

Columbia Gas of Pennsylvania, Inc.
2015 General Rate Case
Docket No. R-2015-2468056
Standard Filing Requirements
Exhibits 5-12
Volume 3 of 10

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2014

	\$
Annual Depreciation Accruals related to Gas Plant in Service at November 30, 2014	39,816,332
Plus: 5 Year Amortization of Negative Net Salvage at November 30, 2014	<u>4,140,474</u>
Total	<u>43,956,806</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2014

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2015 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS-OF-WAY	SQUARE *	1,932	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,133,155	738,009	2,395,146	123,084	3.93	19.5
	WELLS							
352	CONSTRUCTION	SQUARE *	799,134	799,118	16	1	0.00	16.0
352	EQUIPMENT	45-S2.5 *	168,680	168,680	0	0	-	-
	TOTAL ACCOUNT 352		967,813	967,798	16	1		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,941	206,932	9	0	0.00	21.6
353	LINES	50-S1.5 *	405,288	405,288	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	50-R2.5 *	864,752	583,845	280,907	15,192	1.76	18.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	123,010	123,010	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		5,702,890	3,026,813	2,676,079	138,277	2.42	
DISTRIBUTION PLANT								
	LAND AND LAND RIGHTS							
374.4	LAND RIGHTS	65-R3	2,224,156	623,637	1,600,519	37,974	1.71	42.1
374.5	RIGHTS-OF-WAY	75-S4	3,233,107	1,512,463	1,720,644	43,020	1.33	40.0
	TOTAL ACCOUNT 374		5,457,263	2,136,100	3,321,163	80,994	1.48	
	STRUCTURES AND IMPROVEMENTS							
375.3	MEASURING AND REGULATING	60-R1.5	3,368,818	778,409	2,590,409	75,132	2.23	34.5
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5	87,670	71,276	16,394	980	1.12	16.7
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1 *	2,631,673	1,022,282	1,609,390	97,484	3.70	16.5
	OTHER BUILDINGS	33-S1	2,423,166	1,091,938	1,331,228	70,183	2.90	19.0
	TOTAL ACCOUNT 375.70		5,054,838	2,114,220	2,940,618	167,667	3.32	17.5
375.8	COMMUNICATION STRUCTURES	50-R2	16,515	5,837	10,678	340	2.06	31.4
	TOTAL ACCOUNT 375		8,527,841	2,969,742	5,558,099	244,119	2.86	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2014

Acct No.	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2015	BOOK RESERVE	FUTURE BOOK ACCRUAL	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	AMOUNT	RATE (7)=(6)/(3)	(8)=(5)/(6)
376	MAINS							
	CAST IRON	72-R1.5 *	569,217	515,419	53,798	5,993	1.05	9.0
	BARE STEEL	72-R1.5 *	70,581,503	60,169,281	10,412,222	1,017,220	1.44	10.2
	OTHER	72-R1.5	913,730,981	116,054,420	797,676,561	18,215,410	1.99	43.8
	TOTAL ACCOUNT 376		984,881,701	176,739,120	808,142,581	19,238,623	1.95	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5	29,774,756	5,755,273	24,019,483	1,123,315	3.77	21.4
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2.5	141,117	83,765	57,352	4,914	3.48	11.7
380	SERVICES							
	BARE STEEL	50-R0.5 *	959,087	860,960	98,127	11,323	1.18	8.7
	OTHER	50-R0.5	386,033,261	95,362,411	290,670,850	11,235,370	2.91	25.9
	TOTAL ACCOUNT 380		386,992,349	96,223,371	290,768,977	11,246,693	2.91	
381	METERS	43-S1.5	34,063,584	14,454,637	19,608,947	847,905	2.49	23.1
381	METERS - AMR	15-S2.5	22,898,639	5,119,111	17,779,528	1,737,541	7.59	10.2
382	METER INSTALLATIONS	55-R2.5	34,025,690	10,793,435	23,232,255	661,873	1.95	35.1
383	HOUSE REGULATORS	40-S2	10,314,152	3,133,857	7,180,295	261,468	2.54	27.5
384	HOUSE REGULATOR INSTALLATIONS	35-S3	3,864,772	2,834,480	1,030,292	70,321	1.82	14.7
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	6,720,006	2,699,886	4,020,120	293,709	4.37	13.7
	OTHER EQUIPMENT							
387	GENERAL	30-R0.5	133,851	54,006	79,845	8,951	6.69	8.9
387.4	CUSTOMER INFORMATION SERVICES	25-R2.5	3,113,728	529,158	2,584,570	158,853	5.10	16.3
	TOTAL ACCOUNT 387		3,247,579	583,164	2,664,415	167,804	5.17	
	TOTAL DISTRIBUTION PLANT		1,530,909,450	323,525,941	1,207,383,507	35,979,279	2.35	
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	40-R2.5	49,821	47,969	1,852	121	0.24	15.3
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,947,328	2,740,810	206,518	32,371	1.10	6.4
391.11	EQUIPMENT	15-SQ	49,805	35,862	13,943	1,204	2.42	11.6
391.12	INFORMATION SYSTEMS	5-SQ	2,197,893	1,505,675	692,218	364,994	16.61	1.9
	TOTAL ACCOUNT 391		5,195,027	4,282,347	912,679	398,569	7.67	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2014

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2015 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	120,982	73,533	47,449	8,061	6.66	5.9
393	STORES EQUIPMENT	20-SQ	16,675	16,344	331	92	0.55	3.6
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	12,384,277	5,587,288	6,796,989	431,696	3.49	15.7
394.12	CNG FACILITIES	12-S1.5	1,953,498	1,953,091	407	155	0.01	2.6
	TOTAL ACCOUNT 394		14,337,774	7,540,379	6,797,396	431,851	3.01	
395	LABORATORY EQUIPMENT	20-SQ	72,218	50,595	21,623	3,149	4.36	6.9
396	POWER OPERATED EQUIPMENT	12-L3	1,435,493	1,398,850	36,643	7,976	0.56	4.6
	COMMUNICATION EQUIPMENT							
397.1	TELEPHONE	10-SQ	342,307	320,280	22,027	14,746	4.31	1.5
397.24	RADIO	15-SQ	2,339,889	2,224,097	115,792	108,999	4.66	1.1
397.5	TELEMETERING	17-R3	828,223	652,964	175,259	36,253	4.38	4.8
	TOTAL ACCOUNT 397		3,510,419	3,197,341	313,078	159,998	4.56	
398	MISCELLANEOUS EQUIPMENT	15-SQ	570,771	352,737	218,034	19,769	3.46	11.0
	TOTAL GENERAL PLANT		25,309,180	16,960,095	8,349,085	1,029,586	4.07	
	SUBTOTAL DEPRECIABLE PLANT		1,561,921,520	343,512,849	1,218,408,671	37,147,142	2.38	
AMORTIZABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT		18,307,267	5,036,786	13,270,481	2,565,989	**	
305	STRUCTURES AND IMPROVEMENTS			(4,583)				
362	GAS HOLDERS			(1,609)				
362.1	ENVIRONMENTAL REMEDIATION			(1,025,586)				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		479,275	211,225				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		1,125,911	995,749	130,162	103,201	**	
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			39				
	SUBTOTAL AMORTIZABLE PLANT		19,912,453	5,212,021	13,400,643	2,669,190		
NONDEPRECIABLE PLANT			172,413					
	TOTAL GAS PLANT		1,582,006,386	348,724,870	1,231,809,314	39,816,332		

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

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2009	4,149,787	147,419	(4,002,369)
2010	5,366,925	145,320	(5,221,605)
2011	5,725,389	53,234	(5,672,155)
2012	3,151,214	25,333	(3,125,881)
2013	<u>2,838,110</u>	<u>157,757</u>	<u>(2,680,353)</u>
Total	21,231,426	529,063	(20,702,362)
Five Year Amortization of Negative Net Salvage			(4,140,474)

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

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

Response: Not Applicable

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

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

Response: Refer to Exhibit No. 6, Schedule 2, Pages 2 through 5.

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended November 30, 2014

Line No.	Description	Per Books Twelve Months Ended Nov. 30, 2014	Adjustments	Normalized Twelve Months Ended Nov. 30, 2014
		\$		\$
1	FICA	1,995,378	62,713	2,058,091
2	FUTA & SUTA	221,927	0	221,927
3	Property Tax	546,121	1,129	547,250
4	Capital Stock	350,530	(81,326)	269,204
5	License and Franchise	279	0	279
6	Sales and Use	(334,604)	443,000	108,396
7	Other	6,899	0	6,899
8	Total Taxes Other Than Income Taxes	<u>2,786,530</u>	<u>425,516</u>	<u>3,212,046</u>

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In FICA Tax
Twelve Months Ended November 30, 2014

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$	<u>Reference</u>
<u>HTY Experience Ratio Calculation</u>			
1	Labor charged to O&M per Books	27,513,589	Exh 4, Sch 1, Pg 2, Ln 1+2
2	Total FICA charged per Books	<u>1,995,378</u>	Exh 6, Sch 2, Pg 2
3	FICA Experience Factor	7.2523%	Ln 2 / Ln 1
<u>HTY FICA Adjustment</u>			
4	O&M Payroll Adjustment	1,119,411	Exh 4, Sch 1, Pg 2, Ln 1
5	O&M Incentive Compensation Adjustment	<u>(254,672)</u>	Exh 4, Sch 1, Pg 2, Ln 2
6	Total O&M Payroll & Incentive Adjustment	864,739	Ln 4 + Ln 5
7	Annualized Payroll Tax FICA Adjustment	<u><u>62,713</u></u>	Ln 6 x Ln 3

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In Property Tax
Twelve Months Ended November 30, 2014

<u>Line No.</u>	<u>Description</u>		<u>Annualized Nov. 30, 2014 \$</u>
1	2013 PURTA Tax on property as of 12/31/2013		156,797
2	Locally Assessed PA Property Tax - Latest Paid		11,391
3	WV Tax Year as of 12/31/2013 Assessed Value on Stored Gas	19,042,633	
4	2013 WV Tax Year Effective Tax Rate	<u>0.01990594</u>	
5	Annualized WV Property Tax on Stored Gas		<u>379,062</u>
6	Total Property Tax Expense - Annualized	Line 1 + Line 2 + Line 5	547,250
7	Property Tax Expense - Per Books		<u>546,121</u>
8	Total Property Tax Adjustment	Line 6 - Line 7	<u><u>1,129</u></u>

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In Capital Stock Tax
Twelve Months Ended November 30, 2014

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Annualized Nov. 30, 2014 \$</u>
1	Capital Stock Value - Per 2013 Return		417,130,030
2	Allocating Percentage - Per 2013 Return		0.963243
3	Capital Stock Taxable Value - Per 2013 Return	Line 1 x Line 2	401,797,581
4	2014 Capital Stock Tax Rate		0.00067
5	Annualized Capital Stock Tax	Line 3 x Line 4	269,204
6	Capital Stock Tax Expense - Per Books		350,530
7	Total Capital Stock Tax Adjustment	Line 5 - Line 6	(81,326)

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

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

Response:

See pages 2 through 20 for a copy of the latest capital stock tax report. The 2013 capital stock tax settlement has not been received yet.

1010013171

RCT-101 (07-13) PAGE 1 OF 6
PA CORPORATE TAX REPORT 2013

DEPARTMENT USE ONLY

A A = 1120 B = 1120S C = 1120C D = 1120F E = 1120H F = 1065 G = 1040 H = Other

STEP A

Tax Year Beginning **XX 01012013** Tax Year Ending **XX 12312013**

STEP B

Amended Report	XX	N	52-53 Week Filer	XX	N	First Report	XX	N
Federal Extension Granted	XX	Y	Address Change	XX	N	KOZ/EIP/SDA Credit	XX	N
Regulated Inv. Co.	XX	N	Change Fed Group	XX	N	File Period Change	XX	N

STEP C

Revenue ID	XX	1000666779	Parent Corporation EIN
Federal EIN	XX	251100252	
Business Activity Code	XX	221210	
Corporation Name	XX	COLUMBIA GAS OF PENNSYLVANIA, INC.	
Address Line 1	XX	200 CIVIC CENTER DRIVE	
Address Line 2	XX		
City	XX	COLUMBUS	
State	XX	OH	
ZIP	XX	43215	

USE WHOLE DOLLARS ONLY

STEP E:

STEP D	A. Tax Liability from Tax Report (can not be less than zero)	B. Estimated Payments & Credits on Deposit	C. Restricted Credits	Payment Due/Overpayment Calculation: A minus B minus C See Instructions
CS/FF	357600	205923	0	151677
LOANS	0	0	0	0
CNI	3563457	2428560	0	1134897
TOTAL	3921057	2634483	0	1286574

STEP F: Transfer/Refund Method: (See Instructions.)

E-File Opt Out: (See Instructions.) N

- ☐ Transfer: Amount to be credited to the next tax year after offsetting all unpaid liabilities
- ☐ Refund: Amount to be refunded after offsetting all unpaid liabilities

STEP G: Corporate Officer (Sign affirmation below)

NAME **BRUCE SEDLOCK**
PHONE **6144604641**
EMAIL **BSEDLOCK@NISOURCE.COM**

FORM **1062**
BARCODE **0000**

3Y4623 2.000

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature

Bruce Sedlock

Date **9-30-10/K**

1010013271

REVENUE ID 1000666779
TAX YEAR END 12312013 NAME COLUMBIA GAS OF PENNSYLVAN
RCT-101 PAGE 2 OF 6 PA CORPORATE TAX REPORT 2013

SECTION A: CS/FF

OLDEST PERIOD FIRST	TAX PERIOD BEGINNING	TAX PERIOD ENDING	BOOK INCOME			
YEAR 1	01012009	12312009	33709272	Investment in LLC	XX	N
YEAR 2	01012010	12312010	49191510	Holding Company	XX	N
YEAR 3	01012011	12312011	41538857	Family Farm	XX	N
YEAR 4	01012012	12312012	46707371			
YEAR 5						
YEAR 6						
YEAR 7						
CUR YR	01012013	12312013	56107217			



USE WHOLE DOLLARS ONLY

2. TOTAL BOOK INCOME (sum of income for all tax periods up to, but not over 6 years total)	2	227254227
3. DIVISOR (In years and in part years rounded to three decimal places) See instructions.	3	5.000
4. Divide Line 2 by Line 3.	4	45450845
5. AVERAGE BOOK INCOME - Enter Line 4, or if Line 4 is less than zero enter "0".	5	45450845
6. Divide Line 5 by 0.095.	6	478429947
7. Shareholders' equity at the END of the current period	7	474866816
8. Shareholders' equity at the BEGINNING of the current period	8	426407058
9. If Line 7 is more than twice as great or less than half as much as Line 8, add Lines 7 and 8 and divide by 2. Otherwise enter Line 7.	9	474866816
10. NET WORTH - Enter Line 9, or if Line 9 is less than zero enter "0".	10	474866816
11. Multiply Line 10 by 0.75.	11	356150112
12. Add Lines 6 and 11.	12	834580059
13. Divide Line 12 by 2.	13	417290030
14. Valuation deduction	14	-160000
15. CAPITAL STOCK VALUE - Line 13 minus Line 14, but not less than zero. If 100% taxable, enter Line 15 on Line 17.	15	417130030
16. Proportion of taxable assets or apportionment proportion (from Schedule A-1, Line 5)	16	0.963243
17. TAXABLE VALUE - Multiply Line 15 by Line 16. If less than zero, enter "0".	17	401797581
18. CAPITAL STOCK/FOREIGN FRANCHISE TAX - Multiply Line 17 by 0.00089.	18	357600

Total Beginning of
Taxable Year Assets 1475427875

Total End of Taxable
Year Assets 1619054475

3Y4884 2.000



1010013271

1010013371

REVENUE ID
TAX YEAR END
RCT-101 PAGE 3 OF 6

1000666779
12312013 NAME COLUMBIA GAS OF PENNSYLVAN
PA CORPORATE TAX REPORT 2013

SECTION B: Bonus Depreciation

1. Current year fed. deprec. of 168k prop.	1	66538227	Business Trust	XX	N
2. Current year adj. for disp. of 168k prop.	2	1033267	Solidation Only	XX	N
3. Other adjustments	3	0	Single-Member LLC	XX	N
(Attach schedule C-3 if claiming bonus depreciation.)			Multi-Member LLC	XX	N
			PA S Corporation	XX	N
			Taxable Built-in Gains	XX	N

1010013371



USE WHOLE DOLLARS ONLY

SECTION C: CORPORATE NET INCOME TAX

1. Income or loss from federal return on a separate-company basis	1	-6012965
2. DEDUCTIONS:		
A. Corporate dividends received (from Schedule C-2, Line 6)	2A	0
B. Interest on U.S. securities (GROSS INT less EXPENSES)	2B	0
C. Curr yr. addtl. PA deprec. plus adjust. for sale (Attach Schedule C-3.)	2C	5453313
D. Other (Attach schedule.) See Instructions.	2D	0
TOTAL DEDUCTIONS - Sum of A through D	2	5453313
3. ADDITIONS:		
A. Taxes imposed on or measured by net income (Attach schedule.)	3A	2778025
B. Tax preference items (attach copy of federal Form 4626.)	3B	0
C. Employment incentive payment credit adjustment (Attach Schedule W.)	3C	0
D. Current year bonus depreciation (Attach Schedule C-3.)	3D	56224787
E. Other (Attach schedule.) See Instructions.	3E	0
TOTAL ADDITIONS - Sum of A through E	3	59002812
4. Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3)	4	47536534
5. Total nonbusiness income or loss	5	0
6. Income or loss to be apportioned (Line 4 minus Line 5)	6	47536534
7. Apportionment proportion (from Schedule C-1, Line 5)	7	0.937969
8. Income or loss apportioned to PA (Line 6 times Line 7)	8	44587795
9. Nonbusiness income or loss allocated to PA	9	0
10. Taxable income or loss after apportionment (Line 8 plus Line 9)	10	44587795
11. Total net operating loss deduction (from RCT-103)	11	8917559
12. PA taxable income or loss (Line 10 minus Line 11)	12	35670236
13. Corporate net income tax (Line 12 times _____; if Line 12 is less than zero, enter "0")	13	3563457



1010013371

1010013471

REVENUE ID 1000666779
TAX YEAR END 12312013 NAME COLUMBIA GAS OF PENNSYLVAN
RCT-101 PAGE 4 OF 6 PA CORPORATE TAX REPORT 2013

SECTION D: LOANS TAX

1. Foreign corporations Only. Did this corporation have a fiscal officer resident in Pennsylvania? XX N
2. Did this corporation have indebtedness outstanding to individual residents and/or partnerships resident in Pennsylvania? XX N
3. Did this corporation have indebtedness outstanding held by a trustee, agent or guardian for a resident individual taxable in its own right or by an executor or administrator of an estate wherein the decedent was a resident of Pennsylvania? XX N



List outstanding indebtedness. Attach a separate schedule if additional space is needed.

Interest Amount	Interest Rate	Taxable Value	Taxable		
0	00.000	0	Indebtedness	XX	0
0	00.000	0			
0	00.000	0	Loans Tax	XX	0

SCHEDULE A-1: Apportionment Schedule For Capital Stock/Foreign Franchise Tax (Include Form RCT-102, RCT-105 or RCT-106.)

Three Factor				Single Factor		
Property - PA	1 A	1374156336	1 C	0.951759	Numerator	4 A
Property - Total	1 B	1443807486			Denominator	4 B
Payroll - PA	2 A	43348135	2 C	1.000000		
Payroll - Total	2 B	43348135				
Sales - PA	3 A	501042730	3 C	0.937969	Apportionment	5
Sales - Total	3 B	534178589			Proportion	0.963243

SCHEDULE C-1: Apportionment Schedule For Corporate Net Income Tax (Include Form RCT-106.)*

Three Factor				Single Factor		
Property - PA	1 A	0	1 D	00.000000	Numerator	4 A
Property - Total	1 B	0			Denominator	4 B
Payroll - PA	2 A	0	2 D	00.000000		
Payroll - Total	2 B	0				
Sales - PA	3 A	501042730	3 D	00.937969	Apportionment	5
Sales - Total	3 B	534178589			Proportion	0.937969

*Refer to the Instructions in the CT-1 PA Corporation Tax Booklet (REV-1200) found at www.revenue.state.pa.us.



1010013471

1010013571

REVENUE ID 1000666779
TAX YEAR END 12312013 NAME COLUMBIA GAS OF PENNSYLVAN
RCT-101 PAGE 5 OF 6 PA CORPORATE TAX REPORT 2013

SECTION E: CORPORATE STATUS CHANGES

Final Report XX N

PA Corporations:

Did you ever transact business anywhere? XX N If yes, enter date all business activity ceased XX

Did you hold assets anywhere? XX N If yes, enter date of final disposition of assets* XX

Foreign Corporations:

Did you ever transact business in PA? XX N If yes, enter date PA business activity ceased XX

Did you hold assets in PA? XX N If yes, enter date of final disposition of PA assets* XX



*Schedule of Disposition of Assets must be completed and filed with this report.

Has the corporation sold or transferred in bulk 51 percent or more of any class of assets? (See Instructions.) XX N
If yes, enter the following information. (Attach a separate schedule if additional space is needed.)

Purchaser Name XX
Address Line 1 XX
Address Line 2 XX
City XX
State XX
ZIP XX

SECTION F: GENERAL INFORMATION QUESTIONNAIRE

Describe corporate activity in PA PUBLIC UTILITY - NATURAL GAS DISTRIBUTION
Describe corporate activity outside PA STORAGE OF NATURAL GAS
Other states in which taxpayer has activity

State of Incorporation XX PA Incorporation Date XX 06231960

1. Does any corporation, individual or other business entity hold all or a majority of the stock of this corporation? XX Y
2. Does this corporation own all or a majority of stock in other corporations? If yes, complete Schedule X. XX Y
3. Is this taxpayer a partnership that elects to file federal taxes as a corporation? XX N
4. Has the federal government changed taxable income as originally reported for any prior period for which reports of change have not been filed in PA? XX N

If yes: First Period End Date: XX Last Period End Date: XX

Accounting Method - Federal Tax Return

A A = Accrual C = Cash O = Other

Other

Accounting Method - Financial Statements

C A = Accrual C = Cash O = Other

Other

3Y4003 2.000



1010013571

1010013671

REVENUE ID 1000666779
TAX YEAR END 12312013 NAME COLUMBIA GAS OF PENNSYLVAN
RCT-101 PAGE 6 OF 6 PA CORPORATE TAX REPORT 2013
SCHEDULE OF REAL PROPERTY IN PA (Attach a separate schedule if additional space is needed.)

O = Own
R = Rent

Street Address

City

County

KOZ/KOEZ

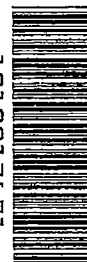
XX 0 TOO NUMEROUS TO DETAIL VARIOUS

XX

XX

XX

1010013671



CORPORATE OFFICERS

SSN

Last Name

First Name

MI

(See Instructions.)

President/Managing Partner	XX		KEMPIC	MARK	R
Vice President	XX		MULPAS	JOSEPH	W
Secretary	XX		SMITH	ROBERT	E
Treasurer/Tax Manager	XX		VAJDA	DAVID	J

PREPARER'S INFORMATION

Mail to Preparer	XX	N
Firm Federal EIN	XX	
Firm Name	XX	
Address Line 1	XX	
Address Line 2	XX	
City	XX	
State	XX	
ZIP	XX	

I affirm under penalties prescribed by law this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature

Date

INDIVIDUAL PREPARER

PHONE

EMAIL

PTIN/SSN



1010013671

Columbia Gas of Pennsylvania, Inc.

25-1100252

RCT-101, Page 1, Step D, Tax Summary, Payments and Credits Detail

	Cap.Stock Fran.	Loans Tax	Corp.Net Inc.
	-----	-----	-----
Applied from REV-855			
Tentative payments	205,923.		417,560.
Payments with extension			2,011,000.
Keystone Opp Zone			
Credits:			
Neighborhood Assist.			
Employment Incentive			
Educational Imp.			
Coal Waste Removal			
Jobs Creation Tax			
Pennsylvania R & D			
	-----	-----	-----
Totals	205,923.		2,428,560.
	=====	=====	=====

RCT-103 (08-13) NET OPERATING LOSS SCHEDULE (File with Form RCT-101.)

Tax Year Beginning 01012013 Revenue ID 1000666779
Tax Year Ending 12312013
Corporation Name COLUMBIA GAS OF PENNSYLVANIA, INC.

Part A

1. Taxable Income from RCT-101, Section C, Line 10 44587795
2. Total net operating loss carryforward to current period (Total, Column C below) 212147785
3. Line 1 multiplied by 0.20. (See Instructions below.) 8917559
4. Net operating loss deduction allowed for current tax period 8917559

Part B

	(A) Tax Period Beginning	(B) Tax Period Ending	(C) Net Loss Carryforward to Current Period	(D) Amount Deducted (Current Period)	(E) Net Loss Carryforward to Next Period
1			0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
6			0	0	0
7			0	0	0
8			0	0	0
9			0	0	0
10			0	0	0
11			0	0	0
12			0	0	0
13			0	0	0
14			0	0	0
15			0	0	0
16	01012008	12312008	138693062	8917559	129775503
17			0	0	0
18	01012010	12312010	3663502	0	3663502
19	01012011	12312011	69791221	0	69791221
20			0	0	0
TOTAL			212147785	8917559	

Use percentage from the Net Operating Loss chart in the CT-1 PA Corporation Tax Booklet (REV-1200) found at www.revenue.state.pa.us.

If Line 3 is 3000000 or less, enter the lesser of Line 1 or Line 2 on Line 4, not to exceed 3000000.
(use applicable year allowance) (use applicable year allowance)

If Line 3 exceeds 3000000, enter the lesser of Line 2 or Line 3 or Line 4.
(use applicable year allowance)

3D4645 2.000

1030013171

1030013171

REV-798 CT (05-12)

pennsylvania
DEPARTMENT OF REVENUE

SCHEDULE C-2 PA DIVIDEND DEDUCTION SCHEDULE

TAX YEAR
BEGINNING _____

CORPORATION NAME _____ REVENUE ID _____

TAX YEAR
ENDING _____

1	Federal Schedule C, Line (20), Total Deductions	1	
2	Federal Schedule C, Line (15), Foreign Dividend Gross-Up (Section 78)	2	
3	Dividends from less-than-20%-owned foreign corporations listed on Lines (13) and (14) of federal Schedule C x 70% - 0.70	3	
4	Dividends from 20%-or-more-owned foreign corporations listed on Lines (13) and (14) of federal Schedule C x 80% - 0.80	4	
5	Dividends listed on Lines (13) and (14) of federal Schedule C from foreign corporations that meet the "80% voting and value test" of IRC §1504(a)(2) and otherwise would qualify for 100% deduction under IRC §243(a)(3) if they were a domestic corporation. Do not list any amounts included in Item 4.	5	
6	Total PA Dividend Deduction - Add Lines 1, 2, 3, 4 and 5 Enter this amount at Section C, Line (2A) on RCT-101.	6	

SCHEDULE X

Taxpayers completing this schedule must provide beginning and ending balance sheets,
reflecting the consolidated net worth of the taxpayer and all subsidiaries.

TAX YEAR
BEGINNING 01/01/2013

CORPORATION NAME Columbia Gas of Pennsylvania, Inc. REVENUE ID 1000666779

TAX YEAR
ENDING 12/31/2013

Name	File in PA	Revenue ID	EIN
COLOMBIA GAS OF PA RECEIVABLES CO	N		27-2016379

Name, SSN, EIN and/or Revenue ID Number of any individual or business entity owning all or a majority of the stock of the taxpayer.

Name	SSN or EIN	Revenue ID
niSource Gas Dist Group, Inc.	46-3083381	

Schedule C-3 Adjustment for Bonus Depreciation
This schedule must be updated each year and submitted with RCT-101.

[illegible]

Amount of 100% Bonus Depreciation Taken in Current Year

Schedule C-4 Adjustment for Disposition of Section 168(k) Property & Recapture of Depreciation on Listed Property

A	B	C	D	E	F
Year of Purchase	Federal Accumulated Depreciation	Disallowed Bonus Depreciation	Column B minus Column C	Additional PA Depreciation	Adjustment for Disposition
12/31/2009	331,392.	246,925.	84,467.	36,200.	210,725.
12/31/2010	133,716.	105,373.	28,343.	12,147.	93,226.
12/31/2011	2,187.	1,913.	274.	117.	1,796.
12/31/2012	204,602.	190,576.	14,026.	6,011.	184,565.
12/31/2013	31,557.	31,557.			31,557.
Total	2,389,824.	1,440,234.	949,590.	406,967.	1,033,267.

REV-991 CT (05-12)

pennsylvania

DEPARTMENT OF REVENUE

CORPORATION NAME Columbia Gas of Pennsy REVENUE ID 1000666779

TAX YEAR BEGINNING 01/01/2013

TAX YEAR ENDING 12/31/2013

SCHEDULE A-3 ADJUSTMENTS TO NET INCOME PER BOOKS

(See CT-1 booklet at www.revenue.state.pa.us for requirements to complete this schedule)

PART A

1. Net Income per Books from federal Schedule M-1 or federal Schedule M-3.	<u>56,452,347.</u>	
Additions		
2. Dividends from subsidiary corporations not included in Line 1		
3. Losses from subsidiary corporations deducted in arriving at Line 1		
4. Losses from limited liability companies deducted in arriving at Line 1*		
5. Distributions from limited liability companies not included in Line 1*		
6. Other (Itemize)		
7. Total Lines 1 to 6	<u>56,452,347.</u>	
Reductions		
8. Income from subsidiary corporations included in Line 1		<u>345,130.</u>
9. Income from limited liability companies included in Line 1*		
10. Distributions to materially participating member of limited liability companies**		
11. Other (Itemize)		
12. Total Lines 8 to 11		<u>345,130.</u>
13. Revised Net Income per Books (Line 7 minus Line 12)		<u>56,107,217.</u>

* Any taxpayer making these adjustments must provide a copy of federal Schedule K-1, if the investee LLC files federal Form 1065, or a reconciliation of beginning and ending net worth of the investee LLC, if the investee LLC is a disregarded entity.

** This reduction may only be taken by LLCs and business trusts not taxed as corporations for federal income tax purposes. Taxpayers claiming this reduction must complete Part B below.

PART B

Name of Member	Current-Year Distribution	
SSN or EIN of Member	Less Current-Year Distribution Included in Prior-Year Reduction	
How does member qualify as materially participating under IRC Section 469?	Plus Current-Year Reduction distributed in subsequent year	
	Current-Year Reduction	
Name of Member	Current-Year Distribution	
SSN or EIN of Member	Less Current-Year Distribution Included in Prior-Year Reduction	
How does member qualify as materially participating under IRC Section 469?	Plus Current-Year Reduction distributed in subsequent year	
	Current-Year Reduction	
Name of Member	Current-Year Distribution	
SSN or EIN of Member	Less Current-Year Distribution Included in Prior-Year Reduction	
How does member qualify as materially participating under IRC Section 469?	Plus Current-Year Reduction distributed in subsequent year	
	Current-Year Reduction	

Total Reduction from Supplemental Schedule (Attach additional schedule(s) if necessary)

Total Reduction for Distributions to Materially Participating Members (Carry to Part A - Line 10), ...

TAX YEAR
BEGINNING 01/01/2013TAX YEAR
ENDING 12/31/2013CORPORATION NAME Columbia Gas of Penn REVENUE ID 1000666779**C-5 Schedule of Taxes**

1. PA Corporate Net Income Tax	2,571,205.	
2. Philadelphia Business Privilege Tax - Net Income Portion . .		
3. Income Taxes - Other States	206,820.	
4. Local Income Taxes		
5. Other Income Taxes	6,417.	
6. Total Income Taxes (Total of Lines 1 to 5)		2,784,442.
7. PA Capital Stock/Foreign Franchise Tax	331,334.	
8. Philadelphia Business Privilege Tax - Gross Rec Portion . .		
9. Payroll Taxes	2,078,006.	
10. Real Estate Taxes	572,874.	
11. Sales and Use Tax	383,982.	
12. Business Privilege Tax - Other than Income		
13. Occupancy Tax		
14. Local Taxes - Not Based on Income		
15. Other Taxes - Not Based on Income	2,886.	
16. Total Taxes Not Imposed on or Measured by Income (Total Lines 7 to 15)		3,369,082.
17. Total Tax Expense Reported on Federal Income Tax Return (Total Lines 6 and 16)		6,153,524.

Schedule OA - Other Additions

Description	Amount
Total	

Schedule OD - Other Deductions

Description	Amount
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total	

RCT-106 (07-13)
INSERT SHEET
FILE WITH FORM RCT-101
Page 1

1060013101

pennsylvania
DEPARTMENT OF REVENUE

CORPORATION NAME Columbia Gas of Pennsylv REVENUE ID 1000666779
TAX YEAR BEGINNING 01/01/2013
TAX YEAR ENDING 12/31/2013

Schedules 1 and 2 of this Insert Sheet must be completed by Pennsylvania corporations claiming the exemption for tangible and intangible assets for capital stock tax purposes and foreign corporations electing to use the single-factor, exempt-asset fraction for foreign franchise tax purposes.

Tables 1, 2 and 3 of this Insert Sheet must be completed by all corporations apportioning taxable income and by foreign and Pennsylvania corporations using the three-factor formula to calculate the taxable value of capital stock.

A. AVERAGE TOTAL ASSETS [Carry to RCT-101, Schedule A-1, Line (4b)] \$ _____

B. Less: AVERAGE EXEMPT ASSETS - Tangibles (From Schedule 1, below) \$ _____

Intangibles (From Schedule 2, below) \$ _____

Pollution Control Devices \$ _____ \$ _____

(See Instructions.)

C. AVERAGE ASSETS TAXABLE IN PA [Carry to RCT-101, Schedule A-1, Line (4a)] \$ _____

D. PROPORTION OF TAXABLE ASSETS (Calculate to six decimal places.) $\frac{\text{AVERAGE TAXABLE ASSETS}}{\text{AVERAGE TOTAL ASSETS}} = \bullet$ [Carry to RCT-101, Schedule A-1, Line (6)]

EXEMPTION CLAIMED FOR TANGIBLE AND INTANGIBLE ASSETS (Use whole dollars only.)

