.C. 16.23 (Dth)	U.P.C. 17.45 (Dth)	U.P.C. 23.71 (Dth)	U.P.C. 45.28 (Dth)	
1	COMMERCIAL																
2	Rate Schedule SGSS (Less Than 6,440 Therms Annually)																
3	Usage per Customer				74.98	99.78	100.58	84.20	55.78	32.34	21.86	16.84	16.23	17.45	23.71	45.28	
4	First Month Usage per Customer				37.49	49.89	50.29	42.10	27.89	16.17	10.93	8.42	8.12	8.73	11.86	22.64	
5	Dec	43	0	0	1,612	0	0	0	0	0	0	0	0	0	0	0	1,612
6	Jan	29	1	29	2,174	1,447	0	0	0	0	0	0	0	0	0	0	3,621
7	Feb	33	2	66	2,474	3,293	1,660	0	0	0	0	0	0	0	0	0	7,427
8	Mar	23	3	69	1,724	2,295	2,313	968	0	0	0	0	0	0	0	0	7,300
9	Apr	24	4	96	1,799	2,395	2,414	2,021	669	0	0	0	0	0	0	0	9,298
10	May	18	5	90	1,350	1,796	1,810	1,516	1,004	291	0	0	0	0	0	0	7,767
11	June	16	6	96	1,200	1,596	1,609	1,347	892	517	175	0	0	0	0	0	7,336
12	July	25	7	175	1,874	2,494	2,514	2,105	1,394	808	547	210	0	0	0	0	11,946
13	Aug	28	8	224	2,099	2,794	2,816	2,357	1,562	905	612	471	227	0	0	0	13,843
14	Sept	33	9	297	2,474	3,293	3,319	2,778	1,841	1,067	721	556	536	288	0	0	16,873
15	Oct	73	10	730	5,473	7,284	7,342	6,146	4,072	2,361	1,596	1,229	1,185	1,274	866	0	38,828
16	Nov	<u>80</u>	11	<u>880</u>	<u>5,998</u>	<u>7,982</u>	<u>8,046</u>	<u>6,736</u>	<u>4,462</u>	<u>2,587</u>	<u>1,749</u>	<u>1,347</u>	<u>1,298</u>	<u>1,396</u>	<u>1,897</u>	<u>1,811</u>	<u>45,309</u>
17	Total	425		2,752	30,251	36,669	33,843	25,974	15,896	8,536	5,400	3,813	3,246	2,958	2,763	1,811	171,160

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended November 30, 2014

Exhibit No. 3
 Schedule No. 5
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 Witness: C. Y. Lai

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2014												2013		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	<u>Customers who have been added between December 1, 2013 and November 30, 2014 - Nothing to report</u>																		
2	<u>Customers who have become inactive between December 1, 2013 and November 30, 2014</u>																		
3	12983610-001	TAG6 - Comm	10/14																
4	Test Year Volumes				380.0	491.0	319.0	174.0	70.0	18.0	0.0	0.0	6.0	46.0	0.0	288.0	1,792.0		
5	All Gas Consumed			(11)	(380.0)	(491.0)	(319.0)	(174.0)	(70.0)	(18.0)	0.0	0.0	(6.0)	(46.0)	0.0	(288.0)	(1,792.0)		
6	SGDS >6,440 to ≤ 64,400 Therms Annually - Com			(11)	(380.0)	(491.0)	(319.0)	(174.0)	(70.0)	(18.0)	0.0	0.0	(6.0)	(46.0)	0.0	(288.0)	(1,792.0)		
7	14997551-006	TIF - Ind	09/14																
8	Test Year Volumes				24,432.0	28,192.0	22,975.0	14,262.0	11,230.0	9,215.0	8,850.0	9,338.0	4,200.0	0.0	0.0	18,313.0	151,007.0		
9	All Gas Consumed			(10)	(24,432.0)	(28,192.0)	(22,975.0)	(14,262.0)	(11,230.0)	(9,215.0)	(8,850.0)	(9,338.0)	(4,200.0)	0.0	0.0	(18,313.0)	(151,007.0)		
10	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind			(10)	(24,432.0)	(28,192.0)	(22,975.0)	(14,262.0)	(11,230.0)	(9,215.0)	(8,850.0)	(9,338.0)	(4,200.0)	0.0	0.0	(18,313.0)	(151,007.0)		

Columbia Gas of Pennsylvania, Inc.
Adjustment to Eliminate Off System Sales
For the 12 Months Ended November 30, 2014

Exhibit No. 3
Schedule No. 6
Page 1 of 1
Witness: C. Y. Lai

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment (\$)</u>
1	495	Off System Sales	(20,834,234)
2	803	Off System Sales	(20,834,234)

Columbia Gas of Pennsylvania, Inc.
Elimination of Prior Year Rate Refunds, Rate Refund Provision, and Unbilled
For the 12 Months Ended November 30, 2014

Exhibit No. 3
Schedule No. 7
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Witness: C. Y. Lai

<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	(\$771,000)
4	803	Unbilled Gas Cost Adjustment	\$983,000
5		Unbilled Volume Adjustment (Dth)	(349,000.0)

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, 2014

Exhibit No. 3
Schedule No. 8
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Witness: C. Y. Lai