SCHEDULE 1 EXEMPT TANGIBLE ASSETS (Attach additional schedule if necessary.)	Net Book Value - Beginning		Net Book Value - Ending		E Amount of Exemption Claimed for Average Value of Tangible Assets Located Outside of PA (Col. B + D) ÷ 2
	A Inside PA	B Outside PA	C Inside PA	D Outside PA	
1. Buildings					
2. Equipment and Fixtures . .					
3. Land					
4. Leasehold Improvements .					
5. Motor Vehicles					
6. Rolling Stock and all other Movable Property					
7. Other Tangible Property (Attach Schedule.)					
8. Inventories					
TOTALS					

NOTE: If there was a substantial change during the year, attach a detailed explanation.

SCHEDULE 2 EXEMPT INTANGIBLE ASSETS (Attach additional schedule if necessary.)	A Number of Shares or %	B Date Acquired	C Date Sold	D Held (Full Year or No. of Days)	E Book Value	F Exemption Claimed
1. Stocks of PA Corporations						
2. Stocks of Foreign Corporations (More than 50 percent owned)						
3. Student Loan Assets						
4. U.S. Securities						
5. Exempt State and Local Securities .						
6. National Bank Shares						
7. TOTALS (For Exemption Purposes)						

1060013101

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TABLES SUPPORTING DETERMINATION OF APPORTIONMENT
PERCENTAGE (Use whole dollars only.)

Apportionment for:

☒ Capital Stock/Foreign Franchise and Corporate Net Income Taxes ☐ Capital Stock/Foreign Franchise Tax Only ☐ Corporate Net Income Tax Only

Columbia Gas of Pennsylvania

1000666779

TAX YEAR BEGINNING 01/01/2013
TAX YEAR ENDING 12/31/2013

CORPORATION NAME

REVENUE ID

TABLE 1 - PROPERTY FACTOR	Description	Inside PA		Inside and Outside PA	
		Beginning of Period	End of Period	Beginning of Period	End of Period
Tangible Property Owned (original cost value)					
	Inventory, ...	9,542,217.	13,083,021.	73,814,649.	88,112,889.
	Buildings and Depreciable Assets	1,245,583,787.	1,392,016,545.	1,245,583,787.	1,392,016,545.
	Land	5,718,477.	5,916,576.	5,718,477.	5,916,576.
	Other Real and Tangible Personal Property, ...				
	Partner's Share of Property Owned by Partnerships				
	Less Construction In Progress (If Included above)	()	()	()	()
	Totals	1,260,844,481.	1,411,016,142.	1,325,116,913.	1,486,046,010.
	Total Beginning and End of Period		2,671,860,623.		2,811,162,923.
	Average Value (1/2 of Above), ...		1,335,930,312.		1,405,581,462.
	Add: Corporate Tangible and/or Real Property Rented*		38,226,024.		38,226,024.
	Partnership Tangible and/or Real Property Rented*				
	Total Average Value	(A)	1,374,156,336.	(B)	1,443,807,486.

*Eight times net annual rental rate (Attach schedule.)

(C) Property Factor (Divide A by B; calculate to six decimal places.) 0.951759 Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines 1A, 1B and 1C.

*(D) Property Factor Calculation (Multiply C by the appropriate property weight factor.) Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 1A, 1B and 1D.

TABLE 2 - PAYROLL FACTOR	Description	Inside PA	Inside and Outside PA
Wages, Salaries, Commissions and Other Compensation to Employees In:			
Cost of Goods Sold			
Compensation of Officers			
Salesman's Salaries and Commissions			
Other Payroll		43,348,135.	43,348,135.
Partner's Share of Payroll from Partnerships			
Total Payroll	(A)	43,348,135.	(B) 43,348,135.

(C) Payroll Factor (Divide A by B; calculate to six decimal places.) 1.000000 Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines 2A, 2B and 2C.

*(D) Payroll Factor Calculation (Multiply C by the appropriate payroll weight factor.) Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 2A, 2B and 2D.

TABLE 3 - SALES FACTOR	Description	Inside PA		Inside and Outside PA	
	Sales (net of returns and allowances)		479,022,422.		512,158,281.
	Interest, Rents, Royalties		1,230,737.		1,230,737.
	Gross Receipts from the Sale of Other Business Assets (except securities), Unless you are a Securities Dealer		179,010.		179,010.
	Other Sales (receipts only)		20,610,561.		20,610,561.
	Partner's Share of Sales from Partnerships				
	Total Sales	(A)	501,042,730.	(B)	534,178,589.

(C) Sales Factor (Divide A by B; calculate to six decimal places.) 0.937969 Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines 3A, 3B and 3C.

*(D) Sales Factor Calculation (Multiply C by the appropriate sales weight factor.) 0.937969 Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 3A, 3B and 3D.

Special apportionment to be completed only by railroad, truck, bus and airline companies; pipeline or natural gas companies; and water transportation companies. Refer to instructions.

(A) NUMERATOR (A) = (C)

(B) DENOMINATOR (B)
Carry (A), (B) and (C) over to RCT-101, Schedules C-1 and/or A-1, as applicable, Lines 4A, 4B and 5.

* Use figures from the RCT-106, Insert Sheet chart in the CT-1 PA Corporation Tax Booklet, REV-1200, found at www.revenue.state.pa.us.

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1060013201

BUREAU OF CORPORATION TAXES
PO BOX 280705
HARRISBURG PA 17128-0705



pennsylvania
DEPARTMENT OF REVENUE

Exhibit No. 6
Schedule 87-14
Attachment A

**PA ANNUAL EXTENSION-APPROVED
CORPORATION TAX**

**COLUMBIA GAS OF PENNSYLVANIA INC
200 CIVIC CENTER DR
COLUMBUS OH 43215-4138**

REVENUE ID:.....1000666779
FEIN:.....251100252
NOTICE NUMBER:.....BU1000467440
MAIL DATE:.....03/13/2014
TAX PERIOD BEGIN DATE:.....01/01/2013
TAX PERIOD END DATE:.....12/31/2013
DATE RETURN DUE:.....04/15/2014
DATE OF REQUEST:.....03/04/2014
EXTENDED DUE DATE:.....10/15/2014

Dear Taxpayer:

This notice acknowledges receipt of your request and approves an extension of time to file the Pennsylvania tax report.

For Pennsylvania taxes not contingent upon federal extension, the State extension is indicated above. For taxes contingent upon a federal extension, the state extended due date will be no more than 30 days following the federal due date.

Please note no extension of time is permitted for the Payment of taxes. To avoid penalties and interest charges, please submit all payments by their established due dates.

Thank you for your attention in this matter. Should you have any questions or if there are errors in the account details above, please call 717-787-2632.

Sincerely,

PA Department of Revenue
Bureau of Corporation Taxes

000BU1000467440 02 02 00074 1 00



Form 7004
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

► File a separate application for each return.
Information about Form 7004 and its separate instructions is at www.irs.gov/form7004.

CMB No. 1546-0233

Print
or
Type

Name
NiSource Inc.

Identifying number
35-2108964

Number, street, and room or suite no. (If P.O. box, see instructions.)
801 E. 86th Avenue

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).
Merrillville, IN 46410

Note. File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

Part I Automatic 6-Month Extension

1a Enter the form code for the return that this application is for (see below).

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below).

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4961 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☒ **X**
If checked, attach a statement, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ☐

5 a The application is for calendar year 20**13**, or tax year beginning _____, 20____, and ending _____, 20____

b Short tax year. If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (see instructions-attach explanation)

6 Tentative total tax	6	
7 Total payments and credits (see instructions)	7	
8 Balance due. Subtract line 7 from line 6 (see instructions)	8	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 7004 (Rev. 12-2012)

s:\CorpSec\LtIs\NISource Entity List_Current.exe

NISource Inc.
List of Current Entities--2013

<u>Company Name</u>	<u>Federal Tax I.D.</u>
NISource Inc. (DE)	35-2108964
NISource Corporate Group, Inc.	46-3050669
NISource Corporate Services Company	13-1596081
NISource Insurance Corporation, Inc.	54-1846999
NISource Energy Technologies, Inc.	35-2123828
NISource Development Company, Inc.	35-1740489
Lake Erie Land Company	35-1798438
NDG Douglas Properties, Inc.	35-1853485
NISource Retail Services, Inc.	06-1713246
EnergyUSA, Inc. (IN)	35-2073844
EnergyUSA-TPC Corp.	35-2116555
Columbia Remainder Corporation	31-1768090
IWC Resources Corporation	35-1668886
Harbour Water Corporation	35-1458468
Indianapolis Water Company	35-0414230
Irishman's Run Acquisition Corporation	35-2091741
IWC Morgan Water Corporation	35-2083542
Liberty Water Corporation	35-1905119
The Darlington Water Works Company	35-0260931
PEI Holdings, Inc.	35-1974450
NISource Gas Distribution Group, Inc.	46-3083381
Columbia Gas of Ohio, Inc.	31-0673890
Columbia Gas of Ohio Receivables Corporation	20-1082141
Columbia Gas of Kentucky, Inc.	55-0199565
Bay State Gas Company dba Columbia Gas of Massachusetts	04-3442797
Columbia Gas of Maryland, Inc.	25-1093185
Columbia Gas of Virginia, Inc.	54-0344210
Columbia Gas of Pennsylvania, Inc.	25-1100252
Columbia Gas of Pennsylvania Receivables Corp.	27-2016879
Columbia Energy Group	13-1594808
Columbia Energy Holdings Corporation	26-1716316
Central Kentucky Transmission Company	22-1712388
Columbia Gulf Transmission, LLC	74-1321143
CNS Microwave, Inc.	55-0753507
Columbia Pipeline Group Services Company	26-1716227
Crossroads Pipeline Company	35-1885801
NISource Finance Corp.	35-2105488
NISource Capital Markets, Inc.	35-1762940
Northern Indiana Public Service Company	35-0552990
NIPSCO Accounts Receivable Corporation	27-1118770

Electronic Filing

Electronic Return Acknowledgement

Tax Year	: 2013	Return No	: zzzzz
Taxpayer	: NiSource Inc. / Federal		
EFIN	: 351992		
Return Identification Number	: 35199220140725000000		
Return Type	: 1120		
Filing Type Description	: Federal Extension		
Tax Period Begin Date	: 1/1/2013		
Tax Period End Date	: 12/31/2013		
Return Status	: Accepted		
Transmisson Date and Timestamp	: 03/13/2014 08:24:48		
IRS Received Date	: 1/1/1900		
IRS Processed Date	: 03/13/2014		

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

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

Response:

Columbia Gas of Pennsylvania, Inc. maintains several contracts for the storage of gas in states outside Pennsylvania. The current amounts include property, license or franchise tax for gas storage maintained in West Virginia and Ohio Commercial Activity Tax (CAT) relating to off system sales, as follows:

<u>Type of Tax</u>	<u>For the 12 Months Ended</u> <u>11/30/2014</u>
Property – Storage	375,263
License/Franchise	179
Ohio CAT	-

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

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

a.	Actual test year	\$22,435,108
b.	Annualized test year-end	\$23,841,096
c.	Proposed test year-end	\$23,841,096

Response: See Exhibit No. 2, Sch 3, Page 4 for detail of the debt interest computation.

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

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

Response: The Company is reflecting a Columbia Gas of Pennsylvania, Inc. capital structure in its claim. No interest has been allocated from an affiliate. See Exhibit No. 2, Sch 3, Page 4 for detail of the debt interest computation.

26. Provide the following income tax data:

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

Response: For the twelve months ended November 30, 2014:

- a. See Exhibit No. 7, pages 2-4.
- b. See Exhibit No. 2, Schedule No. 3, Page 4 for interest calculation.

NiSource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

<i>Company</i>	2011 Taxable Income 1/	2012 Taxable Income 1/	2013 Taxable Income 1/	2011-2013 Taxable Income
<i>Regulated</i>				
<u>Positive Regulated Companies</u>				
Crossroads Pipeline Company	1,582,239	3,010,003	1,869,638	6,461,880
Columbia Gas of Kentucky, Inc.	(2,479,646)	4,693,457	502,062	2,715,873
Kokomo Gas and Fuel Company	190,295	-	-	190,295
Northern Indiana Public Service Company	(40,447,191)	210,808,733	80,743,430	251,104,972
Columbia Gulf Transmission Company	1,976,415	47,341,084	14,512,128	63,829,627
Columbia Hardy Corp.	1,408,077	1,804,936	2,567,494	5,780,507
Columbia Energy Group	(4,459,580)	230,871,449	(162,060,316)	64,351,553
Subtotal: Positive Regulated Companies	(42,229,391)	498,529,662	(61,865,564)	394,434,707
<u>Loss Regulated Companies</u>				
Columbia Gas of Ohio, Inc.	(76,735,632)	(3,779,440)	(48,856,838)	(129,371,910)
Northern Indiana Fuel and Light Company, Inc.	(336,882)	-	-	(336,882)
NiSource Corporate Services Company	(31,818,449)	(3,839,295)	12,140,384	(23,517,360)
Central Kentucky Transmission Company	(192,409)	48,440	48,493	(95,476)
Columbia Gas of Maryland, Inc.	(6,579,586)	(1,502,899)	(5,843,279)	(13,925,764)
Columbia Gas of Virginia, Inc.	377,248	142,030	(17,631,341)	(17,112,063)
Bay State Gas Company	(14,331,098)	(20,010,181)	5,099,512	(29,241,767)
Columbia Gas of Pennsylvania, Inc.	(70,136,260)	(39,340,808)	(6,012,965)	(115,490,033)
Subtotal: Loss Regulated Companies	(199,753,068)	(68,282,153)	(61,056,034)	(329,091,255)
Total Regulated Companies	(241,982,459)	430,247,509	(122,921,598)	65,343,452

NiSource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

<i>Company</i>	2011 Taxable Income 1/	2012 Taxable Income 1/	2013 Taxable Income 1/	2011-2013 Taxable Income
<i>Non Regulated</i>				
<u>Non Regulated Profitable Taxable Income Companies</u>				
Columbia Insurance Corporation	5,128,694	4,891,106	7,989,406	18,009,206
Northern Indiana Trading Company	436,609	94,343	-	530,952
CNS Microwave, Inc.	691,854	848,775	951,189	2,491,818
NIPSCO Accounts Receivables Corporation	3,806,518	3,659,599	-	7,466,117
NIPSCO Accounts Receivables Corporation	-	5,857,221	3,911,553	9,768,774
Columbia Gas of Ohio Receivables Corp.	2,070,976	942,530	1,058,770	4,072,276
Columbia Gas of Pennsylvania Receivables Corp	1,384,361	392,550	530,969	2,307,880
Subtotal: Positive Unregulated Companies	13,519,012	16,686,124	14,441,887	44,647,023
<u>Unregulated Loss Companies of Three Year Period</u>				
Eliminations (Inter-Company profit on Columbia Transmission)	(929,655)	(14,819,951)	19,640,967	3,891,361
EnergyUSA Inc. (MA)	(2,920)	-	-	(2,920)
Indianapolis Water Company	-	-	-	-
EnergyUSA Inc. (IN)	(1,175,340)	(775,856)	(688,801)	(2,639,997)
Lake Erie Land Company	(1,201,259)	(3,899,189)	(6,741,686)	(11,842,134)
Columbia Remainder Corporation	(583,189)	(177,273)	(445,433)	(1,205,895)
NiSource Energy Technologies, Inc.	(1,053,272)	(1,222,276)	(772,472)	(3,048,020)
NiSource Capital Markets, Inc.	(2,648,982)	(2,455,687)	(2,986,342)	(8,091,011)
IWC Resources Corp.	(2,690,150)	(2,245,444)	(776,859)	(5,712,453)
NiSource Finance Corp.	(75,207,990)	(5,683,810)	180,315	(80,711,485)
NiSource Development Company, Inc.	(4,329,947)	(3,129,213)	(2,272,418)	(9,731,578)
NIPSCO Accounts Receivables Corporation	-	(3,125,212)	-	(3,125,212)
Primary Energy, Inc.	(4,109,343)	-	(1,136,938)	(5,246,281)
EnergyUSA-TPC Corp.	(1,742,023)	(21,470,907)	(3,199,372)	(26,412,302)
NiSource Inc.	(3,001,149)	(27,850,847)	(29,327,888)	(60,179,884)
NiSource Corporate Group	-	-	(8,397,810)	(8,397,810)
NGD Holding Company	-	-	(8,603,910)	(8,603,910)
Subtotal: Loss Unregulated Companies	(98,675,219)	(86,855,665)	(45,528,647)	(231,059,531)

NiSource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

<i>Company</i>	2011 Taxable Income 1/	2012 Taxable Income 1/	2013 Taxable Income 1/	2011-2013 Taxable Income
NiSource Inc. Interest on Columbia Stock Purchase Allocated Under SEC Order	(182,809,159)	(188,619,685)	(194,483,810)	(565,912,654)
Subtotal: Interest on Columbia Stock Purchase	(182,809,159)	(188,619,685)	(194,483,810)	(565,912,654)
<u>Other Companies Sold or In Process of Being Sold/or Inactive</u>				
NDC Douglas Properties, Inc.	(430,312)	1,761,838	(539,820)	791,706 2/
Columbia Energy Services Corporation	(156,145)	-	-	(156,145) 3/
Service Protection Group LLC	(1,894)	-	-	(1,894) 4/
NiSource Retail Services, Inc.	5,816,998	-	31,231,228	37,048,226 4/
Subtotal: Unregulated Companies Sold or In Process of Being Sold/or Inactive	5,228,647	1,761,838	30,691,408	37,681,893
Total Consolidated Taxable Income	(504,719,178)	173,220,121	(317,800,760)	(649,299,817)

1/ Separate Return amount includes non-deductible Charitable Contributions as a result of Consolidated Net Operating Loss

2/ Company in process of being sold. An investment in real estate for benefit of low income housing credits

3/ Company out of business in 2008

4/ Company sold in 2013

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

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

Response: See Exhibit No. 7, Page 6.

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

Response: See Exhibit No. 7, Page 7, showing the computation of deferred income taxes. See also Attachments 1 and 2, reports showing by vintage the estimated tax depreciation used for the 2013 and 2014 accrual. Additional detailed reports are too voluminous to attach.

- a. Tax depreciation is based on all rate base items claimed at the end of the test year. Federal tax depreciation (including Bonus) of \$27,552,967 is the annual tax depreciation at the end of the test year.
- b. See Exhibit No. 7, Page 7.

COLUMBIA GAS OF PENNSYLVANIA, INC.

IRS REFUNDS RECEIVED IN PAST FIVE YEARS

PRIOR YEARS' CLAIMS

Tax Year Ending	Year Settled	Tax	Interest	Total
12/31/05	2013	-	(18,141)	(18,141)
12/31/06	2013	-	(1,402)	(1,402)
12/31/07	2010	(2,592,405)	(170,492)	(2,762,897)
12/31/08	2013	(11,209,099)	(396,185)	(11,605,284)
12/31/09	2013	(4,967,774)	(286,920)	(5,254,694)
12/31/10		-	-	-
		<u>(18,769,278)</u>	<u>(873,140)</u>	<u>(19,642,418)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
Tax & Book Depreciation Expense

Exhibit No. 7

Witness: P. Fischer

Page 7 of 60

	2013			Fiscal Year Ending 11/2013			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	96,977,620	0.000250697	24,312	1,639,422	(1,615,110)		N/A
Book Depr. On Basis Diff				11,121,154	(11,121,154)		N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.35	117
ACRS	82,883,958	0.000041612	3,449	N/A	3,449	0.35	1,207
MACRS	315,382,859	0.234551647	73,973,569	N/A	73,973,569	0.35	25,890,749
Other-MAPCO	-	-	-	N/A	-	0.35	-
Book Depr. Normalized	-	-	-	19,276,537	(19,276,537)	0.35	(6,746,788)
Total	579,572,032		74,001,664	32,037,113	54,700,815	0.35	19,145,285
		Allocation	0.0833	Less: 11 mos.	(50,142,414)		(17,549,845)
		Tax Depreciation	6,166,805		4,558,401	0.35	1,595,440
	2014			Fiscal Year Ending 11/2014			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	95,055,642	0.000255766	24,312	1,898,709	(1,874,397)		N/A
Book Depr. On Basis Diff				12,330,056	(12,330,056)		N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.35	117
ACRS	81,288,193	0.000042429	3,449	N/A	3,449	0.35	1,207
MACRS	364,870,104	0.063864545	23,302,263	N/A	23,302,263	0.35	8,155,792
Other-MAPCO	-	-	-	N/A	-	0.35	-
Book Depr. Normalized	-	-	-	25,587,567	(25,587,567)	0.35	(8,955,648)
Total	625,541,534		23,330,358	39,816,332	(2,281,521)	0.35	(798,532)
		Allocation	0.9167	Less: 1 mo.	190,127		66,544
		Tax Depreciation	21,386,162		(2,091,394)	0.35	(731,988)
				Pro Forma Adjustments	(1,950,108)	0.35	(682,538)
Total Test Year Tax Depreciation			<u>27,552,967</u>	Total Test Year	<u>516,899</u>	<u>0.35</u>	<u>180,915</u>

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

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

Response: See Exhibit No. 7, Page 9.

COLUMBIA GAS OF PENNSYLVANIA, INC.

CALCULATION OF DEFERRED TAX BALANCES

Sub Account	Book Balances 11/30/14	Pro-Forma Adjustments Existing Rates	Pro-Forma Balance 11/30/14	Pro-Forma Adjustments Proposed Rates	Pro-Forma Balance 11/30/14
<u>Account 190 - Deferred Income Taxes</u>					
19001000 Tax Inventory Adj - Fed	1,733,643	-	1,733,643	-	1,733,643
19002000 Tax Inventory Adj - St	549,751	-	549,751	-	549,751
19001000 Capitalized Inventory - Fed	(1,541)	-	(1,541)	-	(1,541)
19002000 Capitalized Inventory - St	(489)	-	(489)	-	(489)
19005000 Customer Advances - Fed	2,454,024	-	2,454,024	-	2,454,024
19006000 Customer Advances - St	778,190	-	778,190	-	778,190
19005000 Federal Net Operating Loss	15,471,269	-	15,471,269	-	15,471,269
Subtotal Rate Base	20,984,847	-	20,984,847	-	20,984,847
19001000/19005000 Regulatory Liability Tax Method Change: Repair - Fed	1,284,513	(1,284,513)	-	-	-
19002000/19006000 Regulatory Liability Tax Method Change: Repair - St	407,329	(407,329)	-	-	-
19002000/19006000 Pennsylvania Net Operating Loss	18,938,169	(18,938,169)	-	-	-
All Other Deferred 190 Income Taxes	15,846,292	(15,846,292)	-	-	-
Subtotal Non Rate Base	36,476,303	(36,476,303)	-	-	-
Total Account 190	57,461,150	(36,476,303)	20,984,847	-	20,984,847
<u>Account 255 - Deferred Investment Tax Credits</u>					
Investment Tax Credits (1962-1969)	-	-	-	-	-
Job Development Tax Credits (1971-1988)	(3,212,604)	3,212,604	-	-	-
Total Account 255 (Non Rate Base)	(3,212,604)	3,212,604	-	-	-
<u>Account 282 - Deferred Income Taxes-Depreciation</u>					
Various Excess Accelerated Tax Depreciation & Other Property Differences - Fed	(254,389,998)	(72,027)	(254,462,025)	-	(254,462,025)
Subtotal Rate Base	(254,389,998)	(72,027)	(254,462,025)	-	(254,462,025)
28205100 SFAS 109 Offset - Fed	(116,155,405)	116,155,405	-	-	-
28206100 SFAS 109 Offset - St	(99,251,658)	99,251,658	-	-	-
28205000 Non-Utility Other - Fed	-	-	-	-	-
28205000 Non-Utility Book Gain on Sale Property - Fed	(95,847)	95,847	-	-	-
Subtotal Non Rate Base	(215,502,910)	215,502,910	-	-	-
Total Account 282	(469,892,908)	215,430,883	(254,462,025)	-	(254,462,025)
<u>Account 283-Deferred Income Taxes-Other</u>					
28305000 Legal Liability-Lease on G.O. Bldg. - Fed	-	-	-	-	-
28306000 Legal Liability-Lease on G.O. Bldg. - St	-	-	-	-	-
Subtotal Rate Base	-	-	-	-	-
28301000/28305000 Pennsylvania Net Operating Loss: Federal Offset	(6,628,359)	6,628,359	-	-	-
All Other Deferred 283 Income Taxes	(4,849,228)	4,849,228	-	-	-
Subtotal Non Rate Base	(11,477,587)	11,477,587	-	-	-
Total Account 283	(11,477,587)	11,477,587	-	-	-
Total Accumulated Deferred Taxes	(427,121,949)	193,644,771	(233,477,178)	-	(233,477,178)

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

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

Response: See Exhibit No. 7, Page 11.

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF NOVEMBER 30, 2014

Line No.	Vintage Year	J.D.C. 4%	1/	J.D.C. 10%	1/	J.D.C. 8%	1/	Amortizable Credit	Amortization
	(1)	(2)		(3)		(4)		(5)	
	\$	\$		\$		\$		\$	
1	1971	11,855		0		0		11,855	3,312
2	1972	12,381		0		0		12,381	4,800
3	1973	32,167		0		0		32,167	4,248
4	1974	66,514		0		0		66,514	5,292
5	1975	4,239		30,777		0		35,016	13,548
6	1976	617		35,611		0		36,228	14,016
7	1977	12		64,509		0		64,521	24,984
8	1978	9		161,203		0		161,212	24,492
9	1979	0		166,931		0		166,931	29,892
10	1980	0		579,782		0		579,782	34,968
11	1981	0		408,076		0		408,076	42,588
12	1982	0		503,334		0		503,334	43,452
13	1983	0		54,534		331,817		386,351	33,348
14	1984	0		1,592		324,491		326,083	34,020
15	1985	0		0		335,855		335,855	39,132
16	1986	0		86,298		0		86,298	8,148
17	Total	<u>127,794</u>		<u>2,092,647</u>		<u>992,163</u>		<u>3,212,604</u>	<u>360,240</u>

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

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

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

Response:

See Exhibit No. 7, Pages 13 & 14.

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2014**

Line No.	Description	Per Books (1)	Pro Forma Reference (2)	Adjustments @ Present Rates (3)	Pro Forma Test Year @ Present Rates (4)	Adjustments @ Proposed Rates	Pro Forma Test Year @ Proposed Rates
		\$		\$	\$		
1	Operating Revenues	571,326,244	(1)	(24,430,503)	546,895,741	(14,217,852)	532,677,889
2	Net Gas Purchased for Resale	(244,008,391)	(1)	48,124,279	(195,884,112)	0	(195,884,112)
3	Operation and Maintenance Expense	(157,496,546)	(2)	(6,784,411)	(164,280,957)	185,679	(164,095,278)
4	Depreciation & Amortization Expense	(41,037,861)	(3)	(2,918,945)	(43,956,806)	0	(43,956,806)
5	Taxes Other Than Income Taxes	(2,786,531)	(4)	(425,515)	(3,212,046)	0	(3,212,046)
6	Net Operating Income Before Income Taxes	125,996,915		13,564,905	139,561,820	(14,032,173)	125,529,647
7	Investment in Subsidiary Income	578,417		(578,417)	0	0	0
8	Non-Utility Income - Net	(2,322,961)	(5)	2,322,961	0	0	0
9	Interest Charges	(23,585,054)	(5)	23,585,054	0	0	0
10	Net Income Before Income Taxes	100,667,317		38,894,503	139,561,820	(14,032,173)	125,529,647
11	Less: Investment in Subsidiary Income	(578,417)		578,417	0	0	0
12	Net Income Before Income Taxes	100,088,900		39,472,920	139,561,820	(14,032,173)	125,529,647
13	Statutory Adjustments (Page 14, Line 31)	(29,045,904)		(29,662,682)	(58,708,586)	0	(58,708,586)
14	Deductible State Income Tax	(5,688,997)		(323,557)	(6,012,554)	1,051,360	(4,961,194)
15	Taxable Income	65,353,999		9,486,681	74,840,680	(12,980,813)	61,859,867
16	Federal Income Tax	22,873,900		3,320,338	26,194,238	(4,543,285)	21,650,953
17	Federal Net Operating Loss Carryforward	(8,984,519)		8,984,519	0	0	0
18	Prior Year Adjustments	5,928,502	(9)	(5,928,502)	0	0	0
19	Job Development Credit Allowance	0		0	0	0	0
20	Federal Income Tax	19,817,883		6,376,355	26,194,238	(4,543,285)	21,650,953
21	Deferred Federal Income Tax - Net	12,752,245		1,329,789	14,082,034	0	14,082,034
22	Other Direct Federal Deferred Adjustments	(6,068,872)	(9)	6,068,872	0	0	0
23	Amortization of Tax Refund	(4,089,423)		2,726,282	(1,363,141)	0	(1,363,141)
24	Federal Net Operating Loss Carryforward	8,984,519		(8,984,519)	0	0	0
25	Flow Back of Excess Deferred Income Taxes	(311,811)	(10)	0	(311,811)	0	(311,811)
26	Effect of CNIT Deferred Tax	711,474	(11)	(132,847)	578,627	0	578,627
27	Total Federal Income Tax	31,796,015		7,383,932	39,179,947	(4,543,285)	34,636,662
28	Deferral of Current Job Development Credit	0		0	0	0	0
29	Amortization of Investment Tax Credits	(360,240)		0	(360,240)	0	(360,240)
30	Net Federal Income Tax Expense	31,435,775		7,383,932	38,819,707	(4,543,285)	34,276,422
31	State Income Tax Expense	5,483,452		(1,124,118)	4,359,334	(1,051,360)	3,307,974
32	Total Income Tax Expense	36,919,227		6,259,814	43,179,041	(5,594,645)	37,584,396
33	NET INCOME	63,169,673		33,213,106	96,382,779	(8,437,528)	87,945,251

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2014**

Line No.	Description	Per Books	Pro Forma Adjustments		Pro Forma at Test Year Base Rates
		(1)	Reference	Amount	(4=1+3)
		\$	(2)	\$	\$
1	<u>Flow Through Adjustments</u>				
2	Book/Tax Depreciation, Net	7,148,733		-	7,148,733
3	Book Depreciation- Net Salvage Amtz	3,954,613		-	3,954,613
4	Property Removal Costs - ADR Property	(559,323)		-	(559,323)
5	Loss on Retirement - ACRS/MACRS Removal Costs	(3,186,968)		-	(3,186,968)
6	Interest on Debt	-	(8)	(26,145,886)	(26,145,886)
7	Political Action Expenses (Sec. 162E)	192,835	(6)	(192,835)	-
8	Employee Business Expense Disallowance	307,622		-	307,622
9	OPEB-Federal Medicare Subsidy	-	(7)	-	-
10	Employee Stock Purchase Plan	6,489		-	6,489
11	Rent Expense - Luxury Autos	517		-	517
12	AFUDC Equity	(602,251)	(6)	602,251	-
13	Penalties	126,816	(9)	(126,816)	-
14	Total Flow Through Adjustments	7,389,083		(25,863,286)	(18,474,203)
15	<u>Deferred Adjustments</u>				
16	Excess Tax Depreciation Over Book	4,211,501		-	4,211,501
17	Repairs on Gas Pipeline	(44,484,395)		-	(44,484,395)
18	Bonus Depreciation	(4,728,400)		-	(4,728,400)
19	Sec 263A Mixed Service Costs	(12,498,984)		-	(12,498,984)
20	Avoided Cost Interest	133,000		-	133,000
21	Loss on Retirement - ACRS/MACRS Property Basis	(127,973)		-	(127,973)
22	Builder Incentives Capitalized	(48,979)		-	(48,979)
23	Stored Gas Losses	3,913		-	3,913
24	Contributions In Aid of Construction	757,171		-	757,171
25	Legal Liability-Leased Headqtrs Bldg	166,701		-	166,701
26	Tax Inventory Adj	14,563,129		-	14,563,129
27	Capitalized Inventory	12,394		-	12,394
28	Customer Advances	1,806,539		-	1,806,539
29	Other	3,799,396		(3,799,396)	-
30	Total Deferred Adjustments	(36,434,987)		(3,799,396)	(40,234,383)
31	Total Statutory Adjustments	(29,045,904)		(29,662,682)	(58,708,586)

() Denotes Credit

COLUMBIA GAS OF PENNSYLVANIA, INC

DESCRIPTION OF PRO FORMA ADJUSTMENTS
AS REFERENCED ON PAGES 13 AND 14, HEREIN

- (1) See Exhibit No. 3.
- (2) See Exhibit No. 4.
- (3) See Exhibit No. 5.
- (4) See Exhibit No. 6.
- (5) This adjustment has been eliminated because it is a non-operating income item and, therefore, not applicable for rate purposes. See adjustment (10) for interest expense imputed for tax calculation purposes.
- (6) This statutory adjustment, which increases tax return taxable income, has been eliminated as inappropriate for recovery from the Pennsylvania ratepayer.
- (7) Adjustment to reflect test period level.
- (8) Interest has been included as a deduction in calculating tax expense to reflect the imputed level of interest based on the Company's debt/capitalization ratio and embedded cost of debt included in rate of return claim. See Exhibit No. 7, page 1, for details.

COLUMBIA GAS OF PENNSYLVANIA, INC

DESCRIPTION OF PRO FORMA ADJUSTMENTS
AS REFERENCED ON PAGES 13 AND 14, HEREIN

- (9) Adjusted as inappropriate to the rate proceeding.
- (10) To recognize flow back of excess deferred income taxes related to accelerated depreciation using the “average rate assumption” method for the test year.
- (11) Adjustment reflects the pro forma level of deferred state income taxes.

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

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

Response:

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

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

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

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

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

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

Response: Please refer to Exhibit No. 7, Pages 13, 14, 19 and 20 for a complete breakdown of the income tax calculation including deferred tax charges and credits.

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

Response: Not applicable.

COLUMBIA GAS OF PENNSYLVANIA, INC.

**CALCULATION OF FEDERAL AND STATE INCOME TAXES
PRO FORMA AT TEST YEAR BASE RATES AND PROPOSED BASE RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2014**

Line No.	Description	Pro Forma At Test Year Base Rates (1) \$	Pro Forma At Proposed Base Rates (2) \$
1	Operating Income Before Income Taxes (Exhibit No. 2, Sch 3, Pg 3)	139,561,820	125,529,647
2	Pennsylvania Corporate Net Income Tax Deductible (P20, L8)	<u>(6,012,554)</u>	<u>(4,961,194)</u>
3	<u>Statutory Adjustments</u>		
4	<u>Flow-Through Adjustments</u>		
5	Book/ Tax Depreciation, Net	7,148,733	7,148,733
6	Book Depreciation- Net Salvage Amtz	3,954,613	3,954,613
7	Property Removal Costs - ADR	(559,323)	(559,323)
8	Loss on Retirement - ACRS/MACRS Removal Costs	(3,186,968)	(3,186,968)
9	Interest on Debt (1)	(26,145,886)	(26,145,886)
10	OPEB - Federal Medicare Subsidy	0	0
11	Employee Business Expense Disallowance	307,622	307,622
12	AFUDC Equity	0	0
13	Employee Stock Purchase Plan	6,489	6,489
14	Rent Expense - Luxury Autos	<u>517</u>	<u>517</u>
15	Total Flow Through Adjustments	(18,474,203)	(18,474,203)
16	<u>Deferred Adjustments</u>		
17	Excess Tax Depreciation Over Book	4,211,501	4,211,501
18	Repairs on Gas Pipeline	(44,484,395)	(44,484,395)
19	Bonus Depreciation	(4,728,400)	(4,728,400)
20	Sec 263A Mixed Service Costs	(12,498,984)	(12,498,984)
21	Loss On Retirement - ACRS/MACRS Property Basis	(127,973)	(127,973)
22	Avoided Cost Interest	133,000	133,000
23	Builder Incentives Capitalized	(48,979)	(48,979)
24	Stored Gas Losses	3,913	3,913
25	Contributions In Aid of Construction	757,171	757,171
26	Tax Inventory Adj	14,563,129	14,563,129
27	Capitalized Inventory	12,394	12,394
28	Legal Liability-Leased Headqtrs Bldg	166,701	166,701
29	Customer Advances	<u>1,806,539</u>	<u>1,806,539</u>
30	Total Deferred Adjustments	(40,234,383)	(40,234,383)
31	Taxable Income (Lines 1,2,15,30)	74,840,680	61,859,867
32	Federal Income Tax Payable @ 35%	26,194,238	21,650,954
33	Deferred Income Taxes (Line 30 @ 35%)	14,082,034	14,082,034
34	Amortization of Tax Refund	(1,363,141)	(1,363,141)
35	Flow Back Of Excess Deferred Taxes	(311,811)	(311,811)
36	Effect of CNIT Deferred Tax on FIT (P20, Lines 9-13 @35%)	<u>578,627</u>	<u>578,627</u>
37	Net Federal Income Tax Expense (Lines 32-36)	39,179,947	34,636,663
38	State Income Tax Expense (P20, L14)	<u>4,359,333</u>	<u>3,307,973</u>
39	Income Tax Expense Before Consolidated Tax Savings	43,539,280	37,944,636
40	Consolidated Tax Savings Adjustment	<u>0</u>	<u>0</u>
41	Total Income Tax Expense	<u>43,539,280</u>	<u>37,944,636</u>

- (1) Interest expense for rate purposes has been calculated as follows: 2.420% weighted cost of short-term and long-term debt x original cost rate base of \$920,505,650 = \$26,145,886

COLUMBIA GAS OF PENNSYLVANIA, INC.

**CALCULATION OF FEDERAL AND STATE INCOME TAXES
PRO FORMA AT TEST YEAR BASE RATES AND PROPOSED BASE RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2014**

Line No.	Description	Pro Forma At Test Year Base Rates (1) \$	Pro Forma At Proposed Base Rates (2) \$
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>		
2	Operating Income Before Income Taxes (Page 19, Line 1)	139,561,820	125,529,647
3	Statutory Adjustments (Page 19, Lines 15 & 30)	(58,708,586)	(58,708,586)
4	Pennsylvania Bonus Depreciation Adj	<u>(605,597)</u>	<u>(605,597)</u>
5	CNIT Taxable Income	80,247,637	66,215,464
6	Net Operating Loss Deduction	20,061,909	16,553,866
7	PA Taxable Income	60,185,728	49,661,598
8	CNIT Payable at Base Rate of 9.99%	6,012,554	4,961,194
9	Deferred Tax On Net Operating Loss Deduction (amounts from above @ 9.99%)	0	0
10	Deferred Tax on Inventory Adj (\$14,563,129 @ 9.99%)	(1,454,857)	(1,454,857)
11	Deferred Tax on Capitalized Inventory (\$12,394 @ 9.99%)	(1,238)	(1,238)
12	Deferred Tax on Legal Liability-Leased Hdqtrs Bldg (\$166,701 @ 9.99%)	(16,653)	(16,653)
13	Deferred Tax on Customer Advances (\$1,806,539 @ 9.99%)	<u>(180,473)</u>	<u>(180,473)</u>
14	Pennsylvania Corporate Income Tax Expense	<u>4,359,333</u>	<u>3,307,973</u>

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

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

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

61. Submit the corresponding data applicable to Pennsylvania Corporate Income Tax deferment.
- a. Show the amounts of straight line tax depreciation and accelerated tax depreciation, the difference between which gave rise to the normalizing tax charged back to the test year operating statement.
 - b. Show normalization for both Federal and State Income Taxes.
 - c. Show tax rates used to calculate tax deferment amount.

Response: See Exhibit No. 7, Page 7. This response to Regulation 53.53 III A. 52 details the deferred federal income tax and tax rate used to calculate the normalization of accelerated depreciation. State accelerated depreciation is not normalized.

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

62. Provide the accelerated tax depreciation and the book depreciation used to calculate test year deferrals in amounts segregated as follows: For:

- a. Property installed prior to 1970.
- b. Property installed subsequent to 1969 (indicate increasing capacity additions and no increasing capacity additions).

Response:

- a. No tax deferrals have been booked, or included in the filing, for property installed prior to 1970.
- b. See Exhibit No.7, Page 7. This response to Regulation 53.53 III A,52 details the tax and book depreciation on property installed subsequent to 1969.

63. State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. (If not, explain).

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

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

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

		ORIGINAL NOL INCURRED IN:						
		2008	2009	2010	2011	2012	2013	2014
Original NOL Amount (Enter as positive amt)		144,975,996		3,663,502	69,791,221	-		
Year Utilized (Enter amt used each year as negative)								
	2009		(3,282,934)					
	2010			-				
	2011				-			
	2012					(3,000,000)		
	2013						(8,917,559)	
	2014							(18,259,311)
Cumulative NOL used:		-	(3,282,934)	(3,282,934)	(3,282,934)	(6,282,934)	(15,200,493)	(33,459,804)
NOL Carryforward		144,975,996	141,693,062	145,356,564	215,147,785	212,147,785	203,230,226	184,970,915

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

65. State whether the company eliminates any tax savings by the payment of actual interest on construction work in progress not in rate base claim.
If response is affirmative:
- a. Set forth amount of construction claimed in the tax savings reduction. Explain the basis for this amount.
 - b. Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculation.
 - c. State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived.
 - d. Provide details of calculation to determine tax savings reduction. State whether state taxes are increased to reflect the construction interest elimination.

Response: The company does not eliminate tax savings by payment of actual interest on CWIP. The company capitalizes interest under section 263A of the Internal Revenue Code for tax purposes. This may result in more or less interest capitalized compared to the books. Deferred income taxes are recorded.

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

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

Response: Refer to Exhibit No.7, Pages 26 through 28.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCRUED TAXES AND BASIS FOR ACCRUALS
AS OF NOVEMBER 30, 2014

<u>Taxes Accrued Balance</u>	<u>Amount</u> \$	<u>Basis for Accrued Tax</u>
Federal Income Tax	6,802,411	Tax is based on the taxable net income generated from Company operations as defined by and reported to the Internal Revenue Service. The tax rate is 35% of taxable income. The monthly accrual is based on the taxable income or loss achieved from that month's operations.
Social Security Taxes (FICA)	201,400	Social Security tax for 2013 is based on the first \$113,700 of taxable wages paid to an employee at a rate of 6.20% (for 2014, \$117,000 wage base, and rate of 6.20%). The wage base for the 1.45% Medicare tax was applied to total taxable wages.
Federal Unemployment Insurance (FUTA)	495	Tax is based on the first \$7,000 of wages paid to an employee at a rate of 6.0%. A credit is allowed for state unemployment taxes paid for the first 5.4%, thus making the effective federal rate .8%. Taxes are accrued monthly based on taxable wages paid.
Pennsylvania Corporate Net Income Tax	2,995,050	Tax is based on the taxable net income as defined by the Federal Income Tax Code before the deduction for Pennsylvania State Income Taxes. To this taxable income, adjustments are made as provided by the Commonwealth of Pennsylvania Tax Code. The tax rate is 9.99% of taxable income. The monthly accrual is based on the taxable income or loss achieved from that month's operations.
Pennsylvania PURTA (Public Utility Realty Tax Act), local property tax and WV stored gas property tax	488,906	PURTA is based on the market value of public utility land, buildings, and other structures. One-twelfth (1/12) of the total amount of estimated annual PURTA plus local property tax is amortized to the property tax expense. WV stored gas property tax is based on the assessed value per the property tax return. One-twelfth (1/12) of the total amount of estimated WV stored gas property tax is expensed per month.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCRUED TAXES AND BASIS FOR ACCRUALS
AS OF NOVEMBER 30, 2014

<u>Taxes Accrued Balance</u>	<u>Amount</u> \$	<u>Basis for Accrued Tax</u>
Pennsylvania Capital Stock Tax	281,091	Tax is based on the taxable value of the Company's capital stock as determined by the State's fixed formula method. For year 2013, the tax rate is .89 mills per dollar value of the stock. For year 2014, the tax rate is 0.67 mills per dollar value of the stock. The monthly accrual is based on an estimate of the taxable value which the Company believes will be derived in the final settlement (and allocated based on a revenue curve).
Federal Corporate Net Income Tax Prior Years' Adjustment Non-Current	-	Federal tax accrual for prior year returns due to adjustments to the return as filed. Amounts are settled with IRS during federal income tax audits.
Pennsylvania Corporate Net Income Tax Prior Years' Adjustment Non-Current	-	State tax accrual for prior year returns due to adjustments to the return as filed. Amounts are settled with the state after the federal return is settled.
Pennsylvania Unemployment Compensation Tax (SUTA)	-	Tax is based on the first \$8,750 of wages paid to an employee in a calendar year. Taxes are accrued at various rates depending upon experience. The monthly accrual is based on payroll data for the period.
Pennsylvania Sales and Use tax	(19,000)	Tax is based on the value of a product or service sold at retail for users as defined by the State. The current tax rate is 6% of the sales price. Monthly accrual is based on the analysis of the Company's actual purchases.
License and Franchise and Other Local Taxes	-	The Company pays miscellaneous local taxes such as franchise and license fees as assessed by local governments. The accrual is made for these taxes when the taxes are paid.
TOTAL ACCRUED TAXES	<u>10,750,353</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.
MONTHLY TAX ACCRUALS
TWELVE MONTHS ENDED NOVEMBER 30, 2014

Line No.	Month	Federal Taxes				Pennsylvania State and Other Taxes							
		Income Tax		Social Security FICA	Unemployment FUTA	Corporate Net Income		Property	Capital Stock Tax	Unemployment SUTA	Sales and Use	License & Franchise	All Other
		Current	Prior Years			Current	Prior Years						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	December-2013	3,504,196	-	188,975	(676)	1,248,860	-	43,984	26,197	(7,459)	61,895	-	236
2	January-2014	10,018,533		153,337	17,379	2,498,099		45,197	17,639	138,188	(86,750)	-	-
3	February	6,111,781	-	150,796	4,114	1,593,822	-	45,197	17,639	59,849	22,753	100	-
4	March	4,257,729	-	151,176	(786)	1,124,181	10,000	53,384	17,639	(10,723)	59,498	-	-
5	April	1,045,223	-	165,677	0	406,495	-	47,926	17,639	1,136	-	-	
6	May	(2,238,927)	-	231,720	603	(353,292)	-	47,926	17,639	3,304	-	-	359
7	June	(4,906,358)	-	178,660	251	(965,354)	-	47,926	17,639	2,362	25,500	-	-
8	July	(4,687,545)	-	134,784	(5,461)	(920,124)	-	47,926	17,639	1,968	-	-	-
9	August	1,652,251	-	130,574	76	438,567	-	47,813	17,639	1,418	-	-	6,305
10	September	(2,753,237)	-	151,393	121	(483,913)	-	27,529	17,639	1,454	25,500	-	-
11	October	785,107	5,476,125	108,389	101,726	265,408	326,545	45,656	60,881	1,414	(443,000)	179	-
12	November	1,505,853	47,146	135,487	13,661	499,702	-	45,656	104,700	12,421	-	-	-
13	TOTAL	14,294,606	5,523,271	1,880,968	131,006	5,352,451	336,545	546,121	350,530	205,333	(334,604)	279	6,899

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

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

Response:

- a. The amount of Federal Income Taxes paid during the test year was \$198,000.
- b. Federal Income Tax expense for the normalization of the excess of accelerated tax depreciation over book depreciation is \$180,915. See Exhibit No. 7, Page 7.
- c. None.
- d. For the twelve months ended November 30, 2014, the amount of the credit to federal income taxes due to the yearly amortization debit to the reserve for the Job Development Credit is \$360,240. (Note: This amortization includes portions of JDC accrued at 4%, 10%, and 8%).
- e. None.

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

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

Response:

DATA FOR 12-MONTH PERIOD ENDED NOVEMBER 30, 2014

Accounting entries per Books for:

a. Accelerated Depreciation Deferred

Dr. 410011000 Deferred Federal Income Tax	\$180,915
Cr. 282050000 Accumulated Deferred Income Taxes	\$180,915

b. Amortization of Job Development Credits

Dr. 255000000 Deferred Investment Tax Credit	\$ 360,240
Cr. 411410000 Deferred Federal Income Tax	\$ 360,240

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

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

<u>Schedule No.</u>	<u>Description</u>
Exhibit No. 7, Pages 19 and 20	Calculation of Income Taxes
Exhibit No. 7, Pages 13 and 14	Reconciliation of Taxable Net Income Per Books and Pro Forma
Exhibit No. 7, Page 29 (question 67a)	Income Taxes Paid

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

70. With respect to determination of income taxes, federal and state:
- a. Show income tax results of the annualizing and normalizing adjustments to the test year record before any rate increase.
 - b. Show income taxes for the annualized and normalized test year.
 - c. Show income tax effect of the rate increase requested.
 - d. Show income taxes for the normalized and annualized test year after application of the full rate increase.

[It is imperative that continuity exists between the income tax calculations as recorded for the test year and the final income tax calculation under proposed rates. If the company has more than one accounting area, then additional separate worksheets must be provided in addition to those for total company.]

Response: See Exhibit No. 2 and Exhibit No. 7, Pages 19 and 20, for the income tax results of the various annualization and adjustments made to the historic test year twelve months ended November 30, 2014.

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

Response: Refer to Exhibit No. 7, Pages 12, 13, 14, 19 and 20, for explanation of the adjustments to the twelve months ended November 30, 2014.

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

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

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

Response:

- a. For Earnings and Profits purposes under Section 1552, the company has not made an election. Under the law, if no election is made the tax liability shall be apportioned among the members of the group in accordance with the ratio which that portion of the consolidated taxable income attributable to each member of the group having taxable income bears to the consolidated taxable income. The company would only use this allocation for earnings and profits purposes.
- b. The tax sharing agreement approved by the Securities and Exchange Commission as well as state regulatory commissions dictate the terms of the allocation of tax liability. Basically each member is allocated their separate return liability, plus positive companies are allocated tax benefits from Parent Company losses per the Order approved by the SEC. Attached are the companies' tax sharing agreement (Exhibit No. 7, pages 34 - 50) and the SEC Order (Exhibit No. 7, pages 51 - 60). For the allocations from 2011-2013, please see Exhibit No. 7, pages 2-4. Please note that through the SEC Order, NiSource Inc. (through NiSource Finance Corp.) is entitled to keep the tax benefits of Acquisition Debt on the purchase of Columbia Energy Group.
- c. See the 2011-2013 allocations (Exhibit No. 7, pages 2-4) discussed in b, above.
- d. The income tax return is available for review at the Harrisburg law office of Post & Schell.

September 30, 2002

NISOURCE INC. AND SUBSIDIARY COMPANIES

INTERCOMPANY INCOME TAX ALLOCATION AGREEMENT

WHEREAS, NiSource Inc., a corporation organized under the laws of the State of Delaware ("NiSource") and a registered holding company under the Public Utility Holding Company Act of 1935 ("Act"), together with its subsidiary companies, direct and indirect, listed as parties hereto, comprise the members of the NiSource consolidated group which will join annually in the filing of a consolidated Federal income tax return, and it is now the intention of NiSource and its subsidiaries, direct and indirect, (hereinafter collectively referred to as the "NiSource Group"), to enter into an agreement for the allocation of current federal income taxes; and

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

WHEREAS, by order dated September 12, 2002, the Securities and Exchange Commission has authorized NiSource and its subsidiaries to enter into this agreement as of January 1, 2001 and to allocate consolidated income taxes in the manner herein provided; and

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

Definitions and Interpretation

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

“Acquisition Indebtedness” means indebtedness incurred by NiSource or NiSource Finance Corp. (“Finance”) to finance the acquisition (including related costs) by NiSource of all of the issued and outstanding stock of Columbia Energy Group and any renewals or extensions thereof. Acquisition Indebtedness also includes indebtedness incurred by NiSource or Finance for the purpose of refinancing the indebtedness relating to the acquisition (including related costs) of all of the issued and outstanding stock of Columbia Energy Group.

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

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

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

“Consolidated Return Year” means any period during which NiSource files a consolidated federal income tax return or Other Return that includes one or more Members of the NiSource Group in a consolidated, combined or unitary group of which NiSource is a common parent.

“Consolidated Taxable Income” is the taxable income of the Consolidated Group as computed for federal or state income tax purposes.

“Consolidated Tax Liability” means, with reference to any taxable period, the consolidated, combined or unitary tax liability (including any interest, additions to tax and penalties) of the Consolidated Group for such taxable period (including the consolidated federal income tax liability and other consolidated, combined or unitary liability for Other Taxes).

“Corporate Taxable Income” means the income or loss of an associate company for a tax year computed as though such company had filed a separate return on the same basis as used in the Consolidated Return, except that dividend income from associate companies shall be disregarded, and other intercompany transactions eliminated in the Consolidated Return shall be given appropriate effect.

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

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

“Other Taxes” means any taxes (including any interest and penalties) payable by NiSource or another Member of the NiSource Group to the government of any state, municipal or other political subdivision, including all agencies and instrumentalities of such government.

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

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

“Separate Return Tax” means the tax on the Corporate Taxable Income of a corporation which is a Member computed for purposes of this Agreement as though such company were not a Member of a consolidated group.

Section 1.2 References, Etc. The words “*hereof*”, “*herein*” and “*hereunder*” and words of similar import when used in this Agreement shall refer to this Agreement as a whole and not to any particular provision of this Agreement. All terms defined herein in the singular shall have the same meanings in the plural and *vice versa*. All References herein to any Person includes such Person’s successors and assigns. All references herein to Articles and Sections shall, unless the context requires a different construction, be deemed to be references to the Articles and Sections of this Agreement. For purposes of this Agreement, Finance will not be treated as a Member of the NiSource Group and all items of income, deduction, loss, credit or any other tax attribute of Finance shall be treated as an item of income, deduction, loss, credit or tax

attribute of NiSource. In this Agreement, unless a clear contrary intention appears the word “*including*” (and with correlative meaning “include”) means “including but not limited to”.

Preparation and Filing of Tax Returns; Allocation of Taxes

Section 2.1 Federal Returns.

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

(b) (i) The Consolidated Group will elect, on a timely basis, in accordance with Code Section 1552(b) and Section 1.1552-1(c)(2) of the Regulations to allocate its consolidated tax liability (other than alternative minimum tax ("AMT") and its related credits) among its Members under the method described in Sections 1.1502-33(d)(3) and 1.1552-1(a)(2) commencing with the consolidated taxable year ended December 31, 2001. The fixed percentage to be used for purposes of Regulations section 1.1502-33(d)(3)(i) is 100%. The general effect of such method is to first allocate the consolidated tax liability among the Members of the Consolidated Group on the basis of the percentage of the total consolidated tax which the tax of such Member (other than AMT and its related credits) if computed on a separate return basis would bear to the total amount of the taxes (other than AMT and its related credits) for all Members of the group so computed. Then such method allocates an additional amount (the "Tax Benefit Amount") to each Member up to, but not greater than, the excess, if any, of its Separate Return Tax liability (other than AMT and its related credits) over the amount allocated to such Member in the previous sentence. The total of the Tax Benefit Amounts allocated to Members shall result in payments to, and an increase in the earnings and profits of, the Members who had items of deduction, loss or credits to which such Tax Benefit Amount is attributable. This election is intended to comply with Rule 45(c)(5) under the Act, as modified by Section 2(d) below.

(ii) The allocation of the alternative minimum tax liability incurred by the NiSource Group and the resulting minimum tax credit shall be allocated in the manner set forth in Proposed and Temporary Treasury Regulation Sections 1.1502-55. This method generally allocates (i) any AMT paid by the NiSource Group based on the relative separate adjusted AMT of each Member and (ii) the minimum tax credit (AMTC) on the basis of the AMT previously assigned to such Member and assuming that AMTC is utilized on a "first in/first out" methodology, and that to the extent that AMTC

arising in one year is not fully utilized, such AMTC is utilized proportionately by the Members previously assigned AMT for that year.

(c) Each Member's allocable share of the consolidated income tax liability as determined in Section 2.1(b) hereby shall be used in both (i) the determination of each Member's earnings and profits and (ii) determining the amounts to be paid (as provided in Section 3.4 of this Agreement) by Members to NiSource with respect to each Member's share of the Consolidated Group's Tax liability and payments from NiSource to Members with respect to the use of a Member's tax attributes.

(d) (i) The aggregate of all amounts paid by Members of the Consolidated Group (the "Paying Members") as a result of the excess of each Members' Separate Return Tax liability (as determined under Section 1.1552-1(a)(2)(ii) of the Regulations) over the amount allocated to such Member as its share of the Consolidated Tax Liability under Code Section 1552 (i.e., the Tax Benefit Amount) shall be paid by NiSource to the other Members (the "Loss Members") which had tax deductions, losses and credits to which such payments by the Paying Members are attributable. The apportionment of such payments among Loss Members shall be in a manner that reflects the Consolidated Group's absorption of such tax attributes in the manner described in Section 2.1(e) below. The payments to the Loss Members for their tax attributes shall be pursuant to a consistent method which reasonably reflects such items of loss or credit (such consistency and reasonableness to be determined by the Designated Official).

(ii) Notwithstanding the provisions of section 2.1(d)(i), the Tax Benefit Amount allocated to NiSource and paid to NiSource as a result of its being a Loss Member shall be limited to its Tax Benefit Amount determined without regard to this section 2.1(b)(ii) multiplied by a fraction, the numerator of which is NiSource's interest deduction attributable to Acquisition Indebtedness, and the denominator of which is the sum of all of NiSource's deductions. The portion of NiSource's Tax Benefit Amount which cannot be allocated and paid to NiSource due to the operation of this Section shall be reallocated to Paying Members of the Consolidated Group other than NiSource in accordance with the principles contained in section 2.1(b)(i).

(e) In apportioning the payments to Loss Members for the Tax Benefit Amount pursuant to Section 2.1(d) hereof:

(i) any consolidated net operating loss ("NOL") shall be allocated among the group Members pursuant to Regulations Section 1.1502-21(b). To the extent the consolidated NOL is carried back, any Member's individually allocable

NOL shall be deemed carried back and utilized in proportion to the amount that the Member's NOL bears to the consolidated NOL. Analogous principles shall apply in the case of NOL carryforwards;

(ii) with respect to each type of credit used to offset all or a portion of the Consolidated Tax Liability otherwise payable, such credit shall be allocated among the Members by crediting to each Member an amount of credit which that Member would have available to utilize on a separate return basis in a manner consistent with the method set forth in Section 2.1(e)(i) above.

(iii) the cost of any credit recapture which results in the payment of tax shall be specifically allocated to the Member whose credit is recaptured determined in a manner consistent with the provisions of Section 2.1(e)(i) above.

(f) The allocation of tax shall be subject to further adjustment from time to time on account of the payment of additional tax or the receipt of a refund attributable to either the filing of an amended return or on account of the results of an audit conducted by the Internal Revenue Service or other relevant taxing authority.

Section 2.2 Other Taxes. (a) NiSource will prepare and file (or cause to be prepared and filed) all returns of Other Taxes which are required to be filed with respect to the operations of NiSource and its subsidiaries. In the event any taxing authority requires or permits that a combined, consolidated or unitary return be filed for Other Taxes, which return includes both NiSource and a subsidiary, NiSource may elect to file such return and shall have the right to require any Member to be included in such return. NiSource will advise each of its subsidiaries included in each Other Return and each governmental office in which any Other Return is filed. Other Taxes shall be allocated among the NiSource Group in a manner that is consistent with the method set forth in Article 2 hereof. Furthermore, amounts due to NiSource or from NiSource, with respect to Other Taxes, shall be determined in a manner consistent with Sections 2.1(b) and 2.1(d).

(b) Each Member of the NiSource Group that does not file an Other Return together with any other Member of the NiSource Group shall be solely responsible and obligated to pay the tax liability with respect to such return from its own funds. Such returns shall be prepared and filed by NiSource or the Member filing the Other Return.

(c) If any Member of the NiSource Group is required to file a combined, consolidated or unitary return for Other Taxes with another Member of the

NiSource Group, but not with NiSource (an “Other Taxes Subgroup”), then NiSource shall have the rights, powers and obligations to file such tax returns and apportion among and, collect and remit from, the applicable Members such Other Taxes as the rights, powers and obligations given to NiSource under this Agreement with respect to the Consolidated Tax Liability. Such returns shall be prepared and filed by NiSource. If the right to file a combined, consolidated or unitary return for Other Taxes is optional, then NiSource shall decide which of its subsidiaries should, to the extent permitted by law, join in filing of such return.

Section 2.3 Member Tax Information. The Members of the Consolidated Group shall submit the tax information requested by the Designated Official of NiSource in the manner and by the date requested, in order to enable the Designated Official to calculate the amounts payable by the Members pursuant to Article 3 hereof.

Responsibility for Tax; Intercompany Payments

Section 3.1 Responsibility. Assuming the Members of the Consolidated Group have fulfilled their obligations pursuant to this Article III, then NiSource will be solely responsible for, and will indemnify and hold each Member of the Consolidated Group harmless with respect to, the payment of: (a) the Consolidated Tax Liability for each taxable period for which, as determined under Section 2.1 hereof, NiSource filed a Consolidated Return or should have been filed; and (b) any and all Other Taxes due or payable with respect to any Other Return which is filed by NiSource or should have been filed.

Section 3.2 Federal Tax Payments. (a) With respect to each Consolidated Return Year, the Designated Official of NiSource shall estimate and assess or pay to Members of the Consolidated Group their share of estimated tax payments to be made on a projected consolidated federal income tax return for each year. In making this determination, NiSource shall elect a method for determining estimated tax and each Member shall follow that method; provided, however, under no circumstances shall a Loss Member be paid any amount described in Section 2.1(d) until a date after which NiSource has filed the Consolidated Return for such Consolidated Return Year. Such Members will pay, to NiSource or be paid by NiSource, such estimates not later than the 15th day of the 4th, 6th, 9th and 12th months of such Consolidated Return Year. With respect to any extension payment, the Designated Official of NiSource shall estimate and assess or pay to Members of the Consolidated Group their share of such extension payment. The difference between (1) a Member’s estimated tax payments used for computation of the quarterly estimated payments plus their extension payments and (2)

such Member's actual Tax Liability for any Consolidated Return Year as determined under Section 2.1(b) hereof, shall be paid to NiSource or by NiSource within sixty (60) days after the filing of the consolidated federal income tax return.

(b) NiSource shall have sole authority, to the exclusion of all other Members of the Consolidated Group, to agree to any adjustment proposed by the Internal Revenue Service or any other taxing authority with respect to items of income, deductions or credits, as well as interest or penalties, attributable to any Member of the Consolidated Group during any Consolidated Return Year in which such Member was a Member of the Consolidated Group notwithstanding that such adjustment may increase the amounts payable by Members of the Consolidated Group under this Section 3.2 or Section 3.3 hereof. In the event of any adjustment to the Consolidated Tax Liability relating to items of income, deductions or credit, as well as interest or penalties, attributable to any Member of the Consolidated Group by reason of an amended return, claim for refund or audit by the Internal Revenue Service or any other taxing authority, the liability of all other Members of the Consolidated Group under paragraphs (a) of this Section 3.2 or Section 3.3 hereof shall be redetermined to give effect to such adjustment as if such adjustment had been made as a part of the original computation of such liability, and payment from a Member to NiSource or by NiSource to a Member, as the case may be, shall be promptly made after any payments are made to the Internal Revenue Service or any other taxing authority, refunds received or final determination of the matter in the case of contested proceedings. In such event, any payments between the parties shall bear interest at the then prevailing rate or rates on deficiencies assessed by the Internal Revenue Service or any other relevant taxing authority, during the period from the due date of the Consolidated Return (determined without regard to extensions of time for the filing thereof) for the Consolidated Return Year to which the adjustments were made to the date of payment.

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

Section 3.4 Payment Mechanics. (a) Any payments to be made by a subsidiary of NiSource pursuant to Section 2.1, 2.2, 3.2 or 3.3 hereof shall be made by such

subsidiary to NiSource by either promptly crediting as an offset against amounts owed to such Member by NiSource or to the extent no amounts are owed to such Member by NiSource, by cash payments to NiSource. To the extent any payments are to be made to a subsidiary with respect to the use of such subsidiary's tax attributes by the Consolidated Group pursuant to Section 2.1, 2.2, 3.2 or 3.3 hereof, NiSource shall make such payment to such subsidiary by either promptly crediting as an offset against amounts owned by such Member to NiSource, or to the extent no amounts are owed to NiSource by such Member, by cash payments to the Member.

(b) Tax payments by NiSource with respect to any Consolidated Tax Liability shall be paid by NiSource and shall be debited to the Member of the Consolidated Group for their respective shares of such Consolidated Tax Liability as determined pursuant to Article II hereof. Tax Refunds received by NiSource with respect to any Consolidated Tax Liability, shall be paid by NiSource to the Member of the Consolidated Group entitled to such Tax Refund, as determined.

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

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

Section 3.5 Administration. The provisions of this Agreement shall be administered by the Designated Official of NiSource. The interpretations of this Agreement by the Designated Official of NiSource shall be conclusive.

ARTICLE IV.

Miscellaneous Provisions

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

Section 4.2 **Effective Date and Termination of Affiliation.** This Agreement shall be effective with respect to all taxable years ending on or after January 1, 2001, in which any subsidiary of NiSource is a Member of the Consolidated Group for any portion of the tax year. In the event that a party to this Agreement ceases to be a Member of the Consolidated Group, the rights and obligations of such party and each other party to this Agreement shall survive, but only with respect to taxable years including or ending before the date such party ceases to be a Member of the Consolidated Group.

Section 4.3 **Notices.** Any and all notices, requests or other communications hereunder shall be given in writing (a) if to NiSource to Attention: Vice President, Tax, Facsimile Number: 219-647-6177 and (b) if to any other person, at such other address as shall be furnished by such person by like notice to the other parties.

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

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

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

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

Section 4.8 Severability. The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions hereof, and this Agreement shall be construed in all respects as if such invalid or unenforceable provision were omitted.

Section 4.9 Entire Agreement. **THIS AGREEMENT SETS FORTH ALL OF THE PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES AND REPRESENTATIONS AMONG THE PARTIES WITH RESPECT TO THE TRANSACTIONS CONTEMPLATED HEREBY, AND SUPERSEDES ALL PRIOR AGREEMENTS, ARRANGEMENTS AND UNDERSTANDINGS BETWEEN THE PARTIES HERETO, WHETHER WRITTEN, ORAL OR OTHERWISE. THERE ARE NO PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES OR REPRESENTATIONS, ORAL OR WRITTEN, EXPRESS OR IMPLIED, AMONG THE PARTIES EXCEPT AS SET FORTH HEREIN.**

Section 4.10 Applicable Law. **THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF INDIANA.**

Section 4.11 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall constitute an original and together which shall constitute one instrument. The parties hereto specifically recognize that from time to time other corporations may become Members of the Consolidated Group and hereby agree that such new Members may become Members to this Agreement by executing a copy of this Agreement and it will be effective as if all the Members had re-signed.

Section 4.12 Attorneys' Fees. If any Member or former Member hereto commences an action against another party to enforce any of the terms, covenants, conditions or provisions of this Agreement, or because of a default by a party under this Agreement, the prevailing party in any such action shall be entitled to recover its costs, expenses and losses, including attorneys' fees, incurred in connection with the prosecution or defense of such action from the losing party.

Section 4.13 No Third Party Rights. Nothing in this Agreement shall be deemed to create any right in any creditor or other person or entity not a party hereto and this

Agreement shall not be construed in any respect to be a contract in whole or in part for the benefit of any third party.

Section 4.14 Further Documents. The parties agree to execute any and all documents, and to perform any and all other acts, reasonably necessary to accomplish the purposes of this Agreement.

Section 4.15 Headings and Captions. The headings and captions contained in this Agreement are inserted and included solely for convenience and shall not be considered or given any effect in construing the provisions hereof if any question of intent should arise.

Section 4.16 Departing Members

(a) In the event that any Member of the NiSource Group at any time leaves the NiSource Group and, under any applicable statutory provision or regulation, that Member is assigned and deemed to take with it all or a portion of any of the tax attributes of the NiSource Group (including but not limited to NOL, credit carry forwards, and AMTC carry forwards), then to the extent that the amount of tax attributes so assigned differs from the amount of such attributes previously allocated to such Member under this agreement, the departing Member shall appropriately settle with the NiSource Group. Such settlement shall consist of payment (1) on a dollar for dollar basis for all differences in credits, and, (2) in the case of NOL differences (or other differences related to other deductions), in a dollar amount computed by reference to the amount of NOL multiplied by the applicable tax rate relating to such NOL. The settlement payment shall be paid to NiSource within sixty days after the Member leaves the NiSource Group. The settlement amounts shall be allocated among the remaining Members of the NiSource Group in proportion to the relative level of attributes possessed by each Member and the attributes of each Member shall be adjusted accordingly.