Line No.	Description	PGCC (1) \$/Dth	PGDC (2) \$/Dth	EGC (3=1+2) \$/Dth	Commodity E-Factor (4) \$/Dth	Demand E-Factor (5) \$/Dth	PGC (6=3+4+5) \$/Dth	Phy Flow Volumes (7) Dth	Total Gas Cost (8=6*7) \$
1	<u>Residential Sales</u>								
2	December 2013	4.1654	1.2766	5.4420	(0.0680)	(0.2440)	5.1300	5,012,354.4	25,713,378
3	January 2014	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	5,317,298.1	29,413,166
4	February	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	4,561,304.8	25,231,314
5	March	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	2,823,143.7	15,616,502
6	April	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	1,291,276.4	7,142,825
7	May	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	560,122.8	3,098,375
8	June	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	405,341.8	2,242,189
9	July	3.9027	1.3397	5.2424	0.0252	(0.1784)	5.0892	387,468.8	1,971,906
10	August	3.9027	1.3397	5.2424	0.0252	(0.1784)	5.0892	407,719.4	2,074,966
11	September	3.9027	1.3397	5.2424	0.0252	(0.1784)	5.0892	621,022.8	3,160,509
12	October	4.2639	1.2669	5.5308	(0.0494)	(0.2355)	5.2459	1,633,946.3	8,571,519
13	November 2014	4.2639	1.2669	5.5308	(0.0494)	(0.2355)	5.2459	<u>3,639,331.5</u>	<u>19,091,569</u>
14	Total							26,660,330.8	143,328,218
15	<u>Commercial Sales</u>								
16	December 2013	4.1654	1.2766	5.4420	(0.0680)	(0.2440)	5.1300	1,915,298.4	9,825,481
17	January 2014	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	2,084,749.7	11,532,001
18	February	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	1,761,730.4	9,745,188
19	March	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	1,090,528.5	6,032,367
20	April	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	522,325.1	2,889,294
21	May	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	262,468.0	1,451,868
22	June	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	206,317.8	1,141,268
23	July	3.9027	1.3397	5.2424	0.0252	(0.1784)	5.0892	202,429.4	1,030,204
24	August	3.9027	1.3397	5.2424	0.0252	(0.1784)	5.0892	215,379.9	1,096,111
25	September	3.9027	1.3397	5.2424	0.0252	(0.1784)	5.0892	286,856.9	1,459,872
26	October	4.2639	1.2669	5.5308	(0.0494)	(0.2355)	5.2459	629,220.6	3,300,828
27	November 2014	4.2639	1.2669	5.5308	(0.0494)	(0.2355)	5.2459	<u>1,364,814.4</u>	<u>7,159,680</u>
28	Total							10,542,119.1	56,664,162
29	<u>Industrial Sales</u>								
30	December 2013	4.1654	1.2766	5.4420	(0.0680)	(0.2440)	5.1300	37,505.2	192,402
31	January 2014	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	41,400.2	229,009
32	February	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	35,924.1	198,718
33	March	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	24,013.5	132,833
34	April	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	12,328.1	68,194
35	May	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	8,583.7	47,482
36	June	4.4388	1.2460	5.6848	0.0252	(0.1784)	5.5316	7,780.8	43,040
37	July	3.9027	1.3397	5.2424	0.0252	(0.1784)	5.0892	7,581.8	38,585
38	August	3.9027	1.3397	5.2424	0.0252	(0.1784)	5.0892	8,044.5	40,940
39	September	3.9027	1.3397	5.2424	0.0252	(0.1784)	5.0892	8,835.0	44,963
40	October	4.2639	1.2669	5.5308	(0.0494)	(0.2355)	5.2459	20,090.9	105,395
41	November 2014	4.2639	1.2669	5.5308	(0.0494)	(0.2355)	5.2459	<u>30,058.2</u>	<u>157,682</u>
42	Total							242,146.0	1,299,243

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, 2014

Exhibit No. 3
Schedule No. 8
Page 2 of 4
Witness: C. Y. Lai

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) \$
1	<u>Residential Choice</u>						
2	December 2013	1.2766	(0.2440)	0.2746	0.7580	1,743,799.7	1,321,800
3	January 2014	1.2460	(0.1784)	0.2680	0.7996	1,844,584.2	1,474,930
4	February	1.2460	(0.1784)	0.2680	0.7996	1,571,893.5	1,256,886
5	March	1.2460	(0.1784)	0.2680	0.7996	971,645.8	776,928
6	April	1.2460	(0.1784)	0.2680	0.7996	445,250.4	356,022
7	May	1.2460	(0.1784)	0.2680	0.7996	189,849.8	151,804
8	June	1.2460	(0.1784)	0.2680	0.7996	133,872.4	107,044
9	July	1.3397	(0.1784)	0.2733	0.8880	127,138.0	112,899
10	August	1.3397	(0.1784)	0.2733	0.8880	134,260.6	119,223
11	September	1.3397	(0.1784)	0.2733	0.8880	206,061.2	182,982
12	October	1.2669	(0.2355)	0.2909	0.7405	535,791.8	396,754
13	November 2014	1.2669	(0.2355)	0.2909	0.7405	<u>1,272,143.8</u>	<u>942,022</u>
14	Total					9,176,291.2	7,199,294
15	<u>Residential CAP Choice</u>						
16	December 2013	1.2766	(0.2440)	0.2746	0.7580	509,327.8	386,070
17	January 2014	1.2460	(0.1784)	0.2680	0.7996	545,892.5	436,496
18	February	1.2460	(0.1784)	0.2680	0.7996	482,329.6	385,671
19	March	1.2460	(0.1784)	0.2680	0.7996	312,064.5	249,527
20	April	1.2460	(0.1784)	0.2680	0.7996	154,970.8	123,915
21	May	1.2460	(0.1784)	0.2680	0.7996	60,837.9	48,646
22	June	1.2460	(0.1784)	0.2680	0.7996	38,785.2	31,013
23	July	1.3397	(0.1784)	0.2733	0.8880	37,452.8	33,258
24	August	1.3397	(0.1784)	0.2733	0.8880	41,259.4	36,638
25	September	1.3397	(0.1784)	0.2733	0.8880	75,461.1	67,009
26	October	1.2669	(0.2355)	0.2909	0.7405	189,267.3	140,152
27	November 2014	1.2669	(0.2355)	0.2909	0.7405	<u>378,299.0</u>	<u>280,130</u>
28	Total					2,825,947.9	2,218,525
29	<u>Commercial Choice</u>						
30	December 2013	1.2766	(0.2440)	0.2746	0.7580	451,083.8	341,922
31	January 2014	1.2460	(0.1784)	0.2680	0.7996	484,325.1	387,266
32	February	1.2460	(0.1784)	0.2680	0.7996	409,581.1	327,501
33	March	1.2460	(0.1784)	0.2680	0.7996	248,461.6	198,670
34	April	1.2460	(0.1784)	0.2680	0.7996	111,976.7	89,537
35	May	1.2460	(0.1784)	0.2680	0.7996	53,296.7	42,616
36	June	1.2460	(0.1784)	0.2680	0.7996	42,567.1	34,037
37	July	1.3397	(0.1784)	0.2733	0.8880	40,528.0	35,989
38	August	1.3397	(0.1784)	0.2733	0.8880	42,668.0	37,889
39	September	1.3397	(0.1784)	0.2733	0.8880	56,717.4	50,365
40	October	1.2669	(0.2355)	0.2909	0.7405	130,419.7	96,576
41	November 2014	1.2669	(0.2355)	0.2909	0.7405	<u>319,995.9</u>	<u>236,957</u>
42	Total					2,391,621.1	1,879,325