(b) Upon the departure of any Member from the NiSource Group, such Member shall allocate its items of income, deduction, loss and credit between the period that it was a Member of the NiSource Group and the period thereafter based upon a closing of the books methodology allowed under Treasury Regulation Section 1.1502-76(b)(2). The difference between (1) its prior estimated taxes or payments of Tax Benefit and (2) the amount of taxes due or payments of Tax Benefit due to that Member, shall be appropriately settled on the day such Member leaves the NiSource Group or on an alternative date mutually agreeable in writing to the NiSource Group and the departing Member.

EXECUTED as of the date and year first above written.

By: /s/ J. W. Grossman
Printed Name: Jeffrey W. Grossman
Title: Vice President and Controller
NiSource Inc.

By: /s/ J. W. Grossman
Printed Name: Jeffrey W. Grossman
Title: Vice President
[List of companies attached as Exhibit A]

By: /s/ J. W. Grossman
Printed Name: Jeffrey W. Grossman
Title: President
Columbia Insurance Corporation, Ltd.

By: /s/ H. Phillip Conrad
Printed Name: H. Phillip Conrad
Title: President
Northern Indiana Trading Company, Inc.

EXHIBIT A

Bay State Gas Company dba Columbia Gas of Massachusetts

Columbia Energy Group

Columbia Energy Holdings Corporation

Columbia Gas of Kentucky, Inc.

Central Kentucky Transmission Company

Columbia Gas of Maryland, Inc.

Columbia Gas of Ohio, Inc.

Columbia Gas of Ohio Receivables Corporation

Columbia Gas of Pennsylvania, Inc.

Columbia Gas of Pennsylvania Receivables Corporation

Columbia Gas of Virginia, Inc.

Columbia Gas Transmission, LLC

Columbia Hardy Corporation

Columbia Gulf Transmission Company

CNS Microwave, Inc.

Columbia Remainder Corporation

NiSource Gas Transmission & Storage Company

NiSource Insurance Corporation, Inc.

Crossroads Pipeline Company

EnergyUSA, Inc. (IN)

EnergyUSA-TPC Corp.

IWC Resources Corporation

Harbour Water Corporation

Indianapolis Water Company

Irishman's Run Acquisition Corporation

IWC Morgan Water Corporation

Liberty Water Corporation

The Darlington Water Works Company

NiSource Capital Markets, Inc.

NiSource Corporate Services Company

NiSource Development Company, Inc.

Lake Erie Land Company

SCC Services, Inc.

NDC Douglas Properties, Inc.

NiSource Energy Technologies, Inc.

NiSource Finance Corp.

NiSource Retail Services

Northern Indiana Public Service Company

NIPSCO Accounts Receivable Corporation

PEI Holdings, Inc.

Northern Indiana Trading Company

SECURITIES AND EXCHANGE COMMISSION

(Release No. 35-27567; 70-9681)

NiSource Inc., et al.

Supplemental Order Authorizing Tax Allocation Agreement; Reservation of Jurisdiction

September 12, 2002

NiSource Inc. ("NiSource"), a registered holding company; its utility subsidiaries: Northern Indiana Public Service Company ("Northern Indiana"); Kokomo Gas and Fuel Company ("Kokomo") and its subsidiary; Northern Indiana Fuel and Light Company ("NIFL") and its subsidiary, all located in Merrillville, Indiana; Bay State Gas Company ("Bay State"); Northern Utilities, Inc. ("Northern Utilities"), both located in Westborough, Massachusetts; Columbia Gas of Kentucky, Inc. ("Columbia Kentucky"); Columbia Gas of Ohio, Inc. ("Columbia Ohio"); Columbia Gas of Maryland, Inc. ("Columbia Maryland"); Columbia Gas of Pennsylvania, Inc. ("Columbia Pennsylvania"); and Columbia Gas of Virginia, Inc. ("Columbia Virginia"), all located in Columbus, Ohio; Columbia Energy Group ("Columbia"), a subsidiary registered holding company of NiSource, Merrillville, Indiana; and NiSource's nonutility subsidiaries: NiSource Corporate Services Company; EnergyUSA, Inc., (an Indiana corporation) and its subsidiaries; Primary Energy, Inc. and its subsidiaries; NiSource Capital Markets, Inc.; NiSource Finance Corp. ("NiSource Finance"); NiSource Pipeline Group, Inc. and its subsidiaries; NiSource Development Company, Inc. and its subsidiaries; NI Energy Services, Inc. and its subsidiaries; NiSource Energy Technologies, Inc.; Columbia Atlantic Trading Corporation; Columbia Energy Group Capital Corporation and its

subsidiaries; Columbia Pipeline Corporation and its subsidiaries; Columbia Energy Services Corporation; Columbia Remainder Corporation, all located in Merrillville, Indiana; Columbia Insurance Corporation, Ltd, Hamilton HM CX, Bermuda; Columbia Energy Resources, Inc. and its subsidiaries, Charleston, West Virginia; Columbia Gas Transmission Corporation; Columbia Transmission Communications Corporation, Fairfax, Virginia; IWC Resources Corporation ("IWCR") and its subsidiaries, Indianapolis, Indiana; Columbia Accounts Receivable Corporation; Columbia Service Partners, Inc. and its subsidiaries; Columbia Network Services Corporation and its subsidiary, all located in Columbus, Ohio; Columbia Gulf Transmission Company, Houston, Texas; and Bay State GPE, Inc., both located in Westborough, Massachusetts (collectively, "Applicants"), have filed with the Securities and Exchange Commission ("Commission") a post-effective amendment ("Post-Effective Amendment") under section 12(b) of the Act and rule 45 under the Act to a previously submitted application-declaration ("Application"). The Commission issued a notice of the Application on September 26, 2000.¹

I. Background

NiSource became a registered holding company on November 1, 2000, following the acquisition of Columbia, which is also a registered holding company.² NiSource owns, directly or indirectly, all of the issued and outstanding common stock of Northern Indiana, Kokomo, NIFL, Bay State, and Northern Utilities, which were the pre-merger public-utility subsidiaries of NiSource; and indirectly through Columbia, all of the issued

¹ HCAR No. 27236.

² The Commission authorized the acquisition by order dated October 30, 2000 (HCAR No. 27263).

and outstanding common stock of Columbia Kentucky, Columbia Maryland, Columbia Ohio, Columbia Pennsylvania, Columbia Virginia (collectively, the "Utility Subsidiaries"). Together, the Utility Subsidiaries distribute gas at retail in portions of Indiana, Ohio, Virginia, Maryland, Kentucky, Pennsylvania, Massachusetts, New Hampshire and Maine. Northern Indiana also generates, transmits and sells electricity in a portion of Indiana.

NiSource also holds directly or indirectly numerous non-utility subsidiaries and investments. Its principal non-utility subsidiaries are: NiSource Corporate Services Company, a subsidiary service company; EnergyUSA, Inc., which serves as the holding company for subsidiaries that are engaged in energy marketing and in providing energy management services; Primary Energy, Inc., which develops and invests in cogeneration and other large industrial energy facilities; IWCR, which was previously the holding company for several water distribution companies;³ NiSource Pipeline Group, Inc., which is a holding company for certain of NiSource's interstate pipeline companies; NiSource Development Company, Inc., which holds investments in various businesses, primarily in real estate, that are intended to complement NiSource's energy businesses; Columbia Gas Transmission Corporation and Columbia Gulf Transmission Company, which are interstate pipeline companies; and Columbia Energy Resources, Inc, which, through subsidiaries, explores for, develops, gathers and produces natural gas and oil in the United States and Canada. A more complete description of NiSource and its subsidiaries

³ The principal operating assets of IWCR and its subsidiaries were recently sold in accordance with the Commission's divestiture order under section 11(b)(1) of the Act.

is contained in the Commission's order, dated October 30, 2000, approving NiSource's acquisition of Columbia.⁴

By order dated November 1, 2000 in this file ("Financing Order"), the Commission authorized NiSource and its subsidiaries to engage in a program of external financing and intrasystem financing, and other related transactions, for the period through December 31, 2003 ("Authorization Period").⁵ In the Financing Order, the Commission reserved jurisdiction over, among other things, a proposed tax allocation agreement ("Tax Allocation Agreement") that will allocate the consolidated income tax liability of NiSource among the members of the consolidated group.

NiSource organized NiSource Finance to facilitate financing the cash portion of the consideration paid to Columbia's shareholders in the merger. At the closing of the merger, NiSource Finance issued \$4,144,501,483 of commercial paper, back-stopped by a 364-day revolving credit facility, to finance the cash portion of the merger consideration and other related costs of the transaction.

Subsequently, between November 14, 2000 and April 6, 2001, NiSource Finance issued and sold a total of \$2.95 billion of senior unsecured notes with varying maturities between April 15, 2003 and November 15, 2010. On November 27, 2000, NiSource issued 11.5 million shares of common stock and used the net proceeds (\$280.9 million) to reduce the outstanding amount of commercial paper issued by NiSource Finance.

⁴ HCAR No. 27263.

⁵ HCAR No. 27265. By supplemental order, the Commission approved an increase in short-term borrowings by NiSource (HCAR No. 27361 (March 21, 2001)).

NiSource guarantees NiSource Finance's commercial paper and senior unsecured notes.⁶

NiSource also issued to Columbia's shareholders equity-linked securities called "SAILS" that consist of a zero-coupon debenture coupled with a forward equity contract requiring the holder to purchase common stock of NiSource on the fourth anniversary of the closing of the merger. The aggregate face amount of the debentures embedded in the SAILS was approximately \$114.4 million at the time of issuance. Under the Internal Revenue Code, the difference between the face amount of the debenture at maturity (\$2.60 per unit) and the fair market value of the debenture on the date of issuance is treated as original issue discount ("OID"). The OID is reported as taxable income by the holders of the SAILS and as a deductible interest expense by NiSource on a yield-to-maturity basis during the four-year period that the SAILS are outstanding.

The term "Acquisition Debt," used below, includes the senior unsecured notes issued by NiSource, as described above, the debentures embedded in the SAILS, and that portion (approximately \$913.6 million at December 31, 2001) of the commercial paper issued at closing that was not subsequently retired or refinanced with the proceeds of common stock and senior unsecured notes. The term also includes indebtedness that may be incurred by NiSource or NiSource Finance during the Authorization Period for the purpose of refinancing any of this indebtedness. The remaining amount of outstanding floating rate Acquisition Debt has been further reduced since December 31, 2001 through the application of the net cash proceeds of the sale of the assets or securities of certain non-utility subsidiaries of NiSource, including, principally, the assets of TWCR and its

⁶ NiSource's commercial paper is rated A-2 by Standard and Poor's ("S&P") and P-3 by Moody's Investor Services ("Moody's"). Its long-term unsecured debt is rated BBB by S&P and Baa3 by Moody's.

subsidiaries, which were sold on April 30, 2002. At June 30, 2002, the floating rate portion of the Acquisition Debt was \$515.6 million.

The interest expense on the Acquisition Debt in 2001 was \$253.8 million. NiSource estimates that the annual interest expense on the Acquisition Debt in 2002 and subsequent years, assuming no further reductions in the amount outstanding and no change in short-term interest rates, will be approximately \$248 million. Because NiSource and its consolidated subsidiaries will file a consolidated income tax return, the interest expense on the Acquisition Debt will offset the group's consolidated taxable income and therefore reduce the overall tax liability of the group. NiSource estimates that the interest expense on the Acquisition Debt in 2001 will reduce the group's tax liability by about \$88 million.⁷ However, as discussed below, unless the relief requested in this post-effective amendment is granted, NiSource would not be able to retain, or share in, the tax benefit (*i.e.*, the reduction in the group's income tax liability) that is associated with the interest it pays on the Acquisition Debt. Rather, under rule 45(c), the benefit of the interest expense would have to be allocated to other members of the group with a positive allocation of tax (primarily the Utility Subsidiaries and the large pipeline subsidiaries).

II. Tax Allocation Agreement

Applicants request that the Commission issue a supplemental order releasing jurisdiction of the Tax Allocation Agreement reserved over in the Financing Order.

⁷ NiSource calculates this estimate by applying a hypothetical 35% tax rate to the consolidated taxable income of the group.

Applicants propose to allocate their consolidated income tax liability in accordance with the Tax Allocation Agreement through December 31, 2003, the end of the authorization period of the Financing Order.⁸

Section 12(b) of the Act and rule 45(a) under the Act prohibit a registered holding company or any of its subsidiaries from lending to, extending its credit in any manner to, indemnifying, or making a donation or capital contribution to any company in the same holding-company system without prior Commission approval.

Under the Tax Allocation Agreement, the consolidated tax will be allocated among the members of the group in proportion to the separate return tax of each member, provided that the tax apportioned to any subsidiary company of NiSource will not exceed the "separate return tax" of the subsidiary. This is the method of allocation permitted under rule 45(c)(2)(ii). The Tax Allocation Agreement, however, does not qualify for the exemption from the requirements of rule 45(a) because NiSource will retain the benefits, in the form of reductions in consolidated taxes, attributable to the interest expense on the Acquisition Debt.⁹

Applicants state that the proposed Tax Allocation Agreement assigns the tax benefit associated with the interest expense on the Acquisition Debt to NiSource, the

⁸ Applicants will file a new application/declaration to extend the period in which they may allocate consolidated income taxes in accordance with the Tax Allocation Agreement past December 31, 2003. This application/declaration will include, among other things, information on the actual and *pro forma* effect of the proposed tax allocation method on the capitalization and cash flow of the members of the NiSource group for the period covered by any requested extension.

⁹ An exemption from the requirements of rule 45(a) is not available because rule 45(c)(5)

entity that is legally obligated for payment of that interest expense. In addition, the proposed Tax Allocation Agreement will not shift a larger portion of the group's tax liability to any member than the member would otherwise pay on a separate return basis. Exhibit K-1 to the Application illustrates the difference between the rule 45(c) method and the proposed method in the amounts of tax that would be allocated to the members of the NiSource group.¹⁰

III. Conclusion

Applicants state that, for purposes of rule 54, the conditions specified in rule 53(a) are satisfied and that none of the adverse conditions specified in rule 53(b) exist. As a result, the Commission will not consider the effect on the NiSource system of the capitalization or earnings of any NiSource subsidiary that is an exempt wholesale generator or foreign utility company, as those terms are defined in sections 32 and 33 of the Act, respectively, in determining whether to approve the proposed transaction.

The Maine Public Utilities Commission authorized the Tax Allocation Agreement with respect to Northern Utilities. The Pennsylvania Public Utility Commission authorized the Tax Allocation Agreement with respect to Columbia Pennsylvania. The State Corporation Commission of Virginia authorized the Tax Allocation Agreement with respect to Columbia Virginia. In addition, Northern Utilities must file a copy of the Tax

requires NiSource to reallocate these benefits to its subsidiary companies.

¹⁰ When Exhibit K-1 was prepared and filed in this proceeding, NiSource assumed that annual interest expense on the Acquisition Debt would be about \$280 million. In fact, NiSource states in the Post-Effective Amendment that interest expense on the Acquisition Debt in 2001 was \$253.8 million, and is estimated at approximately \$248 million in 2002 and later years, assuming no change in interest rates and no further principal repayments.

Allocation Agreement with the New Hampshire Public Utilities Commission, for notice purposes, within 10 days after the date on which it is executed, and Bay State Gas Company must file a copy of the Tax Allocation Agreement, for notice purposes, with the Massachusetts Department of Telecommunications and Energy. Either commission could, *sua sponte*, institute a proceeding and hold hearings on the Tax Allocation Agreement. However, NiSource states that neither commission has taken any action.

Except as stated above, no other state commission, and no federal commission, other than this Commission, has jurisdiction over the Tax Allocation Agreement. NiSource estimates that the fees and expenses incurred or to be incurred in connection with its proposal will not exceed \$15,000.

Upon the basis of the facts in the record, it is hereby found that the applicable standards of the Act and rules under the Act are satisfied, and that no adverse findings are necessary.

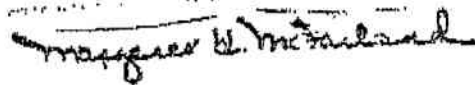
IT IS ORDERED, under the applicable provisions of the Act and rules under the Act, that, except as to those matters over which jurisdiction is reserved, the Application, as amended, be allowed to take effect immediately, subject to the terms and conditions prescribed in rule 24 under the Act; provided that NiSource will file, as an exhibit to its Annual Report on Form U5S, beginning with its Annual Report for 2002, a table in the form of Exhibit L that identifies each component of the Acquisition Debt, the associated interest expense, and the amounts and dates of any prepayments or retirements in the outstanding balance of the Acquisition Debt. Further, NiSource will file, by an amendment to its Annual Report on Form U5S within 30 days of the date on which it files its consolidated tax return, a spreadsheet that shows the actual allocation of income

taxes to each of the members of the consolidated group and that portion of tax (or negative tax) that is attributable to the interest expense on the Acquisition Debt.

IT IS FURTHER ORDERED, that jurisdiction continue to be reserved over:

(1) the energy marketing activities by any nonutility subsidiary outside the United States and Canada; (2) the proposed gas exploration and production activities outside the United States and Canada; (3) investments in pipeline and storage facilities outside the United States; and (4) any other energy-related activities of nonutility subsidiaries outside the United States.

For the Commission, by the Division of Investment Management, pursuant to delegated authority.



Margaret H. McFarland
Deputy Secretary

Columbia Gas of Pennsylvania
PowerTax Depreciation Summary Report 7

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Attachment 1
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Grouped By: Total Tax Classes

Tax Book : Federal

Tax Year : 2013

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1953	\$16,051,539	\$0	\$16,051,539	\$15,945,934	\$20,224	\$0	\$0	\$0	\$0	\$16,051,539	\$15,966,158
V1954	\$2,289,112	\$0	\$2,289,112	\$2,289,112	\$0	\$0	\$0	\$0	\$0	\$2,289,112	\$2,289,112
V1955	\$5,222,787	\$0	\$5,222,787	\$5,222,787	\$0	\$0	\$0	\$0	\$0	\$5,222,787	\$5,222,787
V1956	\$3,431,086	\$0	\$3,431,086	\$3,431,086	\$0	\$0	\$0	\$0	\$0	\$3,431,086	\$3,431,086
V1957	\$4,139,195	\$0	\$4,139,195	\$4,139,195	\$0	\$0	\$0	\$0	\$0	\$4,139,195	\$4,139,195
V1958	\$4,800,733	\$0	\$4,800,733	\$4,800,733	\$0	\$0	\$0	\$0	\$0	\$4,800,733	\$4,800,733
V1959	\$4,418,523	\$0	\$4,418,523	\$4,418,523	\$0	\$0	\$0	\$0	\$0	\$4,418,523	\$4,418,523
V1960	\$4,546,557	\$0	\$4,546,557	\$4,546,557	\$0	\$0	\$0	\$0	\$0	\$4,546,557	\$4,546,557
V1961	\$4,961,738	\$0	(\$18)	\$4,961,738	\$0	\$0	\$0	\$0	\$0	\$4,961,738	\$4,961,738
V1962	\$4,435,700	\$0	\$0	\$4,435,700	\$0	\$0	\$0	\$0	\$0	\$4,435,700	\$4,435,700
V1963	\$5,338,051	\$0	\$0	\$5,338,051	\$0	\$0	\$0	\$0	\$0	\$5,338,051	\$5,338,051
V1964	\$5,617,035	\$0	\$0	\$5,617,035	\$0	\$0	\$0	\$0	\$0	\$5,617,035	\$5,617,035
V1965	\$4,754,399	\$0	\$0	\$4,754,399	\$0	\$0	\$0	\$0	\$0	\$4,754,399	\$4,754,399
V1966	\$6,423,806	\$0	\$0	\$6,423,806	\$0	\$0	\$0	\$0	\$0	\$6,423,806	\$6,423,806
V1967	\$6,332,732	\$0	\$0	\$6,332,732	\$0	\$0	\$0	\$0	\$0	\$6,332,732	\$6,332,732
V1968	\$5,846,176	\$0	\$22,482	\$5,823,695	\$4,088	\$0	\$0	\$0	\$0	\$5,846,176	\$5,827,782
V1969	\$4,609,227	\$0	\$2	\$4,609,225	\$0	\$0	\$0	\$0	\$0	\$4,609,227	\$4,609,225
V1970	\$3,759,224	\$0	\$2	\$3,759,222	\$0	\$0	\$0	\$0	\$0	\$3,759,224	\$3,759,222
V1971	\$9,434,565	\$0	\$57,395	\$9,429,771	\$0	\$0	\$0	\$0	\$0	\$9,434,565	\$9,429,771
V1972	\$5,775,200	\$0	\$3,264	\$5,771,374	\$0	\$0	\$0	\$0	\$0	\$5,775,200	\$5,771,374
V1973	\$4,866,020	\$0	\$13,423	\$4,866,020	\$0	\$0	\$0	\$0	\$0	\$4,866,020	\$4,866,020
V1974	\$6,670,944	\$0	\$0	\$6,670,944	\$0	\$0	\$0	\$0	\$0	\$6,670,944	\$6,670,944
V1975	\$6,249,649	\$0	\$4,869	\$6,248,510	\$0	\$0	\$0	\$0	\$0	\$6,249,649	\$6,248,510
V1976	\$5,570,314	\$0	\$17,969	\$5,444,614	\$0	\$0	\$0	\$0	\$0	\$5,570,314	\$5,444,614
V1977	\$9,828,321	\$0	\$733	\$9,685,235	\$0	\$0	\$0	\$0	\$0	\$9,828,321	\$9,685,235
V1978	\$10,299,560	\$0	\$0	\$10,056,274	\$0	\$0	\$0	\$0	\$0	\$10,299,560	\$10,056,274
V1979	\$13,288,569	\$0	\$116,665	\$13,252,768	\$0	\$0	\$0	\$0	\$0	\$13,288,569	\$13,252,768
V1980	\$12,344,453	\$0	\$44,320	\$12,425,185	\$334	\$0	\$0	\$0	\$0	\$12,344,453	\$12,425,520
V1981	\$15,140,198	\$0	\$15,140,198	\$15,110,062	\$768	\$0	\$0	\$0	\$0	\$15,140,198	\$15,110,830
V1982	\$14,027,057	\$0	\$14,027,057	\$13,999,492	\$660	\$0	\$0	\$0	\$0	\$14,027,057	\$14,000,152
V1983	\$11,647,011	\$0	\$11,647,011	\$11,630,492	\$377	\$0	\$0	\$0	\$0	\$11,647,011	\$11,630,869

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Grouped By: Total Tax Classes

Tax Book : Federal

Tax Year : 2013

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1984	\$13,707,195	\$0	\$13,707,195	\$13,688,267	\$422	\$0	\$0	\$0	\$0	\$13,707,195	\$13,688,690
V1985	\$13,572,564	\$0	\$13,572,564	\$13,527,952	\$978	\$0	\$0	\$0	\$0	\$13,572,564	\$13,528,930
V1986	\$14,789,933	\$0	\$14,789,933	\$14,778,501	\$244	\$0	\$0	\$0	\$0	\$14,789,933	\$14,778,745
V1987	\$237,569	\$0	\$237,569	\$183,416	\$7,134	\$0	\$0	\$0	\$0	\$237,569	\$190,550
V1987 Q1	\$2,938,299	\$0	\$18,261	\$2,938,299	\$0	\$0	\$0	\$0	\$0	\$2,938,299	\$2,938,299
V1987 Q2	\$3,735,631	\$0	\$0	\$3,735,631	\$0	\$0	\$0	\$0	\$0	\$3,735,631	\$3,735,631
V1987 Q3	\$4,080,487	\$0	\$0	\$4,080,487	\$0	\$0	\$0	\$0	\$0	\$4,080,487	\$4,080,487
V1987 Q4	\$5,049,190	\$0	\$3,710	\$5,049,190	\$0	\$0	\$0	\$0	\$0	\$5,049,190	\$5,049,190
V1988	(\$404,843)	\$0	(\$404,843)	(\$425,096)	\$1,147	\$0	\$0	\$0	\$0	(\$404,843)	(\$423,949)
V1988 Q1	\$3,031,978	\$0	\$0	\$3,031,978	\$0	\$0	\$0	\$0	\$0	\$3,031,978	\$3,031,978
V1988 Q2	\$3,393,910	\$0	\$0	\$3,393,910	\$0	\$0	\$0	\$0	\$0	\$3,393,910	\$3,393,910
V1988 Q3	\$1,339,289	\$0	\$0	\$1,339,289	\$0	\$0	\$0	\$0	\$0	\$1,339,289	\$1,339,289
V1988 Q4	\$1,111,020	\$0	\$0	\$1,111,020	\$0	\$0	\$0	\$0	\$0	\$1,111,020	\$1,111,020
V1989	(\$309,355)	\$0	(\$309,355)	(\$367,939)	\$2,175	\$0	\$0	\$0	\$0	(\$309,355)	(\$365,763)
V1989 Q1	\$1,949,086	\$0	\$0	\$1,949,086	\$0	\$0	\$0	\$0	\$0	\$1,949,086	\$1,949,086
V1989 Q2	\$1,841,845	\$0	\$0	\$1,841,845	\$0	\$0	\$0	\$0	\$0	\$1,841,845	\$1,841,845
V1989 Q3	\$2,247,287	\$0	\$13,619	\$2,247,287	\$0	\$0	\$0	\$0	\$0	\$2,247,287	\$2,247,287
V1989 Q4	\$1,524,589	\$0	\$0	\$1,524,589	\$0	\$0	\$0	\$0	\$0	\$1,524,589	\$1,524,589
V1990	\$7,029,748	\$0	(\$345,467)	\$6,999,377	\$626	\$0	\$0	\$0	\$0	\$7,029,748	\$7,000,003
V1991	(\$308,261)	\$0	(\$308,261)	(\$339,113)	\$606	\$0	\$0	\$0	\$0	(\$308,261)	(\$338,506)
V1991 Q1	\$1,936,291	\$0	\$0	\$1,936,291	\$0	\$0	\$0	\$0	\$0	\$1,936,291	\$1,936,291
V1991 Q2	\$1,464,551	\$0	\$0	\$1,464,551	\$0	\$0	\$0	\$0	\$0	\$1,464,551	\$1,464,551
V1991 Q3	\$787,127	\$0	\$0	\$787,127	\$0	\$0	\$0	\$0	\$0	\$787,127	\$787,127
V1991 Q4	\$2,768,802	\$0	\$11,138	\$2,768,802	\$0	\$0	\$0	\$0	\$0	\$2,768,802	\$2,768,802
V1992	(\$328,999)	\$0	(\$328,999)	(\$385,343)	\$1,861	\$0	\$0	\$0	\$0	(\$328,999)	(\$383,481)
V1992 Q1	\$1,364,485	\$0	\$0	\$1,364,485	\$0	\$0	\$0	\$0	\$0	\$1,364,485	\$1,364,485
V1992 Q2	\$2,196,801	\$0	\$0	\$2,196,801	\$0	\$0	\$0	\$0	\$0	\$2,196,801	\$2,196,801
V1992 Q3	\$1,868,229	\$0	\$0	\$1,868,229	\$0	\$0	\$0	\$0	\$0	\$1,868,229	\$1,868,229
V1992 Q4	\$1,911,337	\$0	\$0	\$1,911,337	\$0	\$0	\$0	\$0	\$0	\$1,911,337	\$1,911,337
V1993	(\$404,067)	\$0	(\$404,067)	(\$438,735)	(\$9,492)	\$0	\$0	\$0	\$0	(\$404,067)	(\$448,227)
V1993 Q1	\$1,650,142	\$0	\$8,253	\$1,641,889	\$8,253	\$0	\$0	\$0	\$0	\$1,650,142	\$1,650,142

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Grouped By: Total Tax Classes

Tax Book : Federal											
Tax Year : 2013											
Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1993 Q2	\$2,232,463	\$0	\$33,670	\$2,198,793	\$33,670	\$0	\$0	\$0	\$0	\$2,232,463	\$2,232,463
V1993 Q3	\$2,663,977	\$0	\$69,685	\$2,594,292	\$69,685	\$0	\$0	\$0	\$0	\$2,663,977	\$2,663,977
V1993 Q4	\$2,014,077	\$0	\$84,984	\$1,930,600	\$83,477	\$0	\$0	\$0	\$0	\$2,014,077	\$2,014,077
V1994	(\$303,206)	\$0	(\$340,039)	(\$425,116)	(\$19,923)	\$0	\$0	\$0	\$0	(\$303,206)	(\$445,039)
V1994 Q1	\$2,904,623	\$0	\$136,380	\$2,768,243	\$121,768	\$0	\$0	\$0	\$0	\$2,904,623	\$2,890,011
V1994 Q2	\$2,302,976	\$0	\$131,598	\$2,171,378	\$96,058	\$0	\$0	\$0	\$0	\$2,302,976	\$2,267,435
V1994 Q3	\$1,917,467	\$0	\$138,590	\$1,778,877	\$85,549	\$0	\$0	\$0	\$0	\$1,917,467	\$1,864,426
V1994 Q4	\$3,037,567	\$0	\$266,885	\$2,770,682	\$142,720	\$0	\$0	\$0	\$0	\$3,037,567	\$2,913,401
V1995	(\$237,457)	\$0	(\$237,457)	(\$425,207)	(\$20,800)	\$0	\$0	\$0	\$0	(\$237,457)	(\$446,008)
V1995 Q1	\$156	\$0	\$12	\$144	\$6	\$0	\$0	\$0	\$0	\$156	\$150
V1995 Q2	\$2,641,377	\$0	\$270,345	\$2,371,032	\$114,069	\$0	\$0	\$0	\$0	\$2,641,377	\$2,485,102
V1995 Q3	\$1,686,525	\$0	\$202,246	\$1,484,279	\$77,193	\$0	\$0	\$0	\$0	\$1,686,525	\$1,561,473
V1995 Q4	\$4,996,262	\$0	\$621,248	\$4,375,014	\$216,462	\$0	\$0	\$0	\$0	\$4,996,262	\$4,591,476
V1996	\$9,643,541	\$0	\$984,927	\$8,215,679	\$384,911	\$0	\$0	\$0	\$0	\$9,643,541	\$8,600,591
V1997	(\$227,386)	\$0	(\$250,830)	(\$448,244)	(\$24,014)	\$0	\$0	\$0	\$0	(\$227,386)	(\$472,258)
V1997 Q1	\$1,440,946	\$0	\$252,286	\$1,188,660	\$61,235	\$0	\$0	\$0	\$0	\$1,440,946	\$1,249,895
V1997 Q2	\$1,915,973	\$0	\$364,909	\$1,551,064	\$83,506	\$0	\$0	\$0	\$0	\$1,915,973	\$1,634,570
V1997 Q3	\$2,768,083	\$0	\$571,231	\$2,196,852	\$123,643	\$0	\$0	\$0	\$0	\$2,768,083	\$2,320,495
V1997 Q4	\$6,243,981	\$0	\$1,170,887	\$5,073,095	\$240,430	\$0	\$0	\$0	\$0	\$6,243,981	\$5,313,524
V1998	(\$325,232)	\$0	(\$325,232)	(\$320,942)	(\$18,126)	\$0	\$0	\$0	\$0	(\$325,232)	(\$339,067)
V1998 Q1	\$4,000,095	\$0	\$852,723	\$3,147,372	\$166,545	\$0	\$0	\$0	\$0	\$4,000,095	\$3,313,917
V1998 Q2	\$3,318,432	\$0	\$762,326	\$2,556,106	\$141,960	\$0	\$0	\$0	\$0	\$3,318,432	\$2,698,066
V1998 Q3	\$1,570,823	\$0	\$376,487	\$1,194,336	\$66,992	\$0	\$0	\$0	\$0	\$1,570,823	\$1,261,328
V1998 Q4	\$2,116,307	\$0	\$502,450	\$1,613,857	\$85,597	\$0	\$0	\$0	\$0	\$2,116,307	\$1,699,454
V1999	\$11,257,155	\$0	\$2,818,612	\$8,039,366	\$478,898	\$0	\$0	\$0	\$0	\$11,257,155	\$8,518,264
V2000	(\$658,705)	\$0	(\$647,294)	(\$425,941)	(\$28,707)	\$0	\$0	\$0	\$0	(\$658,705)	(\$454,648)
V2000 Q1	\$1,709,755	\$0	\$500,256	\$1,210,335	\$69,652	\$0	\$0	\$0	\$0	\$1,709,755	\$1,279,987
V2000 Q2	\$1,635,590	\$0	\$529,929	\$1,106,183	\$71,541	\$0	\$0	\$0	\$0	\$1,635,590	\$1,177,723
V2000 Q3	\$3,423,896	\$0	\$1,238,773	\$2,195,794	\$155,346	\$0	\$0	\$0	\$0	\$3,423,896	\$2,351,140
V2000 Q4	\$4,709,825	\$0	\$1,691,660	\$3,018,165	\$214,942	\$0	\$0	\$0	\$0	\$4,709,825	\$3,233,107
V2001	\$10,577,320	\$0	\$4,025,049	\$6,607,212	\$463,192	\$0	\$0	\$0	\$0	\$10,577,320	\$7,070,404

Columbia Gas of Pennsylvania
PowerTax Depreciation Summary Report 7

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Attachment 1
Exhibit No. 7
Witness: Panpilas W. Fischer
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Grouped By: Total Tax Classes

Tax Book : Federal											
Tax Year : 2013											
Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2001 30% Bonus	(\$211,557)	\$0	(\$417,756)	(\$124,161)	(\$14,696)	\$0	\$0	\$0	\$0	(\$211,557)	(\$138,857)
V2002	\$3,975,407	\$0	\$3,285,888	\$1,492,446	\$107,913	\$0	\$0	\$0	\$0	\$3,975,407	\$1,600,359
V2002 30% Bonus	\$4,959,715	\$0	\$1,894,401	\$2,887,907	\$222,049	\$0	\$0	\$0	\$0	\$4,959,715	\$3,109,956
V2003	\$694,929	\$0	\$343,255	\$386,308	\$26,790	\$0	\$0	\$0	\$0	\$694,929	\$413,099
V2003 30% Bonus	(\$345,920)	\$0	(\$103,600)	(\$242,320)	(\$9,866)	\$0	\$0	\$0	\$0	(\$345,920)	(\$252,186)
V2003 50% Bonus	\$2,894,758	\$0	\$1,265,938	\$1,538,680	\$129,138	\$0	\$0	\$0	\$0	\$2,894,758	\$1,667,818
V2004	\$1,267,109	\$0	\$608,014	\$975,422	\$39,480	\$0	\$0	\$0	\$0	\$1,267,109	\$1,014,902
V2004 30%	\$1,520,475	\$0	\$920,960	\$888,849	\$54,926	\$0	\$0	\$0	\$0	\$1,520,475	\$943,775
V2004 50% Bonus	\$7,424,524	\$0	\$3,580,417	\$3,849,712	\$310,867	\$0	\$0	\$0	\$0	\$7,424,524	\$4,160,579
V2005	\$11,817,124	\$0	\$8,807,767	\$6,440,024	\$615,827	\$0	\$0	\$0	\$0	\$11,817,124	\$7,055,851
V2005 50% Bonus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2006	\$13,382,605	\$0	\$13,381,219	\$6,599,345	\$792,590	\$0	\$0	\$0	\$0	\$13,382,605	\$7,391,935
V2007	\$21,182,172	\$0	\$21,163,070	\$9,694,354	\$1,291,676	\$0	\$0	\$0	\$0	\$21,182,172	\$10,986,030
V2008	(\$7,631,982)	\$0	(\$7,823,454)	(\$1,969,561)	(\$397,349)	\$0	\$0	\$0	\$0	(\$7,631,982)	(\$2,366,911)
V2008 50%	\$29,576,746	\$0	\$29,489,751	\$11,531,821	\$1,866,478	\$0	\$0	\$0	\$0	\$29,576,746	\$13,398,299
V2009	\$3,502,867	\$0	\$3,438,802	\$1,093,076	\$217,363	\$0	\$0	\$0	\$0	\$3,502,867	\$1,310,439
V2009 50%	\$15,335,014	\$0	\$15,335,014	\$5,375,519	\$1,032,632	\$0	\$0	\$0	\$0	\$15,335,014	\$6,408,152
V2010	\$1,142,160	\$0	\$1,089,036	\$600,706	\$188,776	\$0	\$0	\$0	\$0	\$1,142,160	\$789,482
V2010 100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2010 50%	\$8,357,380	\$0	\$8,357,380	\$1,930,891	\$643,772	\$0	\$0	\$0	\$0	\$8,357,380	\$2,574,663
V2011	\$4,361,681	\$0	\$4,363,360	\$652,035	\$334,219	\$0	\$0	\$0	\$0	\$4,361,681	\$986,254
V2011 100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2011 50%	\$765,447	\$0	\$765,447	\$279,639	\$184,745	\$0	\$0	\$0	\$0	\$765,447	\$464,384
V2012	\$82,802	\$0	\$81,970	(\$274)	(\$366)	\$0	\$0	\$0	\$0	\$82,802	(\$640)
V2012 50%	\$46,650,026	\$0	\$46,644,955	\$1,906,452	\$3,683,189	\$0	\$0	\$0	\$0	\$46,650,026	\$5,589,642
V2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2013 50%	\$0	\$56,763,500	\$56,763,500	\$0	\$58,903,627	\$0	\$0	\$0	\$0	\$56,763,500	\$2,140,127
Total Tax Classes	\$579,572,032	\$56,763,500	\$356,288,784	\$443,942,515	\$74,001,664	\$0	\$0	\$0	\$0	\$636,335,532	\$461,180,679
Company Total:	\$579,572,032	\$56,763,500	\$356,288,784	\$443,942,515	\$74,001,664	\$0	\$0	\$0	\$0	\$636,335,532	\$461,180,679
Tax Year:	\$579,572,032	\$56,763,500	\$356,288,784	\$443,942,515	\$74,001,664	\$0	\$0	\$0	\$0	\$636,335,532	\$461,180,679

Columbia Gas of Pennsylvania
PowerTax Depreciation Summary Report 7

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Attachment 2
Exhibit No. 7
Witness: Panpilas W. Fischer
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Grouped By: Total Tax Classes

Tax Book : Federal											
Tax Year : 2014											
Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1953	\$15,413,306	\$0	\$15,413,306	\$15,327,925	\$20,224	\$0	\$0	\$0	\$0	\$15,413,306	\$15,348,149
V1954	\$2,241,863	\$0	\$2,241,863	\$2,241,863	\$0	\$0	\$0	\$0	\$0	\$2,241,863	\$2,241,863
V1955	\$5,064,353	\$0	\$5,064,353	\$5,064,353	\$0	\$0	\$0	\$0	\$0	\$5,064,353	\$5,064,353
V1956	\$3,291,554	\$0	\$3,291,554	\$3,291,554	\$0	\$0	\$0	\$0	\$0	\$3,291,554	\$3,291,554
V1957	\$4,093,965	\$0	\$4,093,965	\$4,093,965	\$0	\$0	\$0	\$0	\$0	\$4,093,965	\$4,093,965
V1958	\$4,749,019	\$0	\$4,749,019	\$4,749,019	\$0	\$0	\$0	\$0	\$0	\$4,749,019	\$4,749,019
V1959	\$4,349,094	\$0	\$4,349,094	\$4,349,094	\$0	\$0	\$0	\$0	\$0	\$4,349,094	\$4,349,094
V1960	\$4,437,006	\$0	\$4,437,006	\$4,437,006	\$0	\$0	\$0	\$0	\$0	\$4,437,006	\$4,437,006
V1961	\$4,913,663	\$0	(\$18)	\$4,913,663	\$0	\$0	\$0	\$0	\$0	\$4,913,663	\$4,913,663
V1962	\$4,377,394	\$0	\$0	\$4,377,394	\$0	\$0	\$0	\$0	\$0	\$4,377,394	\$4,377,394
V1963	\$5,249,541	\$0	\$0	\$5,249,541	\$0	\$0	\$0	\$0	\$0	\$5,249,541	\$5,249,541
V1964	\$5,534,653	\$0	\$0	\$5,534,653	\$0	\$0	\$0	\$0	\$0	\$5,534,653	\$5,534,653
V1965	\$4,669,527	\$0	\$0	\$4,669,527	\$0	\$0	\$0	\$0	\$0	\$4,669,527	\$4,669,527
V1966	\$6,379,046	\$0	\$0	\$6,379,046	\$0	\$0	\$0	\$0	\$0	\$6,379,046	\$6,379,046
V1967	\$6,286,494	\$0	\$0	\$6,286,494	\$0	\$0	\$0	\$0	\$0	\$6,286,494	\$6,286,494
V1968	\$5,787,939	\$0	\$18,394	\$5,769,545	\$4,088	\$0	\$0	\$0	\$0	\$5,787,939	\$5,773,633
V1969	\$4,541,097	\$0	\$1	\$4,541,096	\$0	\$0	\$0	\$0	\$0	\$4,541,097	\$4,541,096
V1970	\$3,676,128	\$0	\$2	\$3,676,126	\$0	\$0	\$0	\$0	\$0	\$3,676,128	\$3,676,126
V1971	\$9,434,565	\$0	\$57,395	\$9,429,873	\$0	\$0	\$0	\$0	\$0	\$9,434,565	\$9,429,873
V1972	\$5,775,200	\$0	\$3,264	\$5,771,430	\$0	\$0	\$0	\$0	\$0	\$5,775,200	\$5,771,430
V1973	\$4,866,020	\$0	\$13,423	\$4,866,020	\$0	\$0	\$0	\$0	\$0	\$4,866,020	\$4,866,020
V1974	\$6,670,944	\$0	\$0	\$6,670,944	\$0	\$0	\$0	\$0	\$0	\$6,670,944	\$6,670,944
V1975	\$6,249,649	\$0	\$4,869	\$6,248,510	\$0	\$0	\$0	\$0	\$0	\$6,249,649	\$6,248,510
V1976	\$5,570,314	\$0	\$17,969	\$5,444,707	\$0	\$0	\$0	\$0	\$0	\$5,570,314	\$5,444,707
V1977	\$9,828,321	\$0	\$733	\$9,685,337	\$0	\$0	\$0	\$0	\$0	\$9,828,321	\$9,685,337
V1978	\$10,299,560	\$0	\$0	\$10,056,408	\$0	\$0	\$0	\$0	\$0	\$10,299,560	\$10,056,408
V1979	\$13,288,569	\$0	\$116,665	\$13,252,823	\$0	\$0	\$0	\$0	\$0	\$13,288,569	\$13,252,823
V1980	\$12,344,453	\$0	\$44,320	\$12,425,520	\$334	\$0	\$0	\$0	\$0	\$12,344,453	\$12,425,854
V1981	\$14,884,986	\$0	\$14,884,986	\$14,855,618	\$768	\$0	\$0	\$0	\$0	\$14,884,986	\$14,856,386
V1982	\$13,659,865	\$0	\$13,659,865	\$13,632,960	\$660	\$0	\$0	\$0	\$0	\$13,659,865	\$13,633,620
V1983	\$11,426,550	\$0	\$11,426,550	\$11,410,408	\$377	\$0	\$0	\$0	\$0	\$11,426,550	\$11,410,785

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PowerTax Depreciation Summary Report 7

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Attachment 2
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Grouped By: Total Tax Classes

Tax Book : Federal											
Tax Year : 2014											
Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1984	\$13,424,751	\$0	\$13,424,751	\$13,406,246	\$422	\$0	\$0	\$0	\$0	\$13,424,751	\$13,406,668
V1985	\$13,377,260	\$0	\$13,377,260	\$13,333,626	\$978	\$0	\$0	\$0	\$0	\$13,377,260	\$13,334,603
V1986	\$14,514,781	\$0	\$14,514,781	\$14,503,592	\$244	\$0	\$0	\$0	\$0	\$14,514,781	\$14,503,836
V1987	\$237,569	\$0	\$237,569	\$190,550	\$7,136	\$0	\$0	\$0	\$0	\$237,569	\$197,686
V1987 Q1	\$2,892,553	\$0	\$18,261	\$2,892,553	\$0	\$0	\$0	\$0	\$0	\$2,892,553	\$2,892,553
V1987 Q2	\$3,679,797	\$0	\$0	\$3,679,797	\$0	\$0	\$0	\$0	\$0	\$3,679,797	\$3,679,797
V1987 Q3	\$4,019,165	\$0	\$0	\$4,019,165	\$0	\$0	\$0	\$0	\$0	\$4,019,165	\$4,019,165
V1987 Q4	\$4,969,150	\$0	\$3,710	\$4,969,150	\$0	\$0	\$0	\$0	\$0	\$4,969,150	\$4,969,150
V1988	(\$404,843)	\$0	(\$404,843)	(\$423,949)	\$1,147	\$0	\$0	\$0	\$0	(\$404,843)	(\$422,802)
V1988 Q1	\$2,958,560	\$0	\$0	\$2,958,560	\$0	\$0	\$0	\$0	\$0	\$2,958,560	\$2,958,560
V1988 Q2	\$3,314,514	\$0	\$0	\$3,314,514	\$0	\$0	\$0	\$0	\$0	\$3,314,514	\$3,314,514
V1988 Q3	\$1,270,216	\$0	\$0	\$1,270,216	\$0	\$0	\$0	\$0	\$0	\$1,270,216	\$1,270,216
V1988 Q4	\$1,036,908	\$0	\$0	\$1,036,908	\$0	\$0	\$0	\$0	\$0	\$1,036,908	\$1,036,908
V1989	(\$309,355)	\$0	(\$309,355)	(\$365,763)	\$2,176	\$0	\$0	\$0	\$0	(\$309,355)	(\$363,588)
V1989 Q1	\$1,901,029	\$0	\$0	\$1,901,029	\$0	\$0	\$0	\$0	\$0	\$1,901,029	\$1,901,029
V1989 Q2	\$1,782,398	\$0	\$0	\$1,782,398	\$0	\$0	\$0	\$0	\$0	\$1,782,398	\$1,782,398
V1989 Q3	\$2,164,846	\$0	\$13,619	\$2,164,846	\$0	\$0	\$0	\$0	\$0	\$2,164,846	\$2,164,846
V1989 Q4	\$1,461,859	\$0	\$0	\$1,461,859	\$0	\$0	\$0	\$0	\$0	\$1,461,859	\$1,461,859
V1990	\$6,834,186	\$0	(\$345,467)	\$6,804,441	\$626	\$0	\$0	\$0	\$0	\$6,834,186	\$6,805,067
V1991	(\$308,261)	\$0	(\$308,261)	(\$338,506)	\$606	\$0	\$0	\$0	\$0	(\$308,261)	(\$337,900)
V1991 Q1	\$1,866,593	\$0	\$0	\$1,866,593	\$0	\$0	\$0	\$0	\$0	\$1,866,593	\$1,866,593
V1991 Q2	\$1,406,579	\$0	\$0	\$1,406,579	\$0	\$0	\$0	\$0	\$0	\$1,406,579	\$1,406,579
V1991 Q3	\$740,965	\$0	\$0	\$740,965	\$0	\$0	\$0	\$0	\$0	\$740,965	\$740,965
V1991 Q4	\$2,654,520	\$0	\$11,138	\$2,654,520	\$0	\$0	\$0	\$0	\$0	\$2,654,520	\$2,654,520
V1992	(\$328,999)	\$0	(\$328,999)	(\$383,481)	\$1,861	\$0	\$0	\$0	\$0	(\$328,999)	(\$381,620)
V1992 Q1	\$1,327,342	\$0	\$0	\$1,327,342	\$0	\$0	\$0	\$0	\$0	\$1,327,342	\$1,327,342
V1992 Q2	\$2,143,627	\$0	\$0	\$2,143,627	\$0	\$0	\$0	\$0	\$0	\$2,143,627	\$2,143,627
V1992 Q3	\$1,813,806	\$0	\$0	\$1,813,806	\$0	\$0	\$0	\$0	\$0	\$1,813,806	\$1,813,806
V1992 Q4	\$1,847,048	\$0	\$0	\$1,847,048	\$0	\$0	\$0	\$0	\$0	\$1,847,048	\$1,847,048
V1993	(\$404,067)	\$0	(\$404,067)	(\$448,227)	\$916	\$0	\$0	\$0	\$0	(\$404,067)	(\$447,310)
V1993 Q1	\$1,585,176	\$0	\$0	\$1,585,176	\$0	\$0	\$0	\$0	\$0	\$1,585,176	\$1,585,176

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Attachment 2
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Grouped By: Total Tax Classes

Tax Book : Federal											
Tax Year : 2014											
Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1993 Q2	\$2,160,525	\$0	\$0	\$2,160,525	\$0	\$0	\$0	\$0	\$0	\$2,160,525	\$2,160,525
V1993 Q3	\$2,569,427	\$0	\$0	\$2,569,427	\$0	\$0	\$0	\$0	\$0	\$2,569,427	\$2,569,427
V1993 Q4	\$1,931,854	\$0	\$1,507	\$1,931,854	\$0	\$0	\$0	\$0	\$0	\$1,931,854	\$1,931,854
V1994	(\$303,206)	\$0	(\$342,064)	(\$445,039)	(\$7,835)	\$0	\$0	\$0	\$0	(\$303,206)	(\$452,874)
V1994 Q1	\$2,833,329	\$0	\$14,219	\$2,819,110	\$14,219	\$0	\$0	\$0	\$0	\$2,833,329	\$2,833,329
V1994 Q2	\$2,237,137	\$0	\$34,451	\$2,202,686	\$34,451	\$0	\$0	\$0	\$0	\$2,237,137	\$2,237,137
V1994 Q3	\$1,857,655	\$0	\$51,396	\$1,806,258	\$51,396	\$0	\$0	\$0	\$0	\$1,857,655	\$1,857,655
V1994 Q4	\$2,943,165	\$0	\$120,518	\$2,822,647	\$120,518	\$0	\$0	\$0	\$0	\$2,943,165	\$2,943,165
V1995	(\$237,457)	\$0	(\$237,457)	(\$446,008)	(\$20,795)	\$0	\$0	\$0	\$0	(\$237,457)	(\$466,802)
V1995 Q1	\$150	\$0	\$6	\$144	\$5	\$0	\$0	\$0	\$0	\$150	\$150
V1995 Q2	\$2,515,197	\$0	\$148,558	\$2,366,639	\$108,437	\$0	\$0	\$0	\$0	\$2,515,197	\$2,475,076
V1995 Q3	\$1,611,345	\$0	\$119,618	\$1,491,727	\$73,838	\$0	\$0	\$0	\$0	\$1,611,345	\$1,565,565
V1995 Q4	\$4,798,926	\$0	\$388,329	\$4,410,597	\$207,663	\$0	\$0	\$0	\$0	\$4,798,926	\$4,618,260
V1996	\$9,435,903	\$0	\$553,771	\$8,415,813	\$375,751	\$0	\$0	\$0	\$0	\$9,435,903	\$8,791,564
V1997	(\$227,386)	\$0	(\$252,374)	(\$472,258)	(\$24,007)	\$0	\$0	\$0	\$0	(\$227,386)	(\$496,265)
V1997 Q1	\$1,392,580	\$0	\$184,319	\$1,208,260	\$69,076	\$0	\$0	\$0	\$0	\$1,392,580	\$1,267,337
V1997 Q2	\$1,838,487	\$0	\$269,745	\$1,568,742	\$80,041	\$0	\$0	\$0	\$0	\$1,838,487	\$1,648,783
V1997 Q3	\$2,679,366	\$0	\$433,257	\$2,246,108	\$119,683	\$0	\$0	\$0	\$0	\$2,679,366	\$2,365,791
V1997 Q4	\$6,094,232	\$0	\$905,974	\$5,188,259	\$234,104	\$0	\$0	\$0	\$0	\$6,094,232	\$5,422,362
V1998	(\$325,232)	\$0	(\$325,232)	(\$339,067)	(\$18,133)	\$0	\$0	\$0	\$0	(\$325,232)	(\$357,201)
V1998 Q1	\$3,869,970	\$0	\$663,132	\$3,206,838	\$160,955	\$0	\$0	\$0	\$0	\$3,869,970	\$3,367,793
V1998 Q2	\$3,194,014	\$0	\$596,092	\$2,597,922	\$136,410	\$0	\$0	\$0	\$0	\$3,194,014	\$2,734,332
V1998 Q3	\$1,527,737	\$0	\$301,011	\$1,226,726	\$65,154	\$0	\$0	\$0	\$0	\$1,527,737	\$1,291,880
V1998 Q4	\$2,057,370	\$0	\$404,518	\$1,652,852	\$83,064	\$0	\$0	\$0	\$0	\$2,057,370	\$1,735,916
V1999	\$10,925,513	\$0	\$2,234,778	\$8,266,554	\$464,398	\$0	\$0	\$0	\$0	\$10,925,513	\$8,730,952
V2000	(\$658,705)	\$0	(\$646,378)	(\$454,648)	(\$28,714)	\$0	\$0	\$0	\$0	(\$658,705)	(\$483,362)
V2000 Q1	\$1,647,787	\$0	\$420,618	\$1,228,072	\$68,010	\$0	\$0	\$0	\$0	\$1,647,787	\$1,296,082
V2000 Q2	\$1,594,115	\$0	\$446,640	\$1,148,039	\$69,684	\$0	\$0	\$0	\$0	\$1,594,115	\$1,217,723
V2000 Q3	\$3,349,955	\$0	\$1,062,448	\$2,299,032	\$152,055	\$0	\$0	\$0	\$0	\$3,349,955	\$2,451,087
V2000 Q4	\$4,631,796	\$0	\$1,452,819	\$3,178,977	\$211,472	\$0	\$0	\$0	\$0	\$4,631,796	\$3,390,449
V2001	\$10,317,897	\$0	\$3,479,030	\$6,897,788	\$451,670	\$0	\$0	\$0	\$0	\$10,317,897	\$7,349,459

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PowerTax Depreciation Summary Report 7

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Attachment 2
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Grouped By: Total Tax Classes

Tax Book : Federal											
Tax Year : 2014											
Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2001 30% Bonus	(\$214,739)	\$0	(\$427,871)	(\$140,974)	(\$14,832)	\$0	\$0	\$0	\$0	(\$214,739)	(\$155,807)
V2002	\$3,932,862	\$0	\$3,201,760	\$1,576,123	\$106,144	\$0	\$0	\$0	\$0	\$3,932,862	\$1,682,267
V2002 30% Bonus	\$4,837,210	\$0	\$1,618,467	\$3,027,600	\$217,291	\$0	\$0	\$0	\$0	\$4,837,210	\$3,244,891
V2003	\$687,095	\$0	\$316,427	\$408,597	\$26,444	\$0	\$0	\$0	\$0	\$687,095	\$435,041
V2003 30% Bonus	(\$406,468)	\$0	(\$119,397)	(\$287,071)	(\$12,569)	\$0	\$0	\$0	\$0	(\$406,468)	(\$299,640)
V2003 50% Bonus	\$2,803,648	\$0	\$1,090,617	\$1,615,325	\$125,096	\$0	\$0	\$0	\$0	\$2,803,648	\$1,740,421
V2004	\$876,789	\$0	\$224,684	\$650,943	\$36,965	\$0	\$0	\$0	\$0	\$876,789	\$687,908
V2004 30%	\$1,233,368	\$0	\$584,685	\$661,743	\$54,436	\$0	\$0	\$0	\$0	\$1,233,368	\$716,178
V2004 50% Bonus	\$7,116,703	\$0	\$3,048,940	\$3,928,166	\$303,642	\$0	\$0	\$0	\$0	\$7,116,703	\$4,231,808
V2005	\$10,916,153	\$0	\$7,715,653	\$6,397,039	\$585,010	\$0	\$0	\$0	\$0	\$10,916,153	\$6,982,049
V2005 50% Bonus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2006	\$12,764,903	\$0	\$12,754,420	\$7,047,798	\$755,850	\$0	\$0	\$0	\$0	\$12,764,903	\$7,803,648
V2007	\$20,940,506	\$0	\$20,918,477	\$10,852,574	\$1,294,660	\$0	\$0	\$0	\$0	\$20,940,506	\$12,147,234
V2008	(\$7,790,976)	\$0	(\$7,876,976)	(\$2,505,746)	(\$412,431)	\$0	\$0	\$0	\$0	(\$7,790,976)	(\$2,918,177)
V2008 50%	\$29,314,652	\$0	\$29,291,449	\$13,244,464	\$1,755,686	\$0	\$0	\$0	\$0	\$29,314,652	\$15,000,150
V2009	\$3,499,510	\$0	\$3,417,734	\$1,309,191	\$201,829	\$0	\$0	\$0	\$0	\$3,499,510	\$1,511,020
V2009 50%	\$15,088,090	\$0	\$15,088,090	\$6,315,136	\$911,295	\$0	\$0	\$0	\$0	\$15,088,090	\$7,226,430
V2010	\$1,089,423	\$0	\$1,029,798	\$763,475	\$172,628	\$0	\$0	\$0	\$0	\$1,089,423	\$936,103
V2010 100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2010 50%	\$8,252,006	\$0	\$8,252,006	\$2,542,266	\$570,933	\$0	\$0	\$0	\$0	\$8,252,006	\$3,113,199
V2011	\$4,361,639	\$0	\$4,364,399	\$986,251	\$308,710	\$0	\$0	\$0	\$0	\$4,361,639	\$1,294,961
V2011 100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2011 50%	\$763,535	\$0	\$763,535	\$464,046	\$99,754	\$0	\$0	\$0	\$0	\$763,535	\$563,800
V2012	\$81,905	\$0	\$79,391	(\$734)	(\$108)	\$0	\$0	\$0	\$0	\$81,905	(\$842)
V2012 50%	\$46,459,451	\$0	\$46,446,254	\$5,568,737	\$3,420,948	\$0	\$0	\$0	\$0	\$46,459,451	\$8,989,686
V2013	\$1,653,286	\$0	\$1,636,304	\$20,226	\$43,399	\$0	\$0	\$0	\$0	\$1,653,286	\$63,626
V2013 50%	\$56,193,230	\$0	\$56,162,822	\$2,247,404	\$4,327,819	\$0	\$0	\$0	\$0	\$56,193,230	\$6,575,222
V2014	\$0	\$135,641,000	\$135,641,000	\$0	\$5,166,623	\$0	\$0	\$0	\$0	\$135,641,000	\$5,166,623

Columbla Gas of Pennsylvania
PowerTax Depreciation Summary Report 7

Rpt # 17 1/20/2015 9:23 AM

Attachment 2
Exhibit No. 7
Witness: Panpilas W. Fischer
Page 5 of 5

Grouped By: Total Tax Classes

Tax Book : Federal

Tax Year : 2014

Vintage	Beginning Asset Balance	Additions/ Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2014 50%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Tax Classes	\$625,541,534	\$135,641,000	\$481,094,587	\$451,264,750	\$23,330,358	\$0	\$0	\$0	\$0	\$761,182,534	\$474,595,108
Company Total:	\$625,541,534	\$135,641,000	\$481,094,587	\$451,264,750	\$23,330,358	\$0	\$0	\$0	\$0	\$761,182,534	\$474,595,108
Tax Year:	\$625,541,534	\$135,641,000	\$481,094,587	\$451,264,750	\$23,330,358	\$0	\$0	\$0	\$0	\$761,182,534	\$474,595,108

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C

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

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

Response: See response to 53.53 I.A.2 at Exhibit No. 8, Page 2.

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

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

Response: A schedule showing rates of return for Columbia Gas of Pennsylvania, Inc. at November 30, 2014 per books, pro forma at present rates and proforma at proposed rates is found at Exhibit No. 2, Schedule No. 3, Page 3.

See the attached Exhibit No. 8, Page 3, for Columbia's adjusted rate base at November 30, 2014, and Exhibit No. 8, Page 4, for Columbia's rate base from the last base rate case R-2014-2406274 which was a negotiated settlement.

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Base at Present Rates
November 30, 2014

Line No.	Acct. No.	Description	Per Books (1) \$	Adjustments (2) \$	Pro Forma (3) \$	Reference (4)
1		Property Plant and Equipment				
2	101	Gas Plant in Service	1,501,259,865	(9,663,930)	1,491,595,936	Exh 8, Schedule 1
3	106	Completed Construction Not Classified	90,410,450	0	90,410,450	Exh 8, Schedule 1
4	107	Construction Work in Progress	0	0	0	Exh 8, Schedule 2
5	117/191	Gas Stored Underground - Non-Current	3,794,693	0	3,794,693	
6	108-111	Depreciation Reserve	(347,783,451)	(941,419)	(348,724,870)	Exh 8, Schedule 3
7	117	Accum. Provision Gas Lost - Underground Storage	<u>(163,467)</u>	<u>0</u>	<u>(163,467)</u>	Exh 1, Schedule 1
8		Net Plant in Service	1,247,518,091	(10,605,349)	1,236,912,742	
9		Working Capital				
10	154-163-186	Materials and Supplies - 13 Month Average	662,540	(40,387)	622,153	Exh 8, Schedule 5
11	165	Prepayments	3,152,464	(1,142,090)	2,010,374	Exh 8, Schedule 6
12	164	Gas Storage Underground	111,585,518	(33,864,788)	77,720,729	Exh 8, Schedule 7
13		Cash Allowance	<u>0</u>	<u>0</u>	<u>0</u>	Exh 8, Schedule 4
14		Total Working Capital	115,400,522	(35,047,265)	80,353,256	
15		Deferred Income Taxes				
16	190	Income Taxes	20,984,847	0	20,984,847	Exh 8, Schedule 8
17	282	Depreciation	(254,389,998)	(72,027)	(254,462,025)	Exh 8, Schedule 8
18	283	Other	<u>0</u>	<u>0</u>	<u>0</u>	Exh 8, Schedule 8
19		Total Deferred Income Taxes	(233,405,151)	(72,027)	(233,477,178)	
20		Customer Deposits				
21	235	13 Month Average	(3,299,575)	177,347	(3,122,228)	Exh 8, Schedule 9
22		Customer Advances for Construction				
23	252/186	Cash Deposits	<u>(258,097)</u>	<u>0</u>	<u>(258,097)</u>	Exh 8, Schedule 10
24		Total Rate Base	<u>1,125,955,790</u>	<u>(45,547,294)</u>	<u>1,080,408,495</u>	

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Base at Present Rates
November 30, 2014

Line No.	Acct. No.	Description	Amount (1) \$	1/
1		Property Plant and Equipment		
2	101-106	Gas Plant in Service	1,741,989,119	
3	107	Construction Work in Progress - In Service	0	
4	117/191	Gas Stored Underground - Non-Current	3,794,690	
5	108-111	Depreciation Reserve	(377,349,128)	
6	117	Accum. Provision Gas Lost - Underground Storage	(163,458)	
7		Net Plant in Service	1,368,271,223	
8		Working Capital		
9	154-163-186	Materials and Supplies	672,797	
10	165	Prepayments	1,898,754	
11	164	Gas Storage Underground	82,341,191	
12		Cash Allowance	0	
13		Total Working Capital	84,912,742	
14		Deferred Income Taxes		
15	190	Income Taxes	13,738,633	
16	282	Depreciation	(277,927,407)	
17	283	Other	0	
18		Total Deferred Income Taxes	(264,188,774)	
19		Customer Deposits		
20	235	13 Month Average	(3,031,776)	
21		Customer Advances for Construction		
22	252/186	Cash Deposits	(170,058)	
23		Total Rate Base	<u>1,185,793,357</u>	

Note:

1/ Rate base for the Fully Forecasted Rate Year from the company's last rate case at R-2014-2406274.
See Exhibit No. 108, Page 3 of 11, Column 5 of that case.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 (c)

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

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

Response: Please see Exhibit No. 8, Schedule No. 3.

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

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

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

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

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

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

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

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

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

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

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

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

Response: CPA is not making a claim for construction work in progress as of November 30, 2014. Please see Exhibit No.8, Schedule No.2.

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

Response: CPA is not making a claim for non-revenue producing construction work in progress for the Historic Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response: CPA is not making a claim for plant held for future use for the Historic Test Year.

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

Response: There are no expected abrupt changes in monthly balances for the Historic Test Year.

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

Response: CPA is not making a claim for fuel stock for the Historic Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 II. RATE OF RETURN

A. ALL UTILITIES

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

Response: The rate base claim at original cost as of November 30, 2014 is found above under Regulation 53.53 I.A.2 at Exhibit No. 8, Page 2.