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, 2014

Exhibit No. 3
 Schedule No. 8
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 Witness: C. Y. Lai

Line No.	Description	<u>PGDC</u> (1) \$/Dth	<u>Demand</u> <u>E-Factor</u> (2) \$/Dth	<u>PGC</u> (3=1+2) \$/Dth	<u>Phy Flow</u> <u>Volumes</u> (4) Dth	<u>Total</u> <u>Gas Cost</u> (5=3*4) \$
1	<u>Commercial Priority 1 Demand</u>					
2	December 2013	1.2766	(0.2440)	1.0326	135,901.3	140,332
3	January 2014	1.2460	(0.1784)	1.0676	145,039.0	154,844
4	February	1.2460	(0.1784)	1.0676	121,576.0	129,795
5	March	1.2460	(0.1784)	1.0676	84,266.9	89,963
6	April	1.2460	(0.1784)	1.0676	50,602.4	54,023
7	May	1.2460	(0.1784)	1.0676	29,083.5	31,050
8	June	1.2460	(0.1784)	1.0676	23,238.4	24,809
9	July	1.3397	(0.1784)	1.1613	23,016.7	26,729
10	August	1.3397	(0.1784)	1.1613	24,095.1	27,982
11	September	1.3397	(0.1784)	1.1613	32,623.0	37,885
12	October	1.2669	(0.2355)	1.0314	64,344.0	66,364
13	November 2014	1.2669	(0.2355)	1.0314	<u>109,207.5</u>	<u>112,637</u>
14	Total				842,993.8	896,413
15	<u>Industrial Priority 1 Demand</u>					
16	December 2013	1.2766	(0.2440)	1.0326	0.0	0
17	January 2014	1.2460	(0.1784)	1.0676	0.0	0
18	February	1.2460	(0.1784)	1.0676	0.0	0
19	March	1.2460	(0.1784)	1.0676	0.0	0
20	April	1.2460	(0.1784)	1.0676	0.0	0
21	May	1.2460	(0.1784)	1.0676	0.0	0
22	June	1.2460	(0.1784)	1.0676	0.0	0
23	July	1.3397	(0.1784)	1.1613	0.0	0
24	August	1.3397	(0.1784)	1.1613	0.0	0
25	September	1.3397	(0.1784)	1.1613	0.0	0
26	October	1.2669	(0.2355)	1.0314	0.0	0
27	November 2014	1.2669	(0.2355)	1.0314	<u>0.0</u>	<u>0</u>
28	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, 2014

Exhibit No. 3
 Schedule No. 8
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 Witness: C. Y. Lai

Line No. Description	Total Gas Cost \$
1 Gas Cost Revenue Summary by Customer Class	
2 Residential Revenue	143,328,218
3 Commercial Revenue	56,664,162
4 Industrial Revenue	1,299,243
5 Residential Choice Revenue	7,199,294
6 Residential CAP Revenue	2,218,525
6 Commercial Choice Revenue	1,879,325
7 Commercial Priority 1	896,413
8 Industrial Priority 1	<u>0</u>
9 Total Gas Cost Revenue	213,485,180

Line No. Description	Calculated Gas Cost (1) \$	% Of Revenue (2) %	Net Gas Cost (3) \$
10 Residential Sales	143,328,218	0.671373	150,777,044
11 Commercial Sales	56,664,162	0.265424	59,608,960
12 Industrial Sales	1,299,243	0.006086	1,366,795
13 Residential Choice	7,199,294	0.033723	7,573,516
14 Residential CAP Choice	2,218,525	0.010392	2,333,837
15 Commercial Choice	1,879,325	0.008803	1,976,979
16 Commercial Priority 1	896,413	0.004199	943,012
17 Industrial Priority 1	<u>0</u>	<u>0.000000</u>	<u>(1)</u>
18 Total	213,485,180	1.000000	224,580,142
19 Plus:			
20 Unbilled			(983,000)
21 Off-System Sales			<u>20,834,234</u>
22 Total Cost of Gas			244,431,375.99

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, Gas Procurement Charge & Merchant Function Charge @ Test Year Rates
 Based on Per Books Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2014

Exhibit No. 3
 Schedule No. 9
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 Witness: C. Y. Lai

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	RESIDENTIAL			
3	Rider USP:			
4	December 2013	5,011,794.1	0.5605	2,809,111
5	January 2014	5,316,665.5	0.6188	3,289,953
6	February	4,560,847.0	0.6188	2,822,252
7	March	2,822,867.8	0.6188	1,746,791
8	April	1,291,147.1	0.8409	1,085,726
9	May	560,045.1	0.8409	470,942
10	June	405,269.8	0.8409	340,791
11	July	387,418.3	0.8079	312,995
12	August	407,669.2	0.8079	329,356
13	September	620,954.7	0.8079	501,669
14	October	1,633,778.8	0.7853	1,283,006
15	November 2014	<u>3,638,891.1</u>	0.7853	<u>2,857,621</u>
16	Total RSS - Rider USP	26,657,348.5		17,850,213
17	Gas Procurement Charge			
18	December 2013	5,011,794.1	0.0535	268,131
19	January 2014	5,316,665.5	0.0535	284,442
20	February	4,560,847.0	0.0535	244,005
21	March	2,822,867.8	0.0535	151,023
22	April	1,291,147.1	0.0535	69,076
23	May	560,045.1	0.0535	29,962
24	June	405,269.8	0.0535	21,682
25	July	387,418.3	0.0535	20,727
26	August	407,669.2	0.0535	21,810
27	September	620,954.7	0.0535	33,221
28	October	1,633,778.8	0.0535	87,407
29	November 2014	<u>3,638,891.1</u>	0.0535	<u>194,681</u>
30	Total RSS - Gas Procurement Charge	26,657,348.5		1,426,167
31	Merchant Function Charge			
32	December 2013	5,011,794.1	0.0708	354,835
33	January 2014	5,316,665.5	0.0755	401,408
34	February	4,560,847.0	0.0755	344,344
35	March	2,822,867.8	0.0755	213,127
36	April	1,291,147.1	0.0755	97,482
37	May	560,045.1	0.0755	42,283
38	June	405,269.8	0.0755	30,598
39	July	387,418.3	0.0663	25,686
40	August	407,669.2	0.0663	27,028
41	September	620,954.7	0.0663	41,169
42	October	1,633,778.8	0.0725	118,449
43	November 2014	<u>3,638,891.1</u>	0.0725	<u>263,820</u>
44	Total RSS - Merchant Function Charge	26,657,348.5		1,960,229

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, Gas Procurement Charge & Merchant Function Charge @ 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 RDGSS - Residential Distributed Generation Sales Service</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2013	560.3	0.5605	314
5	January 2014	632.6	0.6188	391
6	February	457.8	0.6188	283
7	March	275.9	0.6188	171
8	April	129.3	0.8409	109
9	May	77.7	0.8409	65
10	June	72.0	0.8409	61
11	July	50.5	0.8079	41
12	August	50.2	0.8079	41
13	September	68.1	0.8079	55
14	October	167.5	0.7853	132
15	November 2014	<u>440.4</u>	0.7853	<u>346</u>
16	Total RDGSS - Rider USP	2,982.3		2,009
17	Gas Procurement Charge			
18	December 2013	560.3	0.0535	30
19	January 2014	632.6	0.0535	34
20	February	457.8	0.0535	24
21	March	275.9	0.0535	15
22	April	129.3	0.0535	7
23	May	77.7	0.0535	4
24	June	72.0	0.0535	4
25	July	50.5	0.0535	3
26	August	50.2	0.0535	3
27	September	68.1	0.0535	4
28	October	167.5	0.0535	9
29	November 2014	<u>440.4</u>	0.0535	<u>24</u>
30	Total RDGSS - Gas Procurement Charge	2,982.3		161
31	Merchant Function Charge			
32	December 2013	560.3	0.0708	40
33	January 2014	632.6	0.0755	48
34	February	457.8	0.0755	35
35	March	275.9	0.0755	21
36	April	129.3	0.0755	10
37	May	77.7	0.0755	6
38	June	72.0	0.0755	5
39	July	50.5	0.0663	3
40	August	50.2	0.0663	3
41	September	68.1	0.0663	5
42	October	167.5	0.0725	12
43	November 2014	<u>440.4</u>	0.0725	<u>32</u>
44	Total RDGSS - Merchant Function Charge	2,982.3		220