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

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

Response: See Exhibit No.8, Schedule No.4, for cash working capital (lead/lag), Exhibit No.8, Schedule No.6, for prepayments working capital, and Exhibit No.8, Schedule No.7, for Gas Stored Underground working capital.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C.3

3. A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

As of November 30, 2014										
Line No.	Account No.	Description	Gas Plant In Service Account 101-1000 (1) \$	Contribution In Aid of Construction Account 101-2000 (2) \$	Contribution In Aid of Construction Affiliated Companies Account 101-3000 (3) \$	Non-Taxable Relocation Reimbursements Account 101-4000 (4) \$	Customer Advances for Construction (Deposits) Account 101-4005 (5) \$	Completed Construction Not Classified Account 106 (6) \$	Construction Work In Progress Account 107 (7) \$	1/ (8)=(1 thru 7) \$
		Intangible Plant								
1	301.00	Organization Costs	100,099	0	0	0	0	0	0	100,099
2	302.10	Franchises/Consent, Perpetual	26,489	0	0	0	0	0	0	26,489
3	303.00	Intangible Plant, General	1,320,595	0	0	0	0	0	0	1,320,595
4	303.30	Intangible Plant, Miscellaneous Software	16,986,530	0	0	0	0	142	0	16,986,672
5		Total Intangible Plant	18,433,713	0	0	0	0	142	0	18,433,855
		Underground Storage Plant								
6	350.10	Land	23,882	0	0	0	0	0	0	23,882
7	350.20	Rights of Way	1,932	0	0	0	0	0	0	1,932
8	351.20	Compressor Station Structures	2,571,855	0	0	0	0	841,979	0	3,413,834
9	352.01	Wells Construction	799,134	0	0	0	0	0	0	799,134
10	352.02	Wells Equipment	168,680	0	0	0	0	0	0	168,680
11	352.10	Storage Leasehold and Rights	139,442	0	0	0	0	0	0	139,442
12	352.12	Other Leases	67,498	0	0	0	0	0	0	67,498
13	353.00	Lines	405,288	0	0	0	0	0	0	405,288
14	354.00	Compressor Station Equipment	584,073	0	0	0	0	0	0	584,073
15	355.00	Measuring & Regulating Equipment	123,010	0	0	0	0	0	0	123,010
16		Total Underground Storage Plant	4,884,793	0	0	0	0	841,979	0	5,726,772
		Distribution Plant								
17	374.10	Land, City Gate/Main Line Industrial	21,944	0	0	0	0	0	0	21,944
18	374.20	Land, Other Distribution System	479,275	0	0	0	0	0	0	479,275
19	374.30	Land Rights, City Gate/Main Line	95,361	0	0	0	0	0	0	95,361
20	374.40	Land Rights, City Other Distribution System	2,226,692	(11,729)	0	(106,236)	0	20,055	0	2,128,782
21	374.41	Land Rights, City Other Distribution System, Loc	13	0	0	0	0	0	0	13
22	374.50	Rights of Way	3,257,417	(19,163)	0	(5,147)	0	0	0	3,233,107
23	375.20	Structures, City Gate Measurement & Regulating	7,026	0	0	0	0	0	0	7,026
24	375.31	Structures, General Meas & Reg Local Gas	4,012	0	0	0	0	0	0	4,012
25	375.40	Structures, Regulating	3,370,828	(82,237)	0	(40,624)	0	109,812	0	3,357,779
26	375.60	Structures, Distribution Industrial M&R	87,670	0	0	0	0	0	0	87,670
27	375.70	Structures, Other Distribution System	5,041,604	0	0	0	0	13,234	0	5,054,838
28	375.71	Structures, Other Distribution System, Leased	1,125,911	0	0	0	0	0	0	1,125,911
29	375.80	Structures, Communication	16,515	0	0	0	0	0	0	16,515
30	376.00	Mains	822,168,541	(8,654,232)	(8,637)	(4,128,568)	(19,760)	80,548,435	0	889,905,779
31	376.08	Mains - CSL Replacements	23,786,341	0	0	0	0	0	0	23,786,341
32	376.30	Mains - Bare Steel	70,604,325	0	0	0	0	14,656	0	70,618,981
33	376.80	Mains - Cast Iron	570,601	0	0	0	0	0	0	570,601
34	378.10	Measuring & Regulating Equipment General	219,861	(162,340)	0	(1,068)	0	0	0	56,453
35	378.20	Measuring & Regulating Equipment Regulating	21,472,388	(133,773)	0	(180,688)	0	8,103,094	0	29,261,022
36	378.30	Measuring & Regulating Equipment Local Gas	647,245	(190,096)	0	0	0	133	0	457,281
37	379.10	Measuring & Regulating Equipment City Gate	141,567	0	0	0	0	0	0	141,567
38	379.11	Measuring & Regulating Equipment Exchange Gas	9,244	(9,694)	0	0	0	0	0	(450)
39	380.00	Services	388,177,862	(1,272,483)	0	(17,664)	0	104,633	0	386,992,349

1/ See Exhibit 8, Schedule 2

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52 C 3

3. A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2)

As of November 30, 2014											
Line No.	Account No.	Description	Gas Plant In Service Account 101-1000 (1) \$	Contribution In Aid of Construction Account 101-2000 (2) \$	Contribution In Aid of Construction Affiliated Companies Account 101-3000 (3) \$	Non-Taxable Relocation Reimbursements Account 101-4000 (4) \$	Customer Advances for Construction (Deposits) Account 101-4005 (5) \$	Completed Construction Not Classified Account 106 (6) \$	Construction Work In Progress Account 107 (7) \$	1/	Total Gas Plant In Service (8)=(1 thru 7) \$
1	381.00	Meters	34,063,584	0	0	0	0	(1,029)	0		34,062,556
2	381.10	Auto Meter Reading Devices	22,899,667	0	0	0	0	0	0		22,899,667
3	382.00	Meter Installations	34,073,872	(52,412)	0	(547)	0	4,777	0		34,025,690
4	383.00	House Regulators	10,343,878	(38,809)	0	(368)	0	9,451	0		10,314,152
5	384.00	House Regulators Installations	3,872,510	(6,880)	0	(858)	0	0	0		3,864,772
6	385.00	Industrial M&R Equipment. Station Equipment	5,147,801	(137,663)	0	(15,248)	0	535,123	0		5,530,014
7	385.10	Industrial M&R Equipment. Large Volume	1,234,696	(26,526)	0	(19,937)	0	1,759	0		1,189,992
8	387.10	Other Equipment	16,603	0	0	0	0	0	0		16,603
9	387.20	Other Equipment, Odorization	117,248	0	0	0	0	0	0		117,248
10	387.42	Other Equipment, Radio	121,945	0	0	0	0	0	0		121,945
11	387.44	Other Equipment, Other Communications	656,004	0	0	0	0	0	0		656,004
12	387.45	Other Equipment, Telemetering	2,000,533	0	0	0	0	75,809	0		2,076,343
13	387.46	Other Equipment, Customer Information Service	259,436	0	0	0	0	0	0		259,436
14		Total Distribution Plant	1,458,340,023	(10,798,036)	(8,637)	(4,516,953)	(19,760)	89,539,943	0		1,532,536,579
General Plant											
15	390.10	Structures, Communications	52,901	(3,080)	0	0	0	0	0		49,821
16	391.10	Office Furniture & Equipment, Unspecified	2,944,321	0	0	0	0	0	0		2,944,321
17	391.11	Office Furniture & Equipment, Data handling Equip	49,805	0	0	0	0	0	0		49,805
18	391.12	Office Furniture & Equipment, Information Systems	2,197,893	0	0	0	0	0	0		2,197,893
19	391.20	Office Furniture & Equipment, Air Condition Equip	3,007	0	0	0	0	0	0		3,007
20	392.20	Transportation Equipment, Trailers > \$1,000	110,152	0	0	0	0	0	0		110,152
21	392.21	Transportation Equipment, Trailers \$1,000 or <	10,830	0	0	0	0	0	0		10,830
22	393.00	Stores Equipment	16,675	0	0	0	0	0	0		16,675
23	394.10	Tools, Garage & Service Equipment	122,964	0	0	0	0	0	0		122,964
24	394.11	Tools, CNG Equipment, Stationary	2,248,741	0	0	(474,551)	0	0	0		1,774,190
25	394.12	Tools, CNG Equipment, Portable	179,308	0	0	0	0	0	0		179,308
26	394.20	Tools, Shop Equipment	72,307	0	0	0	0	0	0		72,307
27	394.30	Tools, Tools and Other	12,175,266	0	0	0	0	2,894	0		12,178,159
28	394.31	Tools, High Pressure Stopping	10,847	0	0	0	0	0	0		10,847
29	395.00	Laboratory Equipment Gas	72,218	0	0	0	0	0	0		72,218
30	396.00	Power Operated Equipment	1,435,493	0	0	0	0	0	0		1,435,493
31	397.00	Communication Equipment	342,307	0	0	0	0	0	0		342,307
32	397.10	Communication Equipment, Telephone	2,339,889	0	0	0	0	0	0		2,339,889
33	397.20	Communication Equipment, Radio	0	0	0	0	0	0	0		0
34	397.40	Communication Equipment, Other	0	0	0	0	0	0	0		0
35	397.50	Communication Equipment, Telemetering	828,223	0	0	0	0	0	0		828,223
36	398.00	Miscellaneous Equipment	545,278	0	0	0	0	25,493	0		570,771
37		Total General Plant	25,758,423	(3,080)	0	(474,551)	0	28,387	0		25,309,180
38		Total Gas Plant in Service	1,507,416,952	(10,801,116)	(8,637)	(4,991,504)	(19,760)	90,410,450	0		1,582,006,386

1/ See Exhibit 8, Schedule 2

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	As of November 30, 2014		
			Construction Work In Progress Account 107 Per Books \$	Construction Work In Progress Account 107 Not In Rate Base \$	Construction Work In Progress Account 107 In Rate Base \$
1		Intangible Plant			
2	301.00	Organization Costs	0	0	0
3	302.10	Franchises/Consent, Perpetual	0	0	0
4	303.00	Intangible Plant, General	0	0	0
5	303.30	Intangible Plant, Miscellaneous Software	621,318	621,318	0
6		Total Intangible Plant	621,318	621,318	0
7		Underground Storage Plant			
8	350.10	Land	58,366	58,366	0
9	350.20	Rights of Way	0	0	0
10	351.20	Compressor Station Structures	0	0	0
11	352.01	Wells Construction	0	0	0
12	352.02	Wells Equipment	0	0	0
13	352.10	Storage Leasehold and Rights	0	0	0
14	352.12	Other Leases	0	0	0
15	353.00	Lines	0	0	0
16	354.00	Compressor Station Equipment	0	0	0
17	355.00	Measuring & Regulating Equipment	0	0	0
18		Total Underground Storage Plant	58,366	58,366	0
19		Distribution Plant			
20	374.10	Land, City Gate/Main Line Industrial	0	0	0
21	374.20	Land, Other Distribution System	0	0	0
22	374.30	Land Rights, City Gate/Main Line	0	0	0
23	374.40	Land Rights, City Other Distribution System	111,722	111,722	0
24	374.41	Land Rights, City Other Distribution System, Loc	0	0	0
25	374.50	Rights of Way	0	0	0
26	375.20	Structures, City Gate Measurement & Regulating	0	0	0
27	375.31	Structures, General Meas & Reg Local Gas	0	0	0
28	375.40	Structures, Regulating	183,063	183,063	0
29	375.60	Structures, Distribution Industrial M&R	0	0	0
30	375.70	Structures, Other Distribution System	1,582,473	1,582,473	0
31	375.71	Structures, Other Distribution System, Leased	0	0	0
32	375.80	Structures, Communication	0	0	0
33	376.00	Mains	12,655,955	12,655,955	0
34	376.08	Mains - CSL Replacements	(17,721)	(17,721)	0
35	376.25	BS & CI Replaced Total	0	0	0
36	378.10	Measuring & Regulating Equipment General	0	0	0
37	378.20	Measuring & Regulating Equipment Regulating	2,087,321	2,087,321	0

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3
ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	As of November 30, 2014		
			Construction Work In Progress Account 107 Per Books	Construction Work In Progress Account 107 Not In Rate Base	Construction Work In Progress Account 107 In Rate Base
			\$	\$	\$
1	378.30	Measuring & Regulating Equipment Local Gas	9,575	9,575	0
2	379.10	Measuring & Regulating Equipment City Gate	0	0	0
3	379.11	Measuring & Regulating Equipment Exchange Gas	0	0	0
4	380.00	Services	(1,095,841)	(1,095,841)	0
5	380.12	CSL Replacement	0	0	0
6	380.13	Customer Service	0	0	0
7	381.00	Meters	129,089	129,089	0
8	381.10	Auto Meter Reading Devices	130,131	130,131	0
9	382.00	Meter Installations	190,763	190,763	0
10	383.00	House Regulators	60,352	60,352	0
11	384.00	House Regulators Installations	0	0	0
12	385.00	Industrial M&R Equipment. Station Equipment	86,169	86,169	0
13	385.10	Industrial M&R Equipment. Large Volume	0	0	0
14	387.10	Other Equipment	0	0	0
15	387.20	Other Equipment, Odorization	0	0	0
16	387.42	Other Equipment, Radio	0	0	0
17	387.44	Other Equipment, Other Communications	0	0	0
18	387.45	Other Equipment, Telephone	882,893	882,893	0
19	387.46	Other Equipment, Customer Information Service	0	0	0
20	398.00	Miscellaneous Equipment	0	0	0
21		Total Distribution Plant	16,995,944	16,995,944	0
22		General Plant			
23	389.20	Land Rights	0	0	0
24	390.10	Structures, Communications	0	0	0
25	391.10	Office Furniture & Equipment, Unspecified	0	0	0
26	391.11	Office Furniture & Equipment, Data handling Equip	0	0	0
27	391.12	Office Furniture & Equipment, Information Systems	194,681	194,681	0
28	391.20	Office Furniture & Equipment, Air Condition Equip	0	0	0
29	392.20	Transportation Equipment, Trailers > \$1,000	0	0	0
30	392.21	Transportation Equipment, Trailers \$1,000 or <	0	0	0
31	393.00	Stores Equipment	0	0	0
32	394.10	Tools, Garage & Service Equipment	0	0	0
33	394.11	Tools, CNG Equipment, Stationary	0	0	0
34	394.12	Tools, CNG Equipment, Portable	0	0	0
35	394.20	Tools, Shop Equipment	0	0	0
36	394.30	Tools, Tools and Other	39,158	39,158	0
37	394.31	Tools, High Pressure Stopping	0	0	0
38	395.00	Laboratory Equipment Gas	0	0	0
39	396.00	Power Operated Equipment	0	0	0
40	397.00	Communication Equipment	15,601	15,601	0
41	397.10	Communication Equipment, Telephone	0	0	0
42	397.20	Communication Equipment, Radio	0	0	0
43	397.40	Communication Equipment, Other	0	0	0
44	397.50	Communication Equipment, Telemetering	0	0	0
45	398.00	Miscellaneous Equipment	135,173	135,173	0
46		Bonus Accruals, New Business Overheads & Reconciliation Difference	1,404,489	1,404,489	0
47		Total General Plant	1,789,101	1,789,101	0
48		Total Plant	19,464,729	19,464,729	0

Columbia Gas of Pennsylvania, Inc.
Depreciation Reserve at November 30, 2014

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$
1	Amortizable Plant	(5,212,021)
2	Underground Storage Plant	(3,026,813)
3	Distribution Plant	(323,525,941)
4	General Plant	<u>(16,960,095)</u>
5	Total (Exhibit 5)	<u>(348,724,870)</u>

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

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

Response:

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

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

Response:

Columbia is not making a claim for cash working capital.

COLUMBIA GAS OF PENNSYLVANIA, INC
PLANT MATERIALS AND SUPPLIES
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDED
NOVEMBER 30, 2014

<u>Line</u> <u>No.</u>	<u>Month</u>	<u>Amount</u> \$
1	Nov-13	641,750
2	Dec-13	616,345
3	Jan-14	615,503
4	Feb-14	613,706
5	Mar-14	603,261
6	Apr-14	607,024
7	May-14	626,726
8	Jun-14	626,816
9	Jul-14	616,550
10	Aug-14	605,398
11	Sep-14	598,064
12	Oct-14	654,311
13	Nov-14	<u>662,540</u>
14	Total	8,087,994
15	13 Month Average Balance	<u><u>622,153</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC
PREPAYMENTS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDED
NOVEMBER 30, 2014

Accounts									
Line No.	Month	Corp. Ins. 16521000 (1) \$	Medical LTD Ins. 16500010 (2) \$	1/	Prepaid Ins. I/C 16520000 (3) \$	Prepaid Payroll 16500000- 1022 (4) \$	1/	PUC,OCA, OSBA Fees 16503600 (5) \$	Total (6) \$
1	Nov-13	1,030,729	0		821,352	0		892,085	2,744,166
2	Dec-13	893,614	0		683,652	0		764,644	2,341,910
3	Jan-14	757,499	0		569,710	0		637,204	1,964,413
4	Feb-14	621,384	0		790,215	0		509,764	1,921,363
5	Mar-14	485,269	0		576,874	0		382,322	1,444,465
6	Apr-14	349,154	0		436,815	0		1,072,384	1,858,353
7	May-14	213,039	0		296,756	0		127,441	637,236
8	Jun-14	76,924	0		156,699	0		0	233,623
9	Jul-14	1,414,950	0		1,324,490	0		(136,362) 2/	2,603,078
10	Aug-14	1,278,302	0		1,189,836	0		(272,723) 2/	2,195,415
11	Sep-14	1,135,087	0		1,055,183	0		(409,085) 2/	1,781,185
12	Oct-14	972,520	0		907,785	0		1,400,560	3,280,865
13	Nov-14	1,128,573	0		774,725	0		1,225,490	3,128,787
14	Total	10,357,044	-		9,584,091	-		6,193,724	26,134,859
15	13 Month Average Balance								2,010,374

1/ Items included in the calculation of cash working capital.

2/ Liability booked from account 242-00000-CE 9635,9617 & 9636

COLUMBIA GAS OF PENNSYLVANIA, INC
GAS STORED UNDERGROUND
AVERAGE OF TWELVE MONTHLY BALANCES ENDED
NOVEMBER 30, 2014

Line No.	Month	Injections DTH (A)	ACOG \$ (B)	Injection Activity \$ (C = A * B)	Monthly WACOG \$ (D)	Withdrawals DTH (E)	Withdrawal Activity \$ (F = D * E)	Ending Cumulative Balance \$ (G)	Ending Cumulative Balance DTH (H)	Monthly Average Rate \$ (I = G / H)
1										
2	11/30/2013 Balance							109,368,437	27,190,277	
3	Dec-13	82,871	4.0428	335,031	4.0224	5,520,955	(22,206,923)	87,496,545	21,752,193	4.0224
4	Jan-14	69,470	4.7944	333,067	4.0249	6,735,306	(27,108,932)	60,720,680	15,086,357	4.0249
5	Feb-14	43,995	6.4521	283,860	4.0319	5,428,404	(21,886,781)	39,117,759	9,701,948	4.0319
6	Mar-14	91,693	5.2459	481,012	4.0433	3,627,918	(14,668,759)	24,930,012	6,165,724	4.0433
7	Apr-14	2,688,796	4.7137	12,674,178	4.2469	273,288	(1,160,627)	36,256,988	8,581,232	4.2251
8	May-14	4,480,024	4.8566	21,757,685	4.4560	13,869	(61,802)	58,140,085	13,047,386	4.4561
9	Jun-14	3,627,020	4.7427	17,201,868	4.5184	33,332	(150,608)	75,191,345	16,641,074	4.5184
10	Jul-14	3,990,626	4.2517	16,966,945	4.4668	30,125	(134,561)	92,023,729	20,601,576	4.4668
11	Aug-14	3,371,074	3.9005	13,148,874	4.3872	30,366	(133,224)	105,039,379	23,942,283	4.3872
12	Sep-14	3,638,197	3.9475	14,361,783	4.3292	5,526	(23,925)	119,377,237	27,574,954	4.3292
13	Oct-14	1,076,454	3.8491	4,143,379	4.3111	174,086	(750,503)	122,769,474	28,477,322	4.3111
14	Nov-14	593,876	3.9067	2,320,095	4.3029	3,138,356	(13,504,034)	111,585,518	25,932,841	4.3029
15	Twelve Month Average ((Lns. 3 thru 14)/12)							77,720,729		

COLUMBIA GAS OF PENNSYLVANIA, INC
DEFERRED INCOME TAXES
BALANCE ENDED
NOVEMBER 30, 2014

Line No.	Acct		Pro Forma Balance 11/30/14 (\$)	Reference
1		<u>Account 190 - Deferred Income Taxes</u>		
2	19001000	LIFO Inventory Adj - Federal	1,733,643	
3	19002000	LIFO Inventory Adj - State	549,751	
4	19001000	Capitalized Inventory - Fed	(1,541)	
5	19002000	Capitalized Inventory - St	(489)	
6	19005000	Cust. Advances - Fed	2,454,024	
7	19006000	Cust. Advances - St	778,190	
8	19005000	Federal Net Operating Loss	15,471,269	
9		Total Account 190	<u>20,984,847</u>	
10		<u>Account 282 - Deferred Income Taxes-Depreciation</u>		
11	Various	Excess Accelerated Tax Depreciation - Fed	(254,462,025)	
12		Total Account 282	<u>(254,462,025)</u>	
13		<u>Account 283 - Deferred Income Taxes - Other</u>		
14	28305000	Legal Liability-Lease on G.O. Bldg. - Fed	0	
15	28306000	Legal Liability-Lease on G.O. Bldg. - St	0	
16		Total Account 283	<u>0</u>	
17		Total Accumulated Deferred Taxes	<u>(233,477,178)</u>	Exhibit 7, Pg. 8 & 9

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER DEPOSITS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDED
NOVEMBER 30, 2014

Line No.	Month	Acct-23500300 Other <u>Deposits</u> (1) \$	Acct-23500000 Security <u>Deposits</u> (2) \$	Total Account <u>235</u> (3) \$
1	Nov-13	(140,000)	(3,143,359)	(3,283,359)
2	Dec-13	(140,000)	(3,194,765)	(3,334,765)
3	Jan-14	(140,000)	(3,085,470)	(3,225,470)
4	Feb-14	(140,000)	(2,870,344)	(3,010,344)
5	Mar-14	(140,000)	(2,953,133)	(3,093,133)
6	Apr-14	(140,000)	(2,910,756)	(3,050,756)
7	May-14	(140,000)	(2,842,259)	(2,982,259)
8	Jun-14	(140,000)	(2,838,626)	(2,978,626)
9	Jul-14	(140,000)	(2,868,167)	(3,008,167)
10	Aug-14	(140,000)	(2,885,227)	(3,025,227)
11	Sep-14	(140,000)	(2,951,575)	(3,091,575)
12	Oct-14	(140,000)	(3,065,710)	(3,205,710)
13	Nov-14	<u>(140,000)</u>	<u>(3,159,575)</u>	<u>(3,299,575)</u>
14	Total	(1,820,000)	(38,768,963)	(40,588,963)
15	13 Month Average Balance	<u><u>(140,000)</u></u>	<u><u>(2,982,228)</u></u>	<u><u>(3,122,228)</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER ADVANCES
NOVEMBER 30, 2014

Line No.	Month	Customer Advances - Deposit Account <u>25200000</u>	Customer Advances - Deposit (Post 12/31/99) Account <u>18600400</u>	Net <u>252</u>
		(1) \$	(2) \$	(3=1+2)
1	Nov-14	(7,789,686)	7,531,589	<u>(258,097)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

3. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of factors which were considered in arriving at estimates of service life and dispersion by account. Provide dates of all field inspections and facilities visited.

Response:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 109 in the section titled, "Calculation of Annual and Accrued Depreciation" beginning on page IV-2. The factors considered in arriving at estimates of service life and dispersion by account, begin in the section on page II-2 and the section on page III-4.

Field trips and facilities visited over the years for Columbia Gas of Pennsylvania are presented in Exhibit No. 109, in the section "Field Trips", beginning on page III-2.

4. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account, where the retirement rate method of analysis is utilized.
 - a. If any utility plant was excluded from the measures of value because it was deemed not to be "used and useful" in the public service; supply a detailed description of each item of property.
 - b. Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and annuities.

- (i) These calculations should be provided for plant in service as well as other categories of plant, including, but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with any construction work in progress claims (if applicable).

Response:

The charts depicting the original and estimated survivor curves, and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized, is presented in Exhibit No. 109 in the section beginning on page VI-2.

- a. There were no assets deemed not to be "used or useful" in the depreciation study.
- b. The detailed calculations which set forth the surviving original cost as of November 30, 2014, by vintage by account and including applicable depreciation reserves and accruals begin on page II-8.



2014 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2014**

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

2014 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2014**

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming

Excellence Delivered As Promised

March 6, 2015

Columbia Gas of Pennsylvania, Inc.
121 Champion Way, Suite 100
Canonsburg, PA 15317

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of November 30, 2014. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page 3 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "2015 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2015".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
Sr. Vice President

JJS:krm

059539

Gannett Fleming Valuation and Rate Consultants, LLC

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PART I. RESULTS OF STUDY

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Gas Plant in Service as of November 30, 2014. Table 2 presents the experienced salvage and cost of removal associated with regular retirements during the five-year period, 2009-2013 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-1. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2009 through 2013, beginning on beginning on III-2 through III-4.

COLUMBIA GAS OF PENNSYLVANIA, INC.

**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2014**

DEPRECIABLE GROUP		SURVIVOR	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
(1)		CURVE	AS OF	RESERVE	BOOK	ANNUAL ACCRUAL		REMAINING
		(2)	NOVEMBER 31, 2014	(4)	ACCURALS	AMOUNT	RATE	LIFE
			(3)		(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS-OF-WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,133,154.50	738,009	2,395,146	123,084	3.93	19.5
WELLS								
352.01	CONSTRUCTION	SQUARE *	799,133.73	799,118	16	1	0.00	16.0
352.02	EQUIPMENT	45-S2.5 *	168,679.67	168,680	0	0	-	-
	TOTAL ACCOUNT 352		967,813.40	967,798	16	1		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	0	0.00	21.6
353	LINES	50-S1.5 *	405,287.78	405,288	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	50-R2.5 *	864,751.66	583,845	280,907	15,192	1.76	18.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	123,010.01	123,010	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		5,702,890.21	3,026,813	2,676,079	138,277	2.42	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	65-R3	2,224,158.32	623,637	1,600,519	37,974	1.71	42.1
374.5	RIGHTS-OF-WAY	75-S4	3,233,106.76	1,512,463	1,720,644	43,020	1.33	40.0
	TOTAL ACCOUNT 374		5,457,263.08	2,136,100	3,321,163	80,994	1.48	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1.5	3,368,817.62	778,409	2,590,409	75,132	2.23	34.5
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5	87,669.84	71,276	16,394	980	1.12	16.7
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1 *	2,631,672.59	1,022,282	1,609,390	97,484	3.70	16.5
	OTHER BUILDINGS	33-S1	2,423,165.76	1,091,938	1,331,228	70,183	2.90	19.0
	TOTAL ACCOUNT 375.70		5,054,838.35	2,114,220	2,940,618	167,667	3.32	17.5
375.8	COMMUNICATION STRUCTURES	50-R2	16,515.17	5,837	10,678	340	2.06	31.4
	TOTAL ACCOUNT 375		8,527,840.98	2,969,742	5,558,099	244,119	2.86	
376	MAINS							
	CAST IRON	72-R1.5 *	569,217.43	515,419	53,798	5,993	1.05	9.0
	BARE STEEL	72-R1.5 *	70,581,502.80	60,169,281	10,412,222	1,017,220	1.44	10.2
	OTHER	72-R1.5	913,730,981.22	116,054,420	797,676,561	18,215,410	1.99	43.8
	TOTAL ACCOUNT 376		984,881,701.45	176,739,120	808,142,581	19,238,623	1.95	

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COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2014

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 31, 2014 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5	29,774,756.00	5,755,273	24,019,483	1,123,315	3.77	21.4
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2.5	141,117.10	83,765	57,352	4,914	3.48	11.7
380	SERVICES							
	BARE STEEL	50-R0.5	959,087.41	860,960	98,127	11,323	1.18	8.7
	OTHER	50-R0.5	386,033,261.39	95,362,411	290,670,850	11,235,370	2.91	25.9
	TOTAL ACCOUNT 380		386,992,348.80	96,223,371	290,768,977	11,246,693	2.91	
381	METERS	43-S1.5	34,063,584.44	14,454,637	19,608,947	847,905	2.49	23.1
381.1	METERS - AMR	15-S2.5	22,898,638.80	5,119,111	17,779,528	1,737,541	7.59	10.2
382	METER INSTALLATIONS	55-R2.5	34,025,689.60	10,793,435	23,232,255	661,873	1.95	35.1
383	HOUSE REGULATORS	40-S2	10,314,152.48	3,133,857	7,180,295	261,468	2.54	27.5
384	HOUSE REGULATOR INSTALLATIONS	35-S3	3,864,772.07	2,834,480	1,030,292	70,321	1.82	14.7
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	6,720,005.61	2,699,886	4,020,120	293,709	4.37	13.7
	OTHER EQUIPMENT							
387	GENERAL	30-R0.5	133,851.06	54,006	79,845	8,951	6.69	8.9
387.4	CUSTOMER INFORMATION SERVICES	25-R2.5	3,113,728.21	529,158	2,584,570	158,853	5.10	16.3
	TOTAL ACCOUNT 387		3,247,579.27	583,164	2,664,415	167,804	5.17	
	TOTAL DISTRIBUTION PLANT		1,630,909,449.68	323,625,941	1,207,383,507	35,979,279	2.35	
	GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	40-R2.5	49,821.42	47,969	1,852	121	0.24	15.3
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,947,328.35	2,740,810	206,518	32,371	1.10	6.4
391.11	EQUIPMENT	15-SQ	49,805.00	35,862	13,943	1,204	2.42	11.6
391.12	INFORMATION SYSTEMS	5-SQ	2,197,893.35	1,505,875	692,218	364,994	16.61	1.9
	TOTAL ACCOUNT 391		5,195,026.70	4,282,347	912,679	398,569	7.67	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	120,981.85	73,533	47,449	8,061	6.66	5.9
393	STORES EQUIPMENT	20-SQ	16,674.52	16,344	331	92	0.55	3.6
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	12,384,276.54	5,587,288	6,796,989	431,696	3.49	15.7
394.12	CNG FACILITIES	12-S1.5	1,953,497.84	1,953,091	407	155	0.01	2.6
	TOTAL ACCOUNT 394		14,337,774.38	7,540,379	6,797,396	431,851	3.01	
395	LABORATORY EQUIPMENT	20-SQ	72,218.23	50,595	21,623	3,149	4.36	6.9
396	POWER OPERATED EQUIPMENT	12-L3	1,435,492.74	1,398,850	36,643	7,976	0.56	4.6

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COLUMBIA GAS OF PENNSYLVANIA, INC.

**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2014**

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 31, 2014 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
COMMUNICATION EQUIPMENT							
397.1 TELEPHONE	10-SQ	342,306.74	320,280	22,027	14,746	4.31	1.5
397.24 RADIO	15-SQ	2,339,888.73	2,224,097	115,792	108,999	4.66	1.1
397.5 TELEMETERING	17-R3	828,223.25	652,964	175,259	36,253	4.38	4.8
TOTAL ACCOUNT 397		3,510,418.72	3,197,341	313,078	159,998	4.56	
398 MISCELLANEOUS EQUIPMENT	15-SQ	570,771.12	352,737	218,034	19,769	3.46	11.0
TOTAL GENERAL PLANT		25,309,179.68	16,960,095	8,349,085	1,029,586	4.07	
SUBTOTAL DEPRECIABLE PLANT		1,561,921,519.57	343,512,849	1,218,408,671	37,147,142	2.38	
AMORTIZABLE PLANT							
303 MISCELLANEOUS INTANGIBLE PLANT		18,307,267.03	5,036,786	13,270,481	2,565,989 **		
305 STRUCTURES AND IMPROVEMENTS			(4,583)				
362 GAS HOLDERS			(1,609)				
362.1 ENVIRONMENTAL REMEDIATION			(1,025,586)				
374.2 LAND, OTHER DISTRIBUTION SYSTEMS		479,275.40	211,225				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		1,125,910.63	995,749	130,162	103,201 **		
389.2 LAND AND LAND RIGHTS - LAND RIGHTS			39				
SUBTOTAL AMORTIZABLE PLANT		19,912,453.06	6,212,021	13,400,643	2,669,190		
NONDEPRECIABLE PLANT		172,413.08					
TOTAL GAS PLANT		1,582,006,385.71	348,724,870	1,231,809,314	39,816,332		

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

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2009		2010		2011		2012		2013		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/6
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
351.20									608.46		(608.46)	(122)
362.10			3,038,278.58		11,780.05		6,457.05		40,496.89		(3,097,012.55)	(819,403)
374.20									57,633.75		(57,633.75)	(11,527)
374.40			300.47				260.16		4,911.96		(5,472.59)	(1,095)
374.50			944.00								(944.00)	(189)
375.34	21,559.47		58,154.56		12,279.55		17,416.11		22,427.70		(131,837.39)	(26,367)
375.60	5,700.00		360.62						1,091.39		(7,152.01)	(1,430)
375.70	254,700.59		(212,334.93)	30,981.69			5,103.09				(18,487.06)	(3,297)
376.00	1,573,876.24		957,807.79	(1,192.22)	1,269,063.41	1,541.00	886,996.12		691,743.41	2,051.59	(5,377,188.60)	(1,075,437)
378.00	53,645.96		37,483.33		59,829.10		18,887.95		216,795.76		(388,642.10)	(77,328)
379.10			1,881.54								(1,881.54)	(376)
380.00	2,252,134.24		1,409,210.77		4,313,652.88		2,192,533.99		1,750,826.78		(11,918,358.66)	(2,383,672)
381.00	(35,238.70)	147,418.76		31,247.04		759.60	305.85	25,333.32	23.20	6,554.08	246,222.45	49,244
382.00	21.64		(58.66)								37.22	7
383.00	4.47		691.00								(695.47)	(139)
384.00			4.07								(4.07)	(1)
385.00	23,383.51		41,470.62		31,592.63		23,198.35		51,158.61		(170,803.72)	(34,161)
387.00			2,340.16		26,983.46						(29,323.62)	(5,865)
387.40			6,826.99		208.04		55.60		392.50		(7,483.13)	(1,497)
392.00				7,859.79		7,201.42				44,482.18	59,543.39	11,909
394.00				5,383.50							5,383.50	1,077
396.00				50,040.21		43,731.96				104,669.48	198,441.65	39,688
397.10			23,463.90	21,000.00							(2,463.90)	(493)
TOTAL	4,149,767.42	147,418.76	5,366,924.59	146,320.01	6,725,389.12	63,233.98	3,151,214.27	25,333.32	2,836,110.41	167,757.33	(20,702,362.41)	(4,140,474)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1883	866	866			0.0
1884	2,319	2,319			0.0
1885	952	952			0.0
1886	9,401	9,343	58	58	0.0
1887	4,690	4,655	35	93	0.0
1888	6,580	6,522	58	151	0.0
1889	6,551	6,482	69	220	0.0
1890	1,704	1,684	20	240	0.0
1891	8,350	8,242	108	348	0.0
1892	1,355	1,335	20	368	0.0
1893	675	665	10	378	0.0
1894	2,374	2,346	28	406	0.0
1895	1,133	1,113	20	426	0.0
1896	4,261	4,176	85	511	0.0
1897	2,268	2,220	48	559	0.0
1898	1,634	1,597	37	596	0.0
1899	934	912	22	618	0.0
1900	8,185	7,978	207	825	0.0
1901	747,930	710,077	37,853	38,678	0.0
1902	71,684	68,164	3,520	42,198	0.0
1903	53,775	51,259	2,516	44,714	0.0
1904	57,735	54,777	2,958	47,672	0.0
1905	52,179	49,537	2,642	50,314	0.0
1906	32,288	30,580	1,708	52,022	0.0
1907	82,307	77,450	4,857	56,879	0.0
1908	43,087	40,674	2,413	59,292	0.0
1909	29,034	27,432	1,602	60,894	0.0
1910	26,768	25,190	1,578	62,472	0.0
1911	29,715	27,874	1,841	64,313	0.0
1912	20,473	19,224	1,249	65,562	0.0
1913	54,912	51,237	3,675	69,237	0.0
1914	38,703	36,165	2,538	71,775	0.0
1915	36,335	34,104	2,231	74,006	0.0
1916	23,236	21,702	1,534	75,540	0.0
1917	32,624	30,341	2,283	77,823	0.0
1918	10,627	9,983	644	78,467	0.0
1919	18,321	17,081	1,240	79,707	0.0
1920	18,033	16,741	1,292	80,999	0.0
1921	45,463	41,925	3,538	84,537	0.0
1922	65,722	60,805	4,917	89,454	0.0
1923	68,033	62,961	5,072	94,526	0.0
1924	144,364	132,562	11,802	106,328	0.0
1925	152,934	140,701	12,233	118,561	0.0
1926	180,104	165,287	14,817	133,378	0.0
1927	131,561	120,825	10,736	144,114	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
			(4)			
1928	188,041	172,122	15,919		160,033	0.0
1929	251,444	228,807	22,637		182,670	0.0
1930	176,250	159,731	16,519		199,189	0.0
1931	171,995	156,395	15,600		214,789	0.0
1932	68,196	61,406	6,790		221,579	0.0
1933	39,748	35,517	4,231		225,810	0.0
1934	50,407	45,500	4,907		230,717	0.0
1935	55,446	50,067	5,379		236,096	0.0
1936	67,841	60,750	7,091		243,187	0.0
1937	99,820	90,386	9,434		252,621	0.0
1938	93,484	84,795	8,689		261,310	0.0
1939	259,896	232,111	27,785		289,095	0.0
1940	184,761	165,382	19,379		308,474	0.0
1941	243,329	217,609	25,720		334,194	0.0
1942	151,747	135,528	16,219		350,413	0.0
1943	81,463	73,004	8,459		358,872	0.0
1944	41,588	37,224	4,364		363,236	0.0
1945	34,256	30,433	3,823		367,059	0.0
1946	162,851	144,442	18,409		385,468	0.0
1947	156,953	138,752	18,201		403,669	0.0
1948	386,499	339,892	46,607		450,276	0.0
1949	1,002,149	880,602	121,547		571,823	0.0
1950	1,542,678	1,350,610	192,068		763,891	0.1
1951	1,247,488	1,087,075	160,413		924,304	0.1
1952	2,537,790	2,161,281	376,509		1,300,813	0.1
1953	1,748,387	1,509,898	238,489		1,539,302	0.1
1954	2,169,499	1,863,052	306,447		1,845,749	0.2
1955	5,063,874	4,260,598	803,276		2,649,025	0.2
1956	3,271,353	2,700,300	571,053		3,220,078	0.3
1957	4,078,902	3,386,203	692,699		3,912,777	0.3
1958	4,860,441	4,029,601	830,840		4,743,617	0.4
1959	4,148,175	3,371,547	776,628		5,520,245	0.5
1960	4,298,072	3,481,923	816,149		6,336,394	0.5
1961	4,727,261	3,822,216	905,045		7,241,439	0.6
1962	4,206,785	3,333,242	873,543		8,114,982	0.7
1963	5,256,670	4,181,006	1,075,664		9,190,646	0.8
1964	5,403,189	4,228,834	1,174,355		10,365,001	0.9
1965	4,487,434	3,487,963	999,471		11,364,472	0.9
1966	6,224,932	4,832,038	1,392,894		12,757,366	1.0
1967	5,960,433	4,587,099	1,373,334		14,130,700	1.2
1968	5,154,511	3,777,127	1,377,384		15,508,084	1.3
1969	4,655,203	3,231,556	1,423,647		16,931,731	1.4
1970	4,333,752	3,200,631	1,133,121		18,064,852	1.5
1971	6,504,647	4,455,320	2,049,327		20,114,179	1.7
1972	3,883,420	2,358,315	1,525,105		21,639,284	1.8

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
			(4)			
1973	4,518,494	2,165,345	2,353,149		23,992,433	2.0
1974	3,779,238	1,470,452	2,308,786		26,301,219	2.2
1975	3,963,189	1,548,715	2,414,474		28,715,693	2.4
1976	4,354,418	2,133,943	2,220,475		30,936,168	2.5
1977	8,809,249	4,343,342	4,465,907		35,402,075	2.9
1978	8,041,843	3,881,902	4,159,941		39,562,016	3.2
1979	9,830,519	4,676,606	5,153,913		44,715,929	3.7
1980	13,144,390	6,340,145	6,804,245		51,520,174	4.2
1981	15,446,932	7,412,663	8,034,269		59,554,443	4.9
1982	14,062,941	6,292,120	7,770,821		67,325,264	5.5
1983	11,618,672	5,158,970	6,459,702		73,784,966	6.1
1984	13,456,751	5,847,713	7,609,038		81,394,004	6.7
1985	13,565,713	5,875,684	7,690,029		89,084,033	7.3
1986	15,004,971	6,402,543	8,602,428		97,686,461	8.0
1987	15,659,266	6,763,397	8,895,869		106,582,330	8.7
1988	18,084,571	7,548,756	10,535,815		117,118,145	9.6
1989	17,074,051	7,069,541	10,004,510		127,122,655	10.4
1990	15,602,131	6,362,126	9,240,005		136,362,660	11.2
1991	15,097,588	5,972,296	9,125,292		145,487,952	11.9
1992	16,936,094	6,569,417	10,366,677		155,854,629	12.8
1993	18,566,919	7,250,188	11,316,731		167,171,360	13.7
1994	21,723,103	8,087,630	13,635,473		180,806,833	14.8
1995	21,710,898	8,013,850	13,697,048		194,503,881	16.0
1996	22,556,856	8,044,082	14,512,774		209,016,655	17.2
1997	24,873,225	8,318,103	16,555,122		225,571,777	18.5
1998	23,181,151	7,414,897	15,766,254		241,338,031	19.8
1999	22,769,767	7,169,441	15,600,326		256,938,357	21.1
2000	24,090,075	8,391,036	15,699,039		272,637,396	22.4
2001	22,899,536	6,099,855	16,799,681		289,437,077	23.8
2002	18,649,247	4,836,712	13,812,535		303,249,612	24.9
2003	22,866,407	5,568,768	17,297,639		320,547,251	26.3
2004	33,211,757	6,843,909	26,367,848		346,915,099	28.5
2005	37,820,042	6,823,086	30,996,956		377,912,055	31.0
2006	28,215,749	5,122,811	23,092,938		401,004,993	32.9
2007	57,631,963	8,337,646	49,294,317		450,299,310	37.0
2008	82,347,352	10,357,353	71,989,999		522,289,309	42.9
2009	56,648,259	6,434,560	50,213,699		572,503,008	47.0
2010	72,157,449	6,905,828	65,251,621		637,754,629	52.3
2011	130,966,530	12,387,608	118,578,922		756,333,551	62.1
2012	141,479,726	8,580,786	132,898,940		889,232,491	73.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
2013	169,604,786	5,989,289	163,615,497	1,052,847,988	86.4
2014	167,834,461	2,273,783	165,560,678	1,218,408,666	100.0
SUBTOTAL	1,561,921,520	343,512,849	1,218,408,666		
AMORTIZABLE PLANT	19,912,453	5,212,021	14,700,432		
NONDEPRECIABLE PLANT	172,413	-	172,413		
TOTAL	1,582,006,386	348,724,870	1,233,281,511		

UTILITY PLANT IN SERVICE

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1972	1,896.43	1,277	1,895		1	20.58
1973	35.65	24	36			
	1,932.08	1,301	1,931		1	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	85,929	103,503	20,744	17.44	1,189
1971	44,955.88	30,835	37,142	7,814	17.59	444
1972	23,833.95	16,210	19,525	4,309	17.73	243
1973	1,046.90	706	850	197	17.87	11
1996	107,318.16	52,371	63,082	44,236	19.32	2,290
1997	932.86	442	532	401	19.35	21
1998	7,804.72	3,575	4,306	3,499	19.43	180
2001	87,639.68	35,626	42,912	44,728	19.59	2,283
2003	212,167.85	77,993	93,945	118,223	19.64	6,020
2004	195,419.81	67,576	81,397	114,023	19.70	5,788
2008	673,302.63	165,026	198,778	474,525	19.76	24,014
2009	4,140.12	890	1,072	3,068	19.77	155
2010	4,750.10	868	1,046	3,704	19.74	188
2012	59,116.96	6,473	7,797	51,320	19.66	2,610
2013	744,499.19	50,328	60,621	683,878	19.55	34,981
2014	841,978.92	17,850	21,501	820,478	19.23	42,667
	3,133,154.50	612,698	738,009	2,395,146		123,084

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 3.93

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	222,959	326,260			
1971	246,359.45	167,140	246,359			
1972	166,322.06	111,990	166,322			
1978	60,192.37	38,456	60,177	15	20.58	1
	799,133.73	540,545	799,118	16		1
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	62,707.48	48,885	62,707			
1971	61,403.78	47,424	61,404			
1972	42,286.87	32,341	42,287			
1978	2,281.54	1,736	2,282			
	168,679.67	130,386	168,680			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	141,419	206,932	9	20.58	
	206,940.78	141,419	206,932	9		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	185,342	260,327			
1972	62,624.57	44,219	62,625			
1973	54,831.76	38,400	54,832			
1984	13,885.22	9,207	13,885			
1989	13,619.22	8,274	13,619			
	405,287.78	285,442	405,288			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1950	5,342.87	4,603	5,343			
1952	23,888.55	20,347	23,889			
1957	363.93	300	364			
1967	1,175.28	890	1,170	5	11.95	
1969	2,168.00	1,608	2,114	54	12.64	4
1970	491,576.16	360,724	474,159	17,417	12.99	1,341
1971	21,258.89	15,429	20,281	978	13.33	73
1972	4,125.93	2,961	3,892	234	13.67	17
1979	1,860.35	1,304	1,714	146	15.09	10
1987	19,667.77	12,186	16,018	3,650	16.83	217
1991	11,137.86	6,364	8,365	2,773	17.57	158
1993	1,506.99	820	1,078	429	17.95	24
2013	280,679.08	19,367	25,458	255,221	19.12	13,348
	864,751.66	446,903	583,845	280,907		15,192

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5 1.76

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 37-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	74,761.84	57,280	74,762			
1975	2,685.09	1,931	2,685			
1981	13,738.52	10,238	13,739			
1986	29,489.73	20,280	29,490			
1987	2,334.83	1,575	2,334			
	123,010.01	91,304	123,010			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1920	1,634.55	1,540	1,477	158	3.77	42
1953	2.00	2	2			
1957	3,252.89	2,398	2,299	954	17.09	56
1961	830.30	581	557	273	19.52	14
1962	323.98	224	215	109	20.15	5
1963	5,725.85	3,894	3,734	1,992	20.80	96
1964	3,704.51	2,481	2,379	1,326	21.46	62
1965	1,147.61	757	726	422	22.13	19
1966	2,376.18	1,542	1,479	897	22.82	39
1967	11,466.90	7,319	7,018	4,449	23.51	189
1968	1,995.68	1,252	1,201	795	24.22	33
1969	12,319.01	7,594	7,282	5,037	24.93	202
1970	8,562.00	5,183	4,970	3,592	25.65	140
1971	20,992.59	12,470	11,957	9,036	26.39	342
1972	11,655.34	6,791	6,512	5,143	27.13	190
1973	5,483.64	3,132	3,003	2,481	27.88	89
1974	16,686.28	9,334	8,950	7,736	28.64	270
1975	25,272.60	13,838	13,269	12,004	29.41	408
1976	25,890.98	15,219	14,594	11,297	26.94	419
1977	54,514.15	31,411	30,120	24,394	27.52	886
1978	21,191.48	11,884	11,396	9,795	28.52	343
1979	36,560.99	20,072	19,247	17,314	29.10	595
1980	22,999.87	12,349	11,841	11,159	29.69	376
1981	39,985.17	20,976	20,114	19,871	30.28	656
1982	62,945.88	32,033	30,717	32,229	31.28	1,030
1983	40,223.76	19,967	19,146	21,078	31.87	661
1984	44,787.52	21,659	20,769	24,019	32.48	740
1985	69,311.31	32,625	31,284	38,027	33.08	1,150
1986	42,041.87	19,116	18,330	23,712	34.08	696
1987	63,884.90	28,199	27,040	36,845	34.70	1,062
1988	98,847.60	42,307	40,568	58,280	35.31	1,651
1989	131,156.27	54,010	51,790	79,366	36.31	2,186
1990	84,064.46	33,458	32,083	51,981	36.93	1,408
1991	49,247.11	18,911	18,134	31,113	37.56	828
1992	13,465.78	4,950	4,747	8,719	38.56	226
1993	43,321.43	15,310	14,681	28,640	39.19	731
1994	35,296.72	11,962	11,470	23,827	39.83	598
1995	19,271.18	6,211	5,956	13,315	40.83	326
1996	46,023.19	14,157	13,575	32,448	41.46	783
1997	41,340.31	12,026	11,532	29,808	42.46	702
1998	9,183.56	2,533	2,429	6,755	43.11	157
1999	6,027.94	1,570	1,505	4,523	43.76	103

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2000	14,218.67	3,464	3,322	10,897	44.76	243
2001	14,607.40	3,332	3,195	11,412	45.41	251
2002	3,026.59	639	613	2,414	46.41	52
2003	43,663.62	8,523	8,173	35,491	47.06	754
2004	77,027.97	13,803	13,236	63,792	47.72	1,337
2005	26,785.92	4,339	4,161	22,625	48.72	464
2006	37,362.01	5,440	5,216	32,146	49.39	651
2007	66,976.43	8,640	8,285	58,691	50.06	1,172
2008	28,129.15	3,139	3,010	25,119	51.06	492
2009	92,706.86	8,789	8,428	84,279	51.73	1,629
2010	122,506.80	9,519	9,127	113,380	52.40	2,164
2011	76,572.09	4,633	4,443	72,129	53.08	1,359
2012	184,237.61	7,922	7,596	176,642	53.76	3,286
2013	191,381.39	4,861	4,661	186,720	54.45	3,429
2014	9,938.47	76	73	9,865	54.23	182
	2,224,156.32	650,366	623,637	1,600,519		37,974
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.1						1.71

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	866	866			
1884	2,319.40	2,318	2,319			
1885	952.00	945	952			
1886	9,401.15	9,271	9,343	58	1.04	56
1887	4,690.00	4,619	4,655	35	1.14	31
1888	6,579.75	6,472	6,522	58	1.23	47
1889	6,551.18	6,432	6,482	69	1.36	51
1890	1,679.50	1,647	1,660	20	1.47	14
1891	8,350.23	8,179	8,242	108	1.54	70
1892	1,354.95	1,325	1,335	20	1.65	12
1893	650.85	636	641	10	1.75	6
1894	1,616.78	1,577	1,589	28	1.83	15
1895	1,133.20	1,104	1,113	20	1.94	10
1896	4,260.56	4,144	4,176	85	2.05	41
1897	2,267.65	2,203	2,220	48	2.14	22
1898	1,633.73	1,585	1,597	37	2.25	16
1899	934.25	905	912	22	2.36	9
1900	8,185.42	7,917	7,978	207	2.46	84
1901	15,227.76	14,704	14,818	410	2.58	159
1902	7,330.74	7,067	7,122	209	2.70	77
1903	15,446.32	14,870	14,985	461	2.80	165
1904	8,443.31	8,113	8,176	267	2.93	91
1905	13,211.32	12,674	12,772	439	3.05	144
1906	5,826.89	5,581	5,624	203	3.17	64
1907	4,318.72	4,129	4,161	158	3.30	48
1908	5,084.82	4,852	4,890	195	3.44	57
1909	5,578.23	5,313	5,354	224	3.57	63
1910	944.58	898	905	40	3.71	11
1911	1,805.52	1,713	1,726	80	3.85	21
1912	1,590.08	1,505	1,517	73	3.99	18
1913	4,199.64	3,968	3,999	201	4.14	49
1914	6,522.34	6,148	6,196	326	4.30	76
1915	9,299.36	8,748	8,816	483	4.45	109
1916	2,133.53	2,002	2,017	117	4.62	25
1917	2,947.27	2,759	2,780	167	4.79	35
1918	969.85	906	913	57	4.95	12
1919	713.16	664	669	44	5.13	9
1920	1,116.43	1,037	1,045	71	5.32	13
1921	2,386.50	2,211	2,228	158	5.50	29
1922	5,478.84	5,062	5,101	378	5.70	66
1923	5,748.64	5,296	5,337	412	5.90	70
1924	2,962.36	2,721	2,742	220	6.11	36

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1925	8,085.67	7,403	7,460	626	6.33	99
1926	3,690.49	3,368	3,394	296	6.55	45
1927	3,441.21	3,130	3,154	287	6.78	42
1928	3,616.30	3,278	3,303	313	7.02	45
1929	9,736.71	8,793	8,861	876	7.27	120
1930	3,705.73	3,334	3,360	346	7.53	46
1931	4,695.61	4,208	4,241	455	7.79	58
1932	2,031.20	1,813	1,827	204	8.07	25
1933	2,540.95	2,258	2,275	266	8.36	32
1934	4,020.82	3,557	3,585	436	8.66	50
1935	866.62	763	769	98	8.97	11
1936	4,994.63	4,376	4,410	585	9.29	63
1937	3,607.79	3,145	3,169	439	9.62	46
1938	1,245.49	1,080	1,088	157	9.97	16
1939	956.06	824	830	126	10.33	12
1940	13,850.45	11,873	11,965	1,885	10.71	176
1941	4,887.61	4,164	4,196	692	11.10	62
1942	8,169.68	6,916	6,970	1,200	11.51	104
1943	1,693.42	1,424	1,435	258	11.93	22
1944	978.40	817	823	155	12.38	13
1945	1,004.81	833	839	166	12.83	13
1946	344.00	283	285	59	13.31	4
1947	142.29	116	117	25	13.81	2
1948	3,080.71	2,493	2,512	569	14.32	40
1949	16,198.32	12,989	13,090	3,108	14.86	209
1950	20,911.66	16,615	16,744	4,168	15.41	270
1951	11,956.42	9,407	9,480	2,476	15.99	155
1952	8,038.39	6,260	6,308	1,730	16.59	104
1953	5,949.87	4,585	4,620	1,330	17.21	77
1954	21,585.01	16,448	16,575	5,010	17.85	281
1955	32,149.56	24,211	24,398	7,752	18.52	419
1956	51,558.51	38,360	38,657	12,902	19.20	672
1957	19,916.61	14,629	14,742	5,175	19.91	260
1958	63,499.25	46,024	46,380	17,119	20.64	829
1959	28,371.09	20,280	20,437	7,934	21.39	371
1960	26,305.63	18,533	18,676	7,630	22.16	344
1961	15,768.03	10,943	11,028	4,740	22.95	207
1962	18,087.78	12,358	12,454	5,634	23.76	237
1963	27,374.57	18,399	18,541	8,834	24.59	359
1964	40,027.79	26,450	26,655	13,373	25.44	526
1965	17,574.04	11,409	11,497	6,077	26.31	231
1966	18,597.25	11,855	11,947	6,650	27.19	245

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1967	96,910.77	60,615	61,084	35,827	28.09	1,275
1968	82,637.79	50,684	51,076	31,562	29.00	1,088
1969	46,057.56	27,684	27,898	18,160	29.92	607
1970	45,097.36	26,547	26,753	18,344	30.85	595
1971	54,600.87	31,450	31,693	22,908	31.80	720
1972	80,841.70	45,541	45,894	34,948	32.75	1,067
1973	31,060.02	17,095	17,227	13,833	33.72	410
1974	42,716.26	22,959	23,137	19,579	34.69	564
1975	53,203.52	27,907	28,123	25,081	35.66	703
1976	46,796.87	24,812	25,004	21,793	34.04	640
1977	50,016.13	25,828	26,028	23,988	35.04	685
1978	27,600.77	13,872	13,979	13,622	36.04	378
1979	28,364.25	13,864	13,971	14,393	37.04	389
1980	24,054.08	11,426	11,514	12,540	38.04	330
1981	55,235.53	25,475	25,672	29,564	39.04	757
1982	47,534.94	21,267	21,432	26,103	40.04	652
1983	27,148.25	11,771	11,862	15,286	41.04	372
1984	30,306.87	12,723	12,822	17,485	42.04	416
1985	72,105.59	29,275	29,502	42,604	43.04	990
1986	17,533.91	6,877	6,930	10,604	44.04	241
1987	27,416.83	10,375	10,455	16,962	45.04	377
1988	11,339.22	4,134	4,166	7,173	46.04	156
1989	70,082.23	24,585	24,775	45,307	47.04	963
1990	44,760.66	15,084	15,201	29,560	48.04	615
1991	35,224.46	11,385	11,473	23,751	49.04	484
1992	54,141.31	16,751	16,881	37,260	50.04	745
1993	58,993.43	17,438	17,573	41,420	51.04	812
1994	184,531.84	52,001	52,404	132,128	52.04	2,539
1995	584,928.49	156,761	157,975	426,953	53.04	8,050
1996	126,940.88	32,268	32,518	94,423	54.04	1,747
1997	68,030.65	16,355	16,482	51,549	55.04	937
1998	40,132.45	9,094	9,164	30,968	56.04	553
2000	15,568.19	3,098	3,122	12,446	58.04	214
2001	39,714.12	7,355	7,412	32,302	59.04	547
2002	181,571.19	31,121	31,362	150,209	60.04	2,502
2003	1,938.28	305	307	1,631	61.04	27
	3,233,106.76	1,500,872	1,512,463	1,720,644		43,020

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.0 1.33

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1905	88.10	83	74	14	3.68	4
1913	430.94	391	346	85	5.59	15
1914	436.05	394	349	87	5.81	15
1916	44.49	40	35	9	6.29	1
1922	350.00	304	269	81	7.85	10
1925	211.96	181	160	52	8.68	6
1927	225.68	191	169	57	9.25	6
1928	563.20	474	420	143	9.55	15
1929	4,540.76	3,796	3,363	1,178	9.84	120
1930	4,577.15	3,804	3,370	1,207	10.14	119
1931	1,233.39	1,019	903	330	10.45	32
1932	2,508.48	2,059	1,824	684	10.75	64
1933	2,764.37	2,255	1,998	766	11.06	69
1934	1,102.49	893	791	311	11.38	27
1935	97.20	78	69	28	11.70	2
1936	1,998.78	1,598	1,416	583	12.03	48
1938	618.55	488	432	187	12.70	15
1939	4,678.94	3,662	3,244	1,435	13.04	110
1940	554.29	431	382	172	13.39	13
1941	897.54	692	613	285	13.75	21
1942	1,285.66	983	871	415	14.11	29
1943	750.18	569	504	246	14.48	17
1945	639.53	477	423	217	15.25	14
1946	1,024.41	757	671	353	15.64	23
1947	2,770.44	2,030	1,799	971	16.04	61
1948	6,715.12	4,874	4,318	2,397	16.45	146
1949	1,156.73	831	736	421	16.87	25
1950	5,042.16	3,588	3,179	1,863	17.30	108
1951	12,335.84	8,691	7,700	4,636	17.73	261
1952	19,306.88	13,457	11,923	7,384	18.18	406
1953	22,981.00	15,845	14,038	8,943	18.63	480
1954	19,140.98	13,051	11,563	7,578	19.09	397
1955	12,140.88	8,183	7,250	4,891	19.56	250
1956	33,652.48	22,413	19,857	13,795	20.04	688
1957	30,175.46	19,850	17,587	12,588	20.53	613
1958	43,357.90	28,161	24,950	18,408	21.03	875
1959	25,566.14	16,392	14,523	11,043	21.53	513
1960	29,834.68	18,870	16,718	13,117	22.05	595
1961	39,863.03	24,868	22,032	17,831	22.57	790
1962	45,549.92	28,013	24,819	20,731	23.10	897
1963	30,523.86	18,497	16,388	14,136	23.64	598
1964	47,257.30	28,205	24,989	22,268	24.19	921

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1965	31,353.31	18,425	16,324	15,029	24.74	607
1966	27,208.84	15,731	13,937	13,272	25.31	524
1967	19,474.14	11,074	9,811	9,663	25.88	373
1968	10,167.56	5,684	5,036	5,132	26.46	194
1969	18,276.97	10,037	8,893	9,384	27.05	347
1970	5,926.91	3,196	2,832	3,095	27.65	112
1971	20,648.66	10,927	9,681	10,968	28.25	388
1972	11,926.98	6,190	5,484	6,443	28.86	223
1973	14,250.60	7,249	6,422	7,829	29.48	266
1974	12,610.14	6,282	5,566	7,044	30.11	234
1975	16,872.99	8,228	7,290	9,583	30.74	312
1976	26,321.53	15,472	13,708	12,614	26.94	468
1977	22,573.98	13,007	11,524	11,050	27.52	402
1978	21,032.60	11,949	10,586	10,447	27.69	377
1979	33,072.13	18,388	16,291	16,781	28.28	593
1980	12,380.66	6,733	5,965	6,416	28.87	222
1981	27,705.54	14,720	13,042	14,664	29.48	497
1982	41,179.46	21,492	19,041	22,138	29.70	745
1983	18,181.24	9,254	8,199	9,982	30.31	329
1984	14,547.02	7,212	6,390	8,157	30.93	264
1985	12,792.93	6,210	5,502	7,291	31.19	234
1986	26,393.61	12,450	11,030	15,364	31.83	483
1987	11,270.44	5,191	4,599	6,671	32.11	208
1988	41,158.85	18,373	16,278	24,881	32.76	759
1989	14,462.96	6,286	5,569	8,894	33.06	269
1990	10,393.80	4,365	3,867	6,527	33.72	194
1991	35,776.94	14,576	12,914	22,863	34.06	671
1992	129.79	51	45	85	34.40	2
1993	23,505.08	8,911	7,895	15,610	35.08	445
1994	1,512.34	553	490	1,022	35.45	29
1995	13,604.01	4,780	4,235	9,369	35.83	261
1996	15,690.38	5,288	4,685	11,005	36.23	304
1997	25,730.88	8,290	7,345	18,386	36.64	502
1998	64,006.33	19,650	17,409	46,597	37.06	1,257
1999	4,546.30	1,325	1,174	3,372	37.49	90
2000	29,586.93	8,148	7,219	22,368	37.94	590
2001	30,695.12	7,990	7,079	23,616	38.13	619
2002	24,227.38	5,897	5,225	19,002	38.60	492
2003	66,025.88	15,001	13,290	52,736	38.83	1,358
2004	34,147.37	7,185	6,366	27,781	39.09	711
2005	66,180.13	12,839	11,375	54,805	39.13	1,401
2006	200,398.24	35,250	31,231	169,167	39.43	4,290

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
2007	100,273.05	15,843	14,036	86,237	39.53	2,182
2008	417,054.56	58,346	51,693	365,362	39.45	9,261
2009	42,283.67	5,108	4,526	37,758	39.43	958
2010	180,785.31	18,277	16,193	164,592	39.25	4,193
2011	224,337.43	18,171	16,099	208,238	38.78	5,370
2012	255,831.82	15,324	13,576	242,256	37.91	6,390
2013	382,204.92	14,333	12,699	369,506	36.32	10,174
2014	149,106.97	1,894	1,678	147,429	32.48	4,539
	3,368,817.62	878,593	778,409	2,590,409		75,132

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.5 2.23

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1922	114.31	108	114			
1928	87.15	80	87			
1930	127.57	116	128			
1931	263.40	238	263			
1934	783.68	695	784			
1935	147.25	130	147			
1936	21.46	19	21			
1937	618.76	539	619			
1938	1,463.03	1,267	1,463			
1940	440.04	376	436	4	7.26	1
1942	1,018.37	859	995	23	7.84	3
1944	2,850.41	2,370	2,746	104	8.43	12
1946	377.07	309	358	19	9.04	2
1947	568.77	462	535	34	9.36	4
1948	482.71	389	451	32	9.68	3
1950	1,857.60	1,474	1,708	150	10.33	15
1951	3,131.90	2,464	2,855	277	10.67	26
1952	3,969.07	3,094	3,585	384	11.02	35
1953	4,259.74	3,291	3,813	447	11.37	39
1955	4,904.63	3,717	4,307	598	12.11	49
1956	2,507.83	1,881	2,179	329	12.49	26
1957	14,375.38	10,675	12,368	2,007	12.87	156
1958	1,667.93	1,225	1,419	249	13.27	19
1959	5,902.55	4,288	4,968	935	13.68	68
1960	1,345.00	966	1,119	226	14.10	16
1961	1,954.81	1,387	1,607	348	14.53	24
1963	3,416.99	2,363	2,738	679	15.42	44
1964	1,441.97	984	1,140	302	15.88	19
1967	1,614.49	1,055	1,222	392	17.32	23
1970	2,450.11	1,526	1,768	682	18.86	36
1971	7,721.50	4,727	5,477	2,244	19.39	116
1972	1.00	1	1			
1980	3,885.67	2,407	2,789	1,097	21.14	52
1988	11,897.69	6,098	7,066	4,832	25.13	192
	87,669.84	61,580	71,276	16,394		980

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7 1.12

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

GETTYSBURG GARAGE

INTERIM SURVIVOR CURVE.. IOWA 90-R1

PROBABLE RETIREMENT YEAR.. 6-2007

NET SALVAGE PERCENT.. 0

1934	778.19	778	778			
1955	80.00	80	80			
1957	860.20	860	860			
1971	1,426.78	1,427	1,427			
	3,145.17	3,145	3,145			

WARREN SERVICE CENTER

INTERIM SURVIVOR CURVE.. IOWA 90-R1

PROBABLE RETIREMENT YEAR.. 6-2028

NET SALVAGE PERCENT.. 0

1958	23,203.80	18,266	19,543	3,661	12.85	285
1959	530.28	416	445	85	12.86	7
1978	1,767.28	1,300	1,391	376	13.09	29
1985	19,951.17	13,850	14,818	5,133	12.96	396
1987	7,647.96	5,179	5,541	2,107	13.07	161
1995	8,147.09	4,872	5,213	2,935	13.05	225
1998	14,593.54	8,121	8,689	5,905	13.08	451
1999	5,204.23	2,816	3,013	2,191	13.07	168
2003	17,099.66	7,984	8,542	8,558	13.03	657
2007	4,558.44	1,657	1,773	2,786	12.99	214
2010	1,391.88	355	380	1,012	12.92	78
2012	15,971.90	2,540	2,718	13,254	12.78	1,037
2014	1,825.22	60	64	1,761	12.16	145
	121,892.45	67,416	72,128	49,764		3,853

WASHINGTON SERVICE CENTER

INTERIM SURVIVOR CURVE.. IOWA 90-R1

PROBABLE RETIREMENT YEAR.. 6-2030

NET SALVAGE PERCENT.. 0

1928	539.04	444	475	64	13.78	5
1933	401.96	328	351	51	13.95	4
1937	77.17	63	67	10	14.08	1
1955	8,925.95	6,887	7,368	1,558	14.55	107
1957	17,943.97	13,748	14,709	3,235	14.59	222

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1958	1,091.86	833	891	201	14.61	14
1962	275.80	207	221	54	14.68	4
1963	17,141.83	12,820	13,716	3,426	14.70	233
1964	81,035.39	60,326	64,542	16,493	14.72	1,120
1965	2,232.00	1,654	1,770	462	14.73	31
1968	462.64	338	362	101	14.78	7
1969	861.74	626	670	192	14.80	13
1973	1,166.63	827	885	282	14.85	19
1976	1,998.47	1,443	1,544	455	14.78	31
1978	1,705.03	1,211	1,296	409	14.87	28
1982	1,111.41	764	817	294	14.75	20
1984	4,760.67	3,200	3,424	1,337	14.83	90
1985	911.17	606	648	263	14.83	18
1987	180,447.17	117,255	125,451	54,997	14.78	3,721
1995	194,747.16	110,422	118,140	76,607	14.83	5,166
1996	41,750.41	23,067	24,679	17,071	14.92	1,144
1997	51,204.74	27,645	29,577	21,627	14.84	1,457
1998	27,872.99	14,642	15,665	12,208	14.83	823
2005	152,784.63	59,418	63,571	89,214	14.80	6,028
2006	8,853.44	3,212	3,437	5,417	14.78	367
2008	7,810.00	2,366	2,531	5,279	14.77	357
2010	86,191.80	19,945	21,339	64,853	14.67	4,421
2011	15,761.85	2,988	3,197	12,565	14.60	861
2013	102,652.64	9,259	9,906	92,746	14.28	6,495
	1,012,719.56	496,544	531,250	481,470		32,807

BRADFORD OFFICE
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2008
NET SALVAGE PERCENT.. 0

1958	20,999.60	21,000	21,000
1959	135.56	136	136
1960	720.61	721	721
1964	300.54	301	301

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2008						
NET SALVAGE PERCENT.. 0						
1965	4,024.39	4,024	4,024			
1993	27,303.35	27,303	27,303			
1999	1,735.00	1,735	1,735			
	55,219.05	55,220	55,219			
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	981	1,052	150	13.32	11
1949	338.10	269	289	50	13.56	4
1979	85,249.40	61,294	65,753	19,496	13.84	1,409
1983	5,480.40	3,805	4,082	1,399	13.83	101
1991	1,625.41	1,020	1,094	531	13.90	38
1992	3,087.69	1,904	2,043	1,045	13.95	75
1998	249,117.92	134,549	144,337	104,781	13.98	7,495
2000	1,971.28	1,000	1,073	899	13.99	64
2007	8,637.28	3,004	3,223	5,415	13.91	389
2009	8,908.99	2,504	2,686	6,223	13.85	449
2013	76,855.87	7,317	7,849	69,007	13.46	5,127
	442,474.25	217,647	233,480	208,994		15,162
JEANNETTE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1996	2,700.01	1,293	1,387	1,313	20.05	65
1997	7,912.22	3,679	3,947	3,966	20.04	198
2006	122,192.82	36,303	38,944	83,249	19.91	4,181
2007	83,513.69	22,732	24,386	59,128	19.83	2,982
2013	779,903.37	54,437	58,397	721,506	18.87	38,236
	996,222.11	118,444	127,060	869,162		45,662

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. 0						
1919	142.68	143	143			
1931	4,005.57	4,006	4,006			
1948	244.11	244	244			
1950	56.50	56	57			
1951	94.17	92	94			
1953	2,600.92	2,504	2,601			
1954	2,263.57	2,161	2,264			
1955	7,045.40	6,665	7,045			
1956	294.53	276	295			
1961	5,869.31	5,249	5,634	235	3.49	67
1966	2,114.98	1,793	1,924	191	5.03	38
1969	1,259.56	1,031	1,107	153	6.00	26
1971	106,649.53	85,094	91,333	15,317	6.67	2,296
1972	9,337.50	7,351	7,890	1,448	7.02	206
1975	5,803.33	4,381	4,702	1,101	8.09	136
1976	6,723.83	5,605	6,016	708	7.67	92
1981	595,157.67	465,413	499,536	95,621	9.32	10,260
1984	43,036.41	32,071	34,422	8,614	10.40	828
1985	3,259.62	2,388	2,563	697	10.74	65
1986	14,531.65	10,489	11,258	3,274	10.95	299
1987	25,074.51	17,738	19,039	6,036	11.34	532
1988	25,067.26	17,349	18,621	6,446	11.75	549
1989	11,476.85	7,788	8,359	3,118	12.04	259
1990	32,260.00	21,346	22,911	9,349	12.48	749
1993	8,113.24	4,952	5,315	2,798	13.67	205
1994	15,147.02	8,969	9,627	5,520	14.07	392
1995	27,857.47	16,010	17,184	10,674	14.37	743
1996	15,566.00	8,628	9,261	6,305	14.81	426
1997	1,337.50	713	765	572	15.26	37
1998	58,174.40	29,704	31,882	26,293	15.74	1,670
1999	23,666.45	11,566	12,414	11,252	16.13	698
2000	189,191.19	87,823	94,262	94,929	16.64	5,705
2001	9,051.12	3,983	4,275	4,776	17.07	280
2003	36,467.86	14,113	15,148	21,320	18.08	1,179
2006	1,753.31	524	562	1,191	19.75	60
2007	26,323.12	7,047	7,564	18,759	20.29	925
2008	132,433.81	31,095	33,375	99,059	20.91	4,737
2009	262,244.85	52,554	56,407	205,838	21.61	9,525
2010	16,007.11	2,651	2,845	13,162	22.25	592
2011	17,668.45	2,288	2,456	15,213	22.97	662