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 SGSS - Small General Sales Service (< 64,400 Therms Annually)</u>			
2	C O M M E R C I A L			
3	Gas Procurement Charge			
4	December 2013	1,760,743.9	0.0535	94,200
5	January 2014	1,915,862.1	0.0535	102,499
6	February	1,631,927.4	0.0535	87,308
7	March	994,159.8	0.0535	53,188
8	April	463,826.2	0.0535	24,815
9	May	224,816.9	0.0535	12,028
10	June	170,742.5	0.0535	9,135
11	July	167,966.5	0.0535	8,986
12	August	177,617.3	0.0535	9,503
13	September	243,056.4	0.0535	13,004
14	October	553,854.1	0.0535	29,631
15	November 2014	<u>1,237,382.1</u>	0.0535	<u>66,200</u>
16	Total SGSS - Gas Procurement Charge	9,541,955.2		510,497
17	Merchant Function Charge			
18	December 2013	1,760,743.9	0.0333	58,633
19	January 2014	1,915,862.1	0.0355	68,013
20	February	1,631,927.4	0.0355	57,933
21	March	994,159.8	0.0355	35,293
22	April	463,826.2	0.0355	16,466
23	May	224,816.9	0.0355	7,981
24	June	170,742.5	0.0355	6,061
25	July	167,966.5	0.0312	5,241
26	August	177,617.3	0.0312	5,542
27	September	243,056.4	0.0312	7,583
28	October	553,854.1	0.0341	18,886
29	November 2014	<u>1,237,382.1</u>	0.0341	<u>42,195</u>
30	Total SGSS - Merchant Function Charge	9,541,955.2		329,827
31	I N D U S T R I A L			
32	Gas Procurement Charge			
33	December 2013	22,872.9	0.0535	1,224
34	January 2014	26,796.4	0.0535	1,434
35	February	22,830.6	0.0535	1,221
36	March	13,359.9	0.0535	715
37	April	5,765.8	0.0535	308
38	May	3,573.2	0.0535	191
39	June	3,080.4	0.0535	165
40	July	3,029.2	0.0535	162
41	August	3,504.0	0.0535	187
42	September	4,657.6	0.0535	249
43	October	10,153.0	0.0535	543
44	November 2014	<u>17,554.4</u>	0.0535	<u>939</u>
45	Total SGSS - Gas Procurement Charge	137,177.4		7,338
46	Merchant Function Charge			
47	December 2013	22,872.9	0.0333	762
48	January 2014	26,796.4	0.0355	951
49	February	22,830.6	0.0355	810
50	March	13,359.9	0.0355	474
51	April	5,765.8	0.0355	205
52	May	3,573.2	0.0355	127
53	June	3,080.4	0.0355	109
54	July	3,029.2	0.0312	95
55	August	3,504.0	0.0312	109
56	September	4,657.6	0.0312	145
57	October	10,153.0	0.0341	346
58	November 2014	<u>17,554.4</u>	0.0341	<u>599</u>
59	Total SGSS - Merchant Function Charge	137,177.4		4,732

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, Gas Procurement Charge & Merchant Function Charge @ Test Year Rates
 Based on Per Books Actual Physical Flow Volumes
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Line No.	Description	<u>Volumes</u> (1) Dth <i>(Ex 3, Sch 3)</i>	<u>Base Rate</u> (2) \$/Dth	<u>Revenue</u> (3=1*2) \$
1	<u>Rate Schedule LGSS - Large General Sales Service</u>			
2	COMMERCIAL			
3	Gas Procurement Charge			
4	December 2013	154,591.6	0.0535	8,271
5	January 2014	168,964.2	0.0535	9,040
6	February	129,851.1	0.0535	6,947
7	March	96,368.7	0.0535	5,156
8	April	58,498.9	0.0535	3,130
9	May	37,651.1	0.0535	2,014
10	June	35,575.3	0.0535	1,903
11	July	34,462.9	0.0535	1,844
12	August	37,762.6	0.0535	2,020
13	September	43,800.5	0.0535	2,343
14	October	75,366.5	0.0535	4,032
15	November 2014	<u>127,432.3</u>	0.0535	<u>6,818</u>
16	Total LGSS - Gas Procurement Charge	1,000,325.7		53,518
17	INDUSTRIAL			
18	Gas Procurement Charge			
19	December 2013	14,632.3	0.0535	783
20	January 2014	14,603.8	0.0535	781
21	February	13,093.5	0.0535	701
22	March	10,653.6	0.0535	570
23	April	6,562.3	0.0535	351
24	May	5,010.5	0.0535	268
25	June	4,700.4	0.0535	251
26	July	4,552.6	0.0535	244
27	August	4,540.5	0.0535	243
28	September	4,177.4	0.0535	223
29	October	9,937.9	0.0535	532
30	November 2014	<u>12,503.8</u>	0.0535	<u>669</u>
31	Total LGSS - Gas Procurement Charge	104,968.6		5,616
32	Component Tariff Sales Summary by Customer Class			
33	Residential Gas Procurement Charge			1,426,328
34	Residential Merchant Function Charge			1,960,449
35	Small General Sales Service Gas Procurement Charge			564,015
36	Small General Sales Service Merchant Function Charge			334,559
37	Large General Sales Service Gas Procurement Charge			12,954
38	Total Sales Service - Gas Procurement Charge			2,003,297
39	Total Sales Service - Merchant Function Charge			2,295,008

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, Gas Procurement Charge & Merchant Function Charge @ Test Year Rates
 Based on Per Books Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2014

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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 2013	1,743,605.0	0.5605	977,291
5	January 2014	1,844,378.2	0.6188	1,141,301
6	February	1,571,729.1	0.6188	972,586
7	March	971,548.5	0.6188	601,194
8	April	445,210.4	0.8409	374,377
9	May	189,833.3	0.8409	159,631
10	June	133,853.8	0.8409	112,558
11	July	127,125.4	0.8079	102,705
12	August	134,249.9	0.8079	108,460
13	September	206,041.7	0.8079	166,461
14	October	535,726.5	0.7853	420,706
15	November 2014	<u>1,272,000.0</u>	0.7853	<u>998,902</u>
16	Total RDS - Rider USP	9,175,301.8		6,136,172

17	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>			
18	RESIDENTIAL			
19	Rider USP:			
20	December 2013	194.7	0.5605	109
21	January 2014	206.0	0.6188	127
22	February	164.4	0.6188	102
23	March	97.3	0.6188	60
24	April	40.0	0.8409	34
25	May	16.5	0.8409	14
26	June	18.6	0.8409	16
27	July	12.6	0.8079	10
28	August	10.7	0.8079	9
29	September	19.5	0.8079	16
30	October	65.3	0.7853	51
31	November 2014	<u>143.8</u>	0.7853	<u>113</u>
32	Total RDGDS - Rider USP	989.4		661

Line No.	Description	Calculated USP (1) \$	% Of Revenue (2) %	Net Per Books Rider USP (3) \$
33	Residential Sales	17,852,222	0.744182	17,793,907
34	Residential Choice	<u>6,136,833</u>	<u>0.255818</u>	<u>6,116,786</u>
35	Total	23,989,055	1.000000	23,910,692
	Plus:			
36	Unbilled			<u>218,000</u>
37	Total USP (per Exhibit 4, Schedule 2, Page 34, Line 1)			24,128,692

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
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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
1 Rate Schedule RSS - Residential Sales Service						
2	Customer Charge	3,356,583		20.60	69,145,610	
3	Commodity Charge:					
4	All Gas Consumed		24,395,260.8	4.7354	115,521,318	
5	Rider USP - Universal Service Plan		24,395,260.8	0.9778	23,853,686	
6	Rider CC - Customer Choice		24,395,260.8	0.0010	24,395	
7	Gas Procurement Charge		24,395,260.8	0.0166	<u>404,961</u>	
8	Subtotal				208,949,970	
9	STAS				0	
10	Base Rate Revenue				208,949,970	
11	Gas Cost		24,395,260.8	5.3891	131,468,500	
12	Merchant Function Charge		<u>24,395,260.8</u>	0.0676	<u>1,649,120</u>	
13	Total Rate Schedule RSS	3,356,583	24,395,260.8		342,067,590	14.0219
14 Rate Schedule RDGSS - Residential Distributed Generation Sales Service						
15	Customer Charge	0		20.60	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.7354	0	
18	Rider USP - Universal Service Plan		0.0	0.9778	0	
19	Rider CC - Customer Choice		0.0	0.0010	0	
20	Gas Procurement Charge		0.0	0.0166	0	
21	Subtotal				0	
22	STAS				0	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	5.3891	0	
25	Merchant Function Charge		<u>0.0</u>	0.0676	0	
26	Total Rate Schedule RDGSS	0	0.0		0	
27 Rate Schedule SGSS - Small General Sales Service (<= 64,400 Therms Annually)						
28	Customer Charge:					
29	<= 6,440 Therms Annually	276,401		27.75	7,670,128	
30	> 6,440 to <= 64,400 Therms Annually	38,485		55.50	2,135,918	
31	Commodity Charge:					
32	<= 6,440 Therms Annually		4,468,115.4	3.5027	15,650,468	
33	> 6,440 to <= 64,400 Therms Annually		<u>4,479,934.0</u>	3.1427	14,079,089	
34	Subtotal		8,948,049.4			
35	Rider CC - Customer Choice		8,948,049.4	0.0010	8,948	
36	Gas Procurement Charge		8,948,049.4	0.0166	<u>148,538</u>	
37	Subtotal				39,693,089	
38	STAS				0	
39	Base Rate Revenue				39,693,089	
40	Gas Cost		8,948,049.4	5.3891	48,221,933	
41	Merchant Function Charge		<u>8,948,049.4</u>	0.0196	<u>175,382</u>	
42	Total Rate Schedule SGSS	314,886	8,948,049.4		88,090,404	9.8446
43 Rate Schedule NSS - Negotiated Sales Service						
44	Customer Charge					
45	>540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	
46	Commodity Charge:					
47	>540,000 to <= 1,074,000 Therms Annually		70,297.7	0.0932	6,552	
48	Subtotal				20,340	
49	STAS				0	
50	Base Rate Revenue				20,340	
51	Gas Cost - Commodity		70,297.7 (workpaper)		288,853	
52	Gas Cost - Demand		<u>660.0</u>		<u>5,051</u>	
53	Total Rate Schedule NSS	12	70,297.7		314,244	4.4702

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
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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
1	Rate Schedule LGSS - Large General Sales Service					
2	Customer Charge:					
3	> 64,400 <= 110,000 Therms Annually	506		215.00	108,790	
4	> 110,000 to <= 540,000 Therms Annually	384		685.00	263,040	
5	> 540,000 to <= 1,074,000 Therms Annually	36		1,800.00	64,800	
6	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,800.00	0	
7	> 3,400,000 to <= 7,500,000 Therms Annually	0		5,400.00	0	
8	> 7,500,000. Therms Annually	0		8,000.00	0	
9	Commodity Charge:					
10	> 64,400 <= 110,000 Therms Annually		340,437.3	2.0523	698,679	
11	> 110,000 to <= 540,000 Therms Annually		470,483.3	1.9186	902,669	
12	> 540,000 to <= 1,074,000 Therms Annually		225,651.4	1.3812	311,670	
13	> 1,074,000 to <= 3,400,000 Therms Annually		0.0	1.1820	0	
14	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	0.9784	0	
15	> 7,500,000. Therms Annually		<u>0.0</u>	0.5684	<u>0</u>	
16	Subtotal		1,036,572.0		2,349,648	
17	Gas Procurement Charge		1,036,572.0	0.0166	<u>17,207</u>	
18	Subtotal				2,366,855	
19	STAS				0	
20	Base Rate Revenue				2,366,855	
21	Gas Cost		<u>1,036,572.0</u>	5.3891	<u>5,586,190</u>	
22	Total Rate Schedule LGSS	926	1,036,572.0		7,953,045	7.6724

23 Tariff Sales Summary by Rate Class						
24	Base Rate Revenue				184,666,928	
25	STAS				0	
26	Rider USP				23,853,686	
27	Merchant Function Charge				1,649,120	
28	Gas Procurement Charge				404,961	
29	Rider CC				24,395	
30	Gas Cost				<u>131,468,500</u>	
31	Total Residential Sales	3,356,583	24,395,260.8		342,067,590	
32	Base Rate Revenue				39,535,603	
33	STAS				0	
34	Merchant Function Charge				175,382	
35	Gas Procurement Charge				148,538	
36	Rider CC				8,948	
37	Gas Cost				<u>48,221,933</u>	
38	Total Small General Sales	314,886	8,948,049.4		88,090,404	
39	Base Rate Revenue				20,340	
40	STAS				0	
41	Gas Cost				<u>293,904</u>	
42	Total Negotiated Sales	12	70,297.7		314,244	
43	Base Rate Revenue				2,349,648	
44	STAS				0	
45	Gas Procurement Charge				17,207	
46	Gas Cost				<u>5,586,190</u>	
47	Total Large General Sales	926	1,036,572.0		7,953,045	
48	Total Tariff Sales	3,672,407	34,450,179.9		438,425,283	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
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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
1 <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>						
2	Customer Charge	1,048,667		20.60	21,602,540	
3	Commodity Charge:					
4	All Gas Consumed		8,331,265.6	4.7354	39,451,875	
5	Rider USP - Universal Service Plan		8,331,265.6	0.9778	8,146,312	
6	Rider CC		8,331,265.6	0.0010	8,331	
7	Choice Administrative Charge		8,331,265.6	0.0499	<u>415,730</u>	
8	Subtotal				69,624,788	
9	STAS				<u>0</u>	
10	Base Rate Revenue				69,624,788	
11	Gas Cost		<u>8,331,265.6</u>	0.7266	<u>6,053,498</u>	
12	Total Rate Schedule RDS	1,048,667	8,331,265.6		75,678,286	9.0836
13 <u>Rate Schedule RCC - Residential Distribution Service (CAP)</u>						
14	Customer Charge	252,191		20.60	5,195,135	
15	Commodity Charge:					
16	All Gas Consumed		2,570,065.6	4.7354	12,170,289	
17	Redistribution of CAP Shortfall resulting from proposed rates				<u>(2,301,468)</u>	
18	Subtotal				15,063,956	
19	STAS				<u>0</u>	
20	Base Rate Revenue				15,063,956	
21	Gas Cost		<u>2,570,065.6</u>	0.7266	<u>1,867,410</u>	
22	Total Rate Schedule RCC	252,191	2,570,065.6		16,931,366	6.5879
23 <u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>						
24	Customer Charge	0		20.60	0	
25	Commodity Charge:					
26	All Gas Consumed		0.0	4.7354	0	
27	Rider USP - Universal Service Plan		0.0	0.9778	0	
28	Rider CC		0.0	0.0010	0	
29	Choice Administrative Charge		0.0	0.0499	<u>0</u>	
30	Subtotal				0	
31	STAS				<u>0</u>	
32	Base Rate Revenue				0	
33	Gas Cost		<u>0.0</u>	0.7266	<u>0</u>	
34	Total Rate Schedule RDGDS	0	0.0		0	
35 <u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>						
36	Customer Charge					
37	<= 6,440 Therms Annually	93,860		27.75	2,604,615	
38	> 6,440 to <= 64,400 Therms Annually	6,753		55.50	374,792	
39	Commodity Charge:					
40	<= 6,440 Therms Annually		1,496,376.8	3.5027	5,241,359	
41	> 6,440 to <= 64,400 Therms Annually		<u>698,455.2</u>	3.1427	2,195,035	
42	Subtotal		2,194,832.0			
43	Rider CC		2,194,832.0	0.0010	2,195	
44	Choice Administrative Charge		2,194,832.0	0.0499	<u>109,522</u>	
45	Subtotal				10,527,518	
46	STAS				<u>0</u>	
47	Base Rate Revenue				10,527,518	
48	Gas Cost		<u>2,194,832.0</u>	0.7266	<u>1,594,765</u>	
49	Total Rate Schedule SCD	100,613	2,194,832.0		12,122,283	5.5231

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Line No.	Description	Bills (1)	Volumes (2)	Base Rate (3)	Revenue (4)	Average Rate (5)
		(Ex 3, Sch 2)	(Ex 3, Sch 3)	\$/Dth	\$	\$/Dth
1	<u>Rate Schedule SGDS - Small General Distribution Service</u>					
2	Customer Charge:					
3	<= 6,440 Therms Annually	7,835		27.75	217,421	
4	> 6,440 to <= 64,400 Therms Annually	19,193		55.50	1,065,212	
5	Commodity Charge:					
6	Priority 1 - Aggregation					
7	<= 6,440 Therms Annually		34,748.4	3.2846	114,135	
8	> 6,440 to <= 64,400 Therms Annually		<u>747,288.4</u>	3.1196	2,331,241	
9	Subtotal		782,036.8			
10	All Other - Aggregation					
11	<= 6,440 Therms Annually		180,345.2	3.2846	592,362	
12	> 6,440 to <= 64,400 Therms Annually		<u>3,037,292.7</u>	3.1196	9,475,138	
13	Subtotal		3,217,637.9			
14	Rider CC		3,999,674.7	0.0010	4,000	
15	Choice Administrative Charge	27,028		13.67	<u>369,473</u>	
16	Subtotal				14,168,982	
17	STAS				0	
18	Subtotal				14,168,982	
19	Flex Deliveries	108	20,559.5	(workpaper)	32,341	
20	Priority 1 Gas Cost		782,036.8	1.0203	<u>797,912</u>	
21	Total Rate Schedule SGDS	27,136	4,020,234.2		14,999,235	3.7309
22	<u>Rate Schedule SDS - Small Distribution Service</u>					
23	Customer Charge:					
24	>64,400 <= 110,000 Therms Annually	2,110		215.00	453,650	
25	> 110,000 to <= 540,000 Therms Annually	2,505		685.00	1,715,925	
26	Commodity Charge:					
27	>64,400 <= 110,000 Therms Annually		1,509,717.8	2.0523	3,098,394	
28	> 110,000 to <= 540,000 Therms Annually		<u>4,391,950.1</u>	1.9186	8,426,395	
29	Subtotal		5,901,667.9			
30	Choice Administrative Charge	4,615		13.67	<u>63,087</u>	
31	Subtotal				13,757,451	
32	STAS				0	
33	Flex Deliveries	108	<u>172,126.6</u>	(workpaper)	<u>195,424</u>	
34	Total Rate Schedule SDS	4,723	6,073,794.5		13,952,875	2.2972
35	<u>Rate Schedule LDS - Large Distribution Service</u>					
36	Customer Charge:					
37	> 540,000 to <= 1,074,000 Therms Annually	530		1,800.00	954,000	
38	> 1,074,000 to <= 3,400,000 Therms Annually	302		2,800.00	845,600	
39	> 3,400,000 to <= 7,500,000 Therms Annually	48		5,400.00	259,200	
40	> 7,500,000 Therms Annually	<u>12</u>		8,000.00	<u>96,000</u>	
41	Total	892			2,154,800	
42	Commodity Charge:					
43	> 540,000 to <= 1,074,000 Therms Annually		3,614,932.6	1.3812	4,992,945	
44	> 1,074,000 to <= 3,400,000 Therms Annually		4,241,540.5	1.1820	5,013,501	
45	> 3,400,000 to <= 7,500,000 Therms Annually		1,625,825.0	0.9784	1,590,707	
46	> 7,500,000 Therms Annually		<u>915,331.0</u>	0.5684	<u>520,274</u>	
47	Total Deliveries		10,397,629.1		12,117,427	
48	Choice Administrative Charge	892		13.67	<u>12,194</u>	
49	Subtotal				14,284,421	
50	STAS				0	
51	Flex Deliveries	240	<u>8,502,426.9</u>	(workpaper)	<u>3,816,596</u>	
52	Total Rate Schedule LDS	1,132	18,900,056.0		18,101,017	0.9577

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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
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
2	Customer Charge:					
3	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
4	> 540,000 to <= 1,074,000 Therms Annually	36		1,149.00	41,364	
5	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	
6	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
7	> 7,500,000 Therms Annually	0		7,322.00	0	
8	Commodity Charge:					
9	All Gas Consumed		186,590.1	0.0932	17,390	
10	Choice Administrative Charge	36		13.67	<u>492</u>	
11	Subtotal				59,246	
12	STAS				0	
13	Flex Deliveries	<u>12</u>	<u>2,733,073.0</u> (workpaper)		<u>343,406</u>	
14	Total Rate Schedule MLDS - Class I	48	2,919,663.1		402,652	0.1379
15	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
16	Customer Charge:					
17	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
18	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
19	> 7,500,000 Therms Annually	0		7,322.00	0	
20	Commodity Charge:					
21	> 2,146,000 to ≤ 3,400,000 Therms Annually		230,319.0	0.4453	102,561	
22	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.3851	0	
23	> 7,500,000 Therms Annually		<u>0.0</u>	0.3335	<u>0</u>	
24	Total Deliveries		230,319.0		127,161	
25	Choice Administrative Charge	12		13.67	<u>164</u>	
26	Subtotal				127,325	
27	STAS				0	
28	Flex Deliveries	<u>60</u>	<u>2,358,921.0</u> (workpaper)		<u>891,316</u>	
29	Total Rate Schedule MLDS - Class II	72	2,589,240.0		1,018,641	0.3934

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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) \$
1	Transportation Summary by Customer Class				
2	Base Rate Revenue				76,118,371
3	STAS				0
4	Rider USP				8,146,312
5	Rider CC				8,331
6	Choice Administrative Charge				415,730
7	Gas Cost				<u>7,920,908</u>
8	Total Residential Distribution Service	1,300,858	10,901,331.2		92,609,652
9	Base Rate Revenue				38,133,439
10	STAS				0
11	Rider CC				6,195
12	Choice Administrative Charge				542,082
13	Gas Cost				<u>2,392,677</u>
14	Total Small Distribution Service (SCD, SGDS, SDS)	132,472	12,288,860.7		41,074,393
15	Base Rate Revenue				18,088,823
16	Choice Administrative Charge				12,194
17	STAS				0
18	Total Large Distribution Service	1,132	18,900,056.0		18,101,017
19	Base Rate Revenue				1,420,637
20	Choice Administrative Charge				656
21	STAS				0
22	Total Main Line Distribution Service	120	5,508,903.1		1,421,293
23	Total Distribution Service	1,434,582	47,599,151.0		153,206,355
24	Total Company Throughput	5,106,989	82,049,330.9		591,631,638
25	Other Operating Revenue				
26	487 - Forfeited Discounts				1,347,694
27	488 - Miscellaneous Service Revenues				150,000
28	493 - Rent from Gas Property				144,269
29	495 - Prior Yr. Rate Refund - Net.				0
30	495 - Off System Sales				0
31	495 - Other Gas Revenues - Other				290,645
32	496 - Provision For Rate Refunds				0
33	Total Other Operating Revenue				1,932,608
34	Total Company Revenue				593,564,246