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. 0						
2012	15,566.26	1,437	1,542	14,024	23.76	590
2013	572,808.40	31,161	33,446	539,363	24.62	21,908
2014	89,418.74	1,440	1,546	87,873	25.49	3,447
	2,423,165.76	1,017,891	1,091,938	1,331,228		70,183
	5,054,838.35	1,976,307	2,114,220	2,940,618		167,667
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.5						3.32

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2001	16,515.17	4,941	5,837	10,678	31.43	340
	16,515.17	4,941	5,837	10,678		340
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.4 2.06						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.1 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1901	22,468.76	20,333	21,190	1,279	6.83	187
1902	207.30	187	195	12	6.94	2
1903	429.79	388	404	26	7.05	4
1904	846.19	762	794	52	7.15	7
1905	402.40	362	377	25	7.25	3
1908	12.38	11	11	1	7.53	
1911	778.25	693	722	56	7.78	7
1912	62.67	56	58	5	7.86	1
1913	4,781.97	4,250	4,429	353	7.93	45
1914	221.24	196	204	17	8.01	2
1915	454.56	403	420	35	8.08	4
1917	1,022.70	904	942	81	8.22	10
1918	36.45	32	33	3	8.29	
1919	36.74	32	33	4	8.35	
1920	1,896.41	1,670	1,740	156	8.42	19
1921	24,365.05	21,429	22,332	2,033	8.48	240
1922	383.50	337	351	32	8.54	4
1923	23,943.99	21,002	21,887	2,057	8.61	239
1924	69,387.57	60,781	63,342	6,046	8.67	697
1925	40,300.42	35,254	36,739	3,561	8.73	408
1926	55,037.35	48,088	50,114	4,923	8.78	561
1927	20,259.55	17,677	18,422	1,838	8.84	208
1928	30,551.23	26,618	27,740	2,811	8.90	316
1929	50,336.47	43,792	45,637	4,699	8.96	524
1930	13,128.32	11,406	11,887	1,241	9.01	138
1931	10,064.05	8,730	9,098	966	9.07	107
1932	69.63	60	63	7	9.12	1
1933	1,950.98	1,688	1,759	192	9.17	21
1934	928.23	802	836	92	9.23	10
1937	135.64	117	122	14	9.38	1
1938	3,355.25	2,879	3,000	355	9.43	38
1939	161,518.20	138,356	144,185	17,333	9.47	1,830
1940	3,458.91	2,958	3,083	376	9.52	39
1941	7,547.52	6,442	6,713	835	9.57	87
1942	769.60	656	684	86	9.61	9
1943	1,938.15	1,648	1,717	221	9.66	23
1944	2,505.72	2,127	2,217	289	9.70	30
1945	1,866.16	1,581	1,648	218	9.74	22
1946	1,478.88	1,250	1,303	176	9.78	18
1947	704.29	594	619	85	9.82	9
1948	9,053.70	7,623	7,943	1,111	9.86	113

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.1 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1949	110.44	93	97	13	9.90	1
1951	74.19	62	65	9	9.97	1
1982	336.63	254	264	73	10.50	7
	569,217.43	494,583	515,419	53,798		5,993
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0 1.05						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1901	686,442.11	621,196	650,277	36,165	6.83	5,295
1902	60,723.36	54,856	57,424	3,299	6.94	475
1903	36,246.71	32,688	34,218	2,029	7.05	288
1904	45,924.81	41,350	43,286	2,639	7.15	369
1905	36,659.62	32,954	34,497	2,163	7.25	298
1906	24,922.71	22,371	23,418	1,505	7.34	205
1907	75,926.17	68,042	71,227	4,699	7.44	632
1908	35,022.84	31,339	32,806	2,217	7.53	294
1909	21,347.26	19,077	19,970	1,377	7.61	181
1910	23,326.34	20,814	21,788	1,538	7.70	200
1911	25,373.55	22,610	23,668	1,706	7.78	219
1912	17,099.42	15,216	15,928	1,171	7.86	149
1913	43,583.85	38,734	40,547	3,037	7.93	383
1914	29,678.68	26,339	27,572	2,107	8.01	263
1915	23,731.58	21,034	22,019	1,713	8.08	212
1916	19,188.60	16,986	17,781	1,408	8.15	173
1917	27,286.78	24,123	25,252	2,035	8.22	248
1918	7,695.44	6,794	7,112	583	8.29	70
1919	15,502.50	13,670	14,310	1,192	8.35	143
1920	11,599.56	10,215	10,693	907	8.42	108
1921	16,978.24	14,933	15,632	1,346	8.48	159
1922	54,998.58	48,311	50,573	4,426	8.54	518
1923	31,484.40	27,616	28,909	2,575	8.61	299
1924	65,813.62	57,651	60,350	5,464	8.67	630
1925	92,201.20	80,656	84,432	7,769	8.73	890
1926	108,883.90	95,136	99,590	9,294	8.78	1,059
1927	94,596.58	82,536	86,400	8,197	8.84	927
1928	138,241.04	120,444	126,082	12,159	8.90	1,366
1929	172,055.61	149,685	156,692	15,364	8.96	1,715
1930	147,515.80	128,160	134,160	13,356	9.01	1,482
1931	148,216.24	128,572	134,591	13,625	9.07	1,502
1932	60,912.01	52,763	55,233	5,679	9.12	623
1933	28,280.61	24,462	25,607	2,674	9.17	292
1934	39,654.99	34,243	35,846	3,809	9.23	413
1935	51,593.91	44,484	46,566	5,028	9.28	542
1936	55,457.84	47,739	49,974	5,484	9.33	588
1937	81,228.22	69,807	73,075	8,153	9.38	869
1938	62,918.15	53,980	56,507	6,411	9.43	680
1939	63,418.80	54,325	56,868	6,551	9.47	692
1940	141,682.27	121,150	126,822	14,860	9.52	1,561
1941	195,019.99	166,448	174,240	20,780	9.57	2,171

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1942	110,098.54	93,806	98,197	11,902	9.61	1,239
1943	59,566.30	50,651	53,022	6,544	9.66	677
1944	22,710.06	19,276	20,178	2,532	9.70	261
1945	17,571.82	14,886	15,583	1,989	9.74	204
1946	125,573.78	106,166	111,136	14,438	9.78	1,476
1947	97,886.18	82,590	86,456	11,430	9.82	1,164
1948	284,034.14	239,140	250,335	33,699	9.86	3,418
1949	873,129.94	733,508	767,846	105,284	9.90	10,635
1950	1,349,102.25	1,130,764	1,183,700	165,402	9.94	16,640
1951	1,013,308.65	847,471	887,145	126,164	9.97	12,654
1952	2,118,477.81	1,767,446	1,850,187	268,291	10.01	26,802
1953	1,498,919.58	1,247,641	1,306,048	192,872	10.04	19,210
1954	1,798,838.83	1,493,684	1,563,609	235,230	10.07	23,359
1955	4,336,217.10	3,590,778	3,758,877	577,340	10.11	57,106
1956	2,612,483.95	2,157,703	2,258,714	353,770	10.14	34,889
1957	3,268,480.10	2,692,182	2,818,214	450,266	10.17	44,274
1958	3,925,512.98	3,224,299	3,375,241	550,272	10.20	53,948
1959	3,140,422.81	2,571,912	2,692,314	448,109	10.23	43,803
1960	3,246,798.83	2,651,466	2,775,592	471,207	10.25	45,971
1961	3,602,457.20	2,932,544	3,069,828	532,629	10.28	51,812
1962	3,028,338.74	2,457,133	2,572,161	456,178	10.31	44,246
1963	3,989,824.31	3,226,850	3,377,912	611,912	10.33	59,236
1964	3,842,065.15	3,096,973	3,241,955	600,110	10.35	57,982
1965	3,062,005.77	2,459,005	2,574,121	487,885	10.38	47,002
1966	4,423,313.68	3,539,314	3,705,004	718,310	10.40	69,068
1967	4,153,000.41	3,310,440	3,465,415	687,585	10.42	65,987
1968	3,113,248.55	2,471,795	2,587,510	525,739	10.44	50,358
1969	2,450,086.99	1,937,210	2,027,898	422,189	10.46	40,362
1970	1,104,486.89	869,507	910,212	194,275	10.48	18,538
1971	2,666,767.72	2,089,893	2,187,730	479,038	10.50	45,623
1972	977,948.95	762,810	798,520	179,429	10.52	17,056
1973	634,608.05	492,538	515,596	119,012	10.54	11,291
1974	1,414.35	1,092	1,143	271	10.56	26
1975	1,537.01	1,181	1,236	301	10.57	28
1976	259.38	203	213	46	10.60	4
1977	2,325.75	1,819	1,904	422	10.43	40
1978	175,676.47	136,272	142,651	33,025	10.53	3,136
1979	18,317.33	14,143	14,805	3,512	10.45	336
1980	211,594.72	161,658	169,226	42,369	10.63	3,986
1981	60.06	46	48	12	10.63	1
1982	257.58	195	204	54	10.50	5

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1983	7,789.49	5,824	6,097	1,692	10.60	160
1984	335.52	249	261	75	10.57	7
1985	36.16	27	28	8	10.58	1
1986	83.84	61	64	20	10.64	2
1988	0.10					
1989	911.06	641	671	240	10.69	22
1990	11,903.30	8,284	8,672	3,231	10.67	303
1992	45,851.46	31,041	32,494	13,357	10.70	1,248
1997	4,061.62	2,511	2,628	1,434	10.75	133
1998	670.88	405	424	247	10.76	23
2008	78.49	29	30	48	10.74	4
2011	32,618.28	7,913	8,284	24,334	10.67	2,281
	70,581,502.80	57,478,484	60,169,281	10,412,222		1,017,220
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 1.44						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R1.5						
NET SALVAGE PERCENT.. 0						
1952	113,380.46	69,320	57,265	56,115	27.98	2,006
1954	29,841.11	17,793	14,699	15,142	29.07	521
1955	111,614.81	65,682	54,260	57,355	29.63	1,936
1956	103,830.74	60,293	49,808	54,023	30.19	1,789
1957	109,495.14	62,717	51,810	57,685	30.76	1,875
1958	86,762.32	48,996	40,475	46,287	31.34	1,477
1959	100,324.11	55,847	46,135	54,189	31.92	1,698
1960	70,903.10	38,888	32,125	38,778	32.51	1,193
1961	37,805.78	20,420	16,869	20,937	33.11	632
1962	98,266.49	52,259	43,171	55,095	33.71	1,634
1963	95,449.33	49,951	41,264	54,185	34.32	1,579
1964	181,748.46	93,575	77,302	104,446	34.93	2,990
1965	93,701.34	47,423	39,176	54,525	35.56	1,533
1966	127,260.87	63,312	52,302	74,959	36.18	2,072
1967	88,423.89	43,205	35,691	52,733	36.82	1,432
1968	332,090.16	159,310	131,605	200,485	37.46	5,352
1969	729,694.73	343,562	283,815	445,880	38.10	11,703
1970	743,674.35	343,436	283,711	459,963	38.75	11,870
1971	1,494,715.88	676,568	558,909	935,807	39.41	23,745
1972	1,230,695.13	545,776	450,863	779,832	40.07	19,462
1973	2,814,621.22	1,222,024	1,009,507	1,805,114	40.74	44,308
1974	3,179,069.33	1,350,659	1,115,772	2,063,297	41.41	49,826
1975	3,145,230.20	1,306,592	1,079,369	2,065,861	42.09	49,082
1976	3,106,849.67	1,599,406	1,321,261	1,785,589	36.21	49,312
1977	5,733,488.68	2,895,985	2,392,357	3,341,132	36.66	91,138
1978	5,583,736.74	2,765,625	2,284,668	3,299,069	37.11	88,900
1979	6,632,180.64	3,217,934	2,658,318	3,973,863	37.58	105,744
1980	8,219,406.05	3,904,218	3,225,253	4,994,153	38.04	131,287
1981	9,631,382.07	4,473,777	3,695,763	5,935,619	38.53	154,052
1982	9,547,784.90	4,332,785	3,579,290	5,968,495	39.01	152,999
1983	7,599,821.38	3,366,721	2,781,230	4,818,591	39.50	121,990
1984	8,773,334.88	3,789,203	3,130,240	5,643,095	40.01	141,042
1985	8,224,268.40	3,459,950	2,858,246	5,366,022	40.51	132,462
1986	9,021,964.66	3,717,049	3,070,634	5,951,331	40.55	146,765
1987	8,659,111.38	3,466,242	2,863,444	5,795,667	41.08	141,082
1988	9,979,337.86	3,874,977	3,201,097	6,778,241	41.61	162,899
1989	8,944,099.69	3,364,770	2,779,618	6,164,482	42.15	146,251
1990	7,627,535.70	2,774,897	2,292,327	5,335,209	42.70	124,946
1991	7,550,802.01	2,669,964	2,205,643	5,345,159	42.81	124,858
1992	8,364,671.18	2,849,843	2,354,240	6,010,431	43.38	138,553
1993	9,021,699.55	2,956,411	2,442,275	6,579,425	43.94	149,737
1994	10,973,508.06	3,473,115	2,869,121	8,104,387	44.10	183,773

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 72-R1.5						
NET SALVAGE PERCENT.. 0						
1995	11,016,560.18	3,336,916	2,756,608	8,259,952	44.69	184,828
1996	10,868,869.76	3,162,841	2,612,806	8,256,064	44.87	184,000
1997	13,621,309.98	3,771,741	3,115,815	10,505,495	45.48	230,992
1998	11,698,523.74	3,091,920	2,554,218	9,144,306	45.70	200,094
1999	11,060,956.22	2,779,618	2,296,227	8,764,729	45.93	190,828
2000	10,175,022.42	2,420,638	1,999,676	8,175,346	46.19	176,994
2001	12,046,243.58	2,699,563	2,230,094	9,816,150	46.46	211,282
2002	7,795,255.01	1,635,445	1,351,032	6,444,223	46.76	137,815
2003	11,721,609.83	2,288,058	1,890,152	9,831,458	47.06	208,913
2004	18,657,774.05	3,380,789	2,792,851	15,864,923	47.06	337,121
2005	24,925,267.83	4,130,117	3,411,867	21,513,401	47.40	453,869
2006	13,638,526.56	2,055,326	1,697,894	11,940,633	47.45	251,647
2007	38,626,442.88	5,241,608	4,330,064	34,296,379	47.23	726,157
2008	58,997,804.32	7,044,338	5,819,289	53,178,515	47.34	1,123,332
2009	36,317,119.69	3,758,822	3,105,142	33,211,978	46.94	707,541
2010	47,732,141.46	4,133,603	3,414,747	44,317,394	46.60	951,017
2011	86,835,201.89	5,991,629	4,949,652	81,885,550	46.09	1,776,645
2012	95,605,711.95	4,875,891	4,027,947	91,577,765	44.98	2,035,966
2013	122,097,684.94	3,894,916	3,217,569	118,880,116	43.03	2,762,726
2014	101,979,372.48	1,101,377	909,842	101,069,530	38.34	2,636,138
	913,730,981.22	140,485,636	116,054,420	797,676,561		18,215,410
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.8 1.99						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1894	756.79	757	757			
1912	38.19	38	38			
1914	87.37	87	87			
1920	86.01	86	86			
1928	132.97	128	122	11	1.75	6
1929	468.98	446	424	45	2.22	20
1930	205.41	193	183	22	2.69	8
1931	188.76	176	167	22	3.15	7
1932	610.51	562	534	77	3.61	21
1933	477.48	434	412	65	4.06	16
1934	419.65	378	359	61	4.49	14
1935	282.78	252	239	44	4.92	9
1936	261.36	230	219	42	5.35	8
1938	636.31	549	522	114	6.18	18
1939	896.87	766	728	169	6.59	26
1940	1,029.49	870	827	202	6.99	29
1941	2,823.04	2,359	2,241	582	7.39	79
1942	514.56	425	404	111	7.79	14
1943	131.78	108	103	29	8.19	4
1944	1,659.33	1,343	1,276	383	8.58	45
1945	490.41	393	373	117	8.98	13
1946	265.58	210	200	66	9.38	7
1947	791.28	619	588	203	9.77	21
1948	408.10	316	300	108	10.17	11
1949	1,843.33	1,410	1,340	503	10.57	48
1950	13,105.50	9,911	9,417	3,688	10.97	336
1951	13,853.41	10,353	9,837	4,016	11.37	353
1952	68,663.14	50,689	48,161	20,502	11.78	1,740
1953	47,423.58	34,587	32,862	14,562	12.18	1,196
1954	32,383.46	23,323	22,160	10,223	12.59	812
1955	165,759.95	117,837	111,960	53,800	13.01	4,135
1956	55,882.73	39,217	37,261	18,622	13.42	1,388
1957	51,049.88	35,338	33,576	17,474	13.85	1,262
1958	60,126.61	41,060	39,012	21,115	14.27	1,480
1959	57,531.32	38,738	36,806	20,725	14.70	1,410
1960	86,143.89	57,181	54,329	31,815	15.13	2,103
1961	112,255.93	73,415	69,754	42,502	15.57	2,730
1962	102,176.83	65,824	62,541	39,636	16.01	2,476
1963	93,625.30	59,400	56,438	37,187	16.45	2,261
1964	80,054.23	49,989	47,496	32,558	16.90	1,927
1965	57,337.02	35,218	33,462	23,875	17.36	1,375
1966	75,095.55	45,358	43,096	32,000	17.82	1,796

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1967	57,424.62	34,098	32,397	25,028	18.28	1,369
1968	48,040.30	28,023	26,625	21,415	18.75	1,142
1969	76,877.07	44,025	41,829	35,048	19.23	1,823
1970	42,691.06	23,992	22,795	19,896	19.71	1,009
1971	174,460.01	96,185	91,388	83,072	20.19	4,115
1972	114,148.66	61,665	58,590	55,559	20.69	2,685
1973	101,566.67	53,762	51,081	50,486	21.18	2,384
1974	113,424.75	58,779	55,847	57,578	21.68	2,656
1975	77,204.27	39,134	37,182	40,022	22.19	1,804
1976	74,421.36	49,178	46,725	27,696	19.72	1,404
1977	74,198.52	48,303	45,894	28,305	20.06	1,411
1978	52,782.10	33,828	32,141	20,641	20.40	1,012
1979	63,771.27	40,201	38,196	25,575	20.76	1,232
1980	91,314.12	56,569	53,748	37,566	21.14	1,777
1981	115,807.04	70,434	66,921	48,886	21.53	2,271
1982	261,463.13	156,799	148,979	112,484	21.64	5,198
1983	125,597.37	73,788	70,108	55,489	22.06	2,515
1984	173,331.03	99,648	94,678	78,653	22.49	3,497
1985	246,964.57	138,769	131,848	115,117	22.94	5,018
1986	225,236.47	124,173	117,980	107,256	23.13	4,637
1987	202,274.26	108,702	103,281	98,993	23.60	4,195
1988	332,690.07	174,895	166,172	166,518	23.83	6,988
1989	225,748.50	115,899	110,119	115,630	24.09	4,800
1990	258,125.70	129,192	122,749	135,377	24.37	5,555
1991	204,632.39	99,185	94,238	110,394	24.89	4,435
1992	125,781.95	59,495	56,528	69,254	24.98	2,772
1993	156,720.98	71,825	68,243	88,478	25.31	3,496
1994	292,320.91	129,498	123,039	169,282	25.67	6,595
1995	199,088.40	85,429	81,168	117,920	25.83	4,565
1996	466,842.95	192,573	182,969	283,874	26.23	10,822
1997	168,336.47	66,846	63,512	104,824	26.44	3,965
1998	215,016.57	82,244	78,142	136,875	26.50	5,165
1999	509,739.69	186,259	176,970	332,770	26.78	12,426
2000	954,518.23	333,031	316,422	638,096	26.90	23,721
2001	243,451.75	80,680	76,656	166,796	27.07	6,162
2002	420,054.52	131,939	125,359	294,696	27.11	10,870
2003	445,877.77	131,846	125,270	320,608	27.19	11,791
2004	304,778.79	84,454	80,242	224,537	27.18	8,261
2005	316,109.17	81,272	77,219	238,890	27.21	8,779
2006	1,187,322.66	281,870	267,812	919,511	27.04	34,006
2007	276,876.47	59,750	56,770	220,106	26.95	8,167
2008	1,306,435.11	253,971	241,305	1,065,130	26.59	40,058

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
2009	219,266.83	37,538	35,666	183,601	26.23	7,000
2010	1,529,860.58	224,278	213,092	1,316,769	25.70	51,236
2011	1,964,251.32	236,299	224,514	1,739,737	24.99	69,617
2012	871,503.20	80,004	76,014	795,489	23.90	33,284
2013	3,146,008.60	189,390	179,944	2,966,065	22.11	134,150
2014	9,732,423.10	217,033	206,209	9,526,214	18.24	522,271
	29,774,756.00	6,057,323	5,755,273	24,019,483		1,123,315
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.4 3.77

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2.5						
NET SALVAGE PERCENT.. 0						
1976	591.42	509	450	141	6.23	23
1983	32,512.26	25,639	22,645	9,867	8.42	1,172
1984	1,528.08	1,185	1,047	481	8.80	55
1987	7,476.62	5,473	4,834	2,643	10.04	263
1988	15,907.49	11,345	10,020	5,887	10.62	554
1989	35,024.29	24,391	21,542	13,482	11.08	1,217
1996	48,076.94	26,298	23,227	24,850	15.25	1,630
	141,117.10	94,840	83,765	57,352		4,914

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 3.48

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.3 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1901	23,791.68	23,792	23,792			
1902	3,398.58	3,399	3,399			
1903	1,652.18	1,652	1,652			
1904	2,520.73	2,521	2,521			
1905	1,817.11	1,817	1,817			
1906	1,538.04	1,538	1,538			
1907	2,062.08	2,062	2,062			
1908	2,966.81	2,967	2,967			
1909	2,108.45	2,108	2,108			
1910	2,496.62	2,497	2,497			
1911	1,757.89	1,758	1,758			
1912	1,682.80	1,683	1,683			
1913	1,865.07	1,865	1,865			
1914	1,740.37	1,740	1,740			
1915	2,826.66	2,810	2,827			
1916	1,810.30	1,782	1,810			
1917	1,187.44	1,157	1,187			
1918	1,092.32	1,054	1,092			
1919	1,437.58	1,373	1,438			
1920	1,296.10	1,226	1,296			
1921	1,104.01	1,034	1,104			
1922	2,788.94	2,586	2,789			
1923	5,189.47	4,766	5,162	27	4.08	7
1924	4,762.54	4,331	4,691	72	4.53	16
1925	9,141.66	8,233	8,917	225	4.97	45
1926	8,968.85	8,002	8,666	303	5.39	56
1927	8,611.68	7,621	8,254	358	5.75	62
1928	8,667.67	7,617	8,250	418	6.06	69
1929	8,798.89	7,686	8,324	475	6.32	75
1930	5,845.68	5,079	5,501	345	6.55	53
1931	3,163.06	2,735	2,962	201	6.76	30
1932	2,064.67	1,777	1,925	140	6.94	20
1933	3,036.30	2,604	2,820	216	7.10	30
1934	2,583.55	2,207	2,390	194	7.26	27
1935	2,313.87	1,970	2,134	180	7.40	24
1936	4,660.70	3,954	4,282	379	7.53	50
1937	6,602.09	5,584	6,048	554	7.65	72
1938	10,022.49	8,450	9,152	870	7.77	112
1939	17,081.65	14,363	15,556	1,526	7.87	194
1940	15,494.12	12,989	14,068	1,426	7.98	179
1941	17,918.80	14,979	16,223	1,696	8.08	210

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.3 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1942	17,223.48	14,360	15,552	1,671	8.17	205
1943	7,364.89	6,124	6,633	732	8.26	89
1944	5,807.91	4,816	5,216	592	8.35	71
1945	6,030.12	4,988	5,402	628	8.43	74
1946	16,801.92	13,860	15,011	1,791	8.51	210
1947	32,383.46	26,649	28,862	3,521	8.58	410
1948	41,883.78	34,371	37,225	4,659	8.66	538
1949	62,062.67	50,798	55,016	7,047	8.73	807
1950	80,637.62	65,826	71,292	9,346	8.80	1,062
1951	102,759.51	83,673	90,621	12,139	8.86	1,370
1952	111,077.41	90,190	97,679	13,398	8.93	1,500
1953	102,979.13	83,390	90,314	12,665	8.99	1,409
1954	162,206.01	130,993	141,870	20,336	9.05	2,247
	959,087.41	799,406	860,960	98,127		11,323

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 1.18

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1955	242,304.02	158,612	162,710	79,594	17.27	4,609
1956	303,372.35	195,918	200,979	102,393	17.71	5,782
1957	284,153.81	181,006	185,682	98,472	18.15	5,425
1958	360,607.99	226,462	232,313	128,295	18.60	6,898
1959	506,144.49	313,202	321,293	184,851	19.06	9,698
1960	522,865.40	318,843	327,080	195,785	19.51	10,035
1961	574,633.69	345,010	353,923	220,711	19.98	11,047
1962	586,657.82	346,832	355,792	230,866	20.44	11,295
1963	713,092.81	414,877	425,595	287,498	20.91	13,749
1964	728,717.24	416,972	427,744	300,973	21.39	14,071
1965	711,614.73	400,354	410,697	300,918	21.87	13,759
1966	971,595.13	537,292	551,173	420,422	22.35	18,811
1967	966,262.37	524,874	538,434	427,828	22.84	18,732
1968	1,040,136.24	554,601	568,929	471,207	23.34	20,189
1969	777,222.35	406,798	417,307	359,915	23.83	15,103
1970	582,599.81	298,990	306,714	275,886	24.34	11,335
1971	650,376.79	327,140	335,591	314,786	24.85	12,667
1972	650,198.30	320,418	328,696	321,502	25.36	12,678
1973	527,697.40	254,561	261,137	266,560	25.88	10,300
1974	146,922.49	69,347	71,139	75,783	26.40	2,871
1975	307,757.93	142,061	145,731	162,027	26.92	6,019
1976	870,968.24	542,091	556,096	314,872	23.31	13,508
1977	2,611,510.06	1,602,423	1,643,821	967,689	23.56	41,073
1978	1,820,970.81	1,094,221	1,122,490	698,481	24.19	28,875
1979	2,373,699.01	1,404,043	1,440,316	933,383	24.46	38,160
1980	3,369,110.14	1,959,474	2,010,096	1,359,014	24.76	54,887
1981	3,562,150.76	2,035,413	2,087,997	1,474,154	25.06	58,825
1982	3,028,069.02	1,698,141	1,742,012	1,286,057	25.39	50,652
1983	2,801,396.80	1,540,208	1,579,998	1,221,399	25.73	47,470
1984	3,237,620.17	1,743,135	1,788,168	1,449,452	26.08	55,577
1985	3,611,357.55	1,901,741	1,950,872	1,660,486	26.45	62,778
1986	4,109,435.64	2,113,483	2,168,084	1,941,352	26.83	72,358
1987	4,715,423.82	2,365,728	2,426,845	2,288,579	27.23	84,046
1988	5,643,400.99	2,773,167	2,844,810	2,798,591	27.34	102,363
1989	5,433,654.28	2,596,200	2,663,272	2,770,382	27.78	99,726
1990	5,650,896.03	2,635,578	2,703,667	2,947,229	27.94	105,484
1991	5,274,348.56	2,383,478	2,445,054	2,829,295	28.40	99,623
1992	5,997,077.92	2,635,116	2,703,193	3,293,885	28.60	115,171
1993	6,339,102.30	2,701,725	2,771,523	3,567,579	28.83	123,745
1994	7,458,712.08	3,075,973	3,155,439	4,303,273	29.09	147,930
1995	7,095,292.69	2,823,926	2,896,881	4,198,412	29.37	142,949
1996	6,616,919.19	2,546,852	2,612,649	4,004,270	29.43	136,061

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1997	7,100,493.99	2,621,502	2,689,227	4,411,267	29.75	148,278
1998	7,627,468.95	2,704,700	2,774,574	4,852,895	29.88	162,413
1999	7,947,967.62	2,695,951	2,765,599	5,182,369	30.04	172,516
2000	7,803,127.73	2,531,335	2,596,731	5,206,397	30.03	173,373
2001	7,473,275.01	2,295,790	2,355,101	5,118,174	30.25	169,196
2002	6,620,850.99	1,931,964	1,981,875	4,638,976	30.14	153,914
2003	6,285,887.80	1,722,333	1,766,829	4,519,059	30.25	149,390
2004	10,091,761.36	2,585,509	2,652,304	7,439,457	30.24	246,014
2005	9,266,349.94	2,207,245	2,264,268	7,002,082	30.11	232,550
2006	9,874,719.33	2,169,476	2,225,523	7,649,196	29.90	255,826
2007	13,953,220.28	2,793,435	2,865,602	11,087,618	29.62	374,329
2008	15,791,993.21	2,837,821	2,911,135	12,880,858	29.30	439,620
2009	14,722,560.63	2,320,276	2,380,219	12,342,342	28.95	426,333
2010	17,165,380.24	2,320,759	2,380,714	14,784,666	28.26	523,166
2011	24,291,321.65	2,689,049	2,758,519	21,532,803	27.45	784,437
2012	30,515,525.07	2,581,613	2,648,308	27,867,217	26.15	1,065,668
2013	36,343,931.28	2,013,454	2,065,470	34,278,461	24.16	1,418,810
2014	49,381,377.09	1,012,318	1,038,471	48,342,906	19.95	2,423,203
	386,033,261.39	92,960,816	95,362,411	290,670,850		11,235,370
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.9						2.91

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
1913	50.76	51	51			
1914	16.80	17	17			
1915	22.42	22	22			
1916	59.45	59	59			
1917	179.76	180	180			
1918	720.08	720	720			
1919	487.97	488	488			
1920	404.07	404	404			
1921	629.11	629	629			
1922	1,597.32	1,597	1,597			
1923	1,666.14	1,666	1,666			
1924	1,437.47	1,437	1,437			
1925	2,992.63	2,993	2,993			
1926	3,522.99	3,523	3,523			
1927	4,426.27	4,426	4,426			
1928	5,533.51	5,534	5,534			
1929	4,753.22	4,734	4,752	1	0.17	1
1930	367.68	364	365	3	0.43	3
1931	23.47	23	23			
1934	122.80	119	119	4	1.47	3
1935	25.42	24	24	1	1.72	1
1936	446.25	426	428	18	1.98	9
1937	73.25	69	69	4	2.24	2
1938	221.34	209	210	11	2.49	4
1939	405.31	379	380	25	2.74	9
1941	2,111.69	1,952	1,959	153	3.25	47
1942	3,171.66	2,913	2,924	248	3.50	71
1943	1,829.64	1,670	1,676	154	3.75	41
1944	113.98	103	103	11	4.01	3
1945	678.05	611	613	65	4.26	15
1946	4,096.95	3,667	3,681	416	4.51	92
1947	2,214.86	1,969	1,976	239	4.77	50
1948	15,375.53	13,577	13,629	1,747	5.03	347
1949	16,647.84	14,600	14,655	1,993	5.29	377
1950	28,650.43	24,953	25,048	3,602	5.55	649
1951	54,174.87	46,855	47,033	7,142	5.81	1,229
1952	34,672.55	29,770	29,883	4,790	6.08	788
1953	18,867.48	16,081	16,142	2,725	6.35	429
1954	53,145.64	44,951	45,122	8,024	6.63	1,210
1955	66,838.45	56,098	56,311	10,527	6.91	1,523
1956	31,598.82	26,315	26,415	5,184	7.19	721
1957	180,491.45	149,095	149,661	30,830	7.48	4,122

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
1958	175,139.48	143,492	144,036	31,103	7.77	4,003
1959	177,987.11	144,584	145,133	32,854	8.07	4,071
1960	219,233.58	176,509	177,179	42,055	8.38	5,018
1961	249,127.83	198,782	199,536	49,592	8.69	5,707
1962	230,333.14	182,124	182,815	47,518	9.00	5,280
1963	154,929.02	121,313	121,773	33,156	9.33	3,554
1964	214,708.31	166,474	167,106	47,602	9.66	4,928
1965	278,757.58	213,994	214,806	63,952	9.99	6,402
1966	339,899.92	258,164	259,144	80,756	10.34	7,810
1967	309,601.98	232,635	233,518	76,084	10.69	7,117
1968	216,931.74	161,185	161,797	55,135	11.05	4,990
1969	234,453.93	172,188	172,841	61,613	11.42	5,395
1970	201,797.17	146,420	146,976	54,821	11.80	4,646
1971	312,085.05	223,612	224,460	87,625	12.19	7,188
1972	258,230.35	182,682	183,375	74,855	12.58	5,950
1973	146,764.37	102,428	102,817	43,947	12.99	3,383
1974	193,587.81	133,216	133,721	59,867	13.41	4,464
1975	240,640.39	163,188	163,807	76,833	13.84	5,552
1976	115,717.83	87,136	87,467	28,251	12.60	2,242
1977	194,451.89	144,050	144,597	49,855	13.09	3,809
1978	198,463.41	145,275	145,826	52,637	13.33	3,949
1979	315,687.17	228,084	228,949	86,738	13.60	6,378
1980	635,986.77	450,915	452,626	183,361	14.13	12,977
1981	686,590.60	479,515	481,334	205,257	14.43	14,224
1982	464,712.79	317,864	319,070	145,643	14.98	9,722
1983	342,077.31	229,979	230,852	111,225	15.31	7,265
1984	467,317.99	308,430	309,600	157,718	15.67	10,065
1985	572,058.26	370,236	371,641	200,417	16.04	12,495
1986	628,541.80	396,484	397,988	230,554	16.63	13,864
1987	640,863.61	395,349	396,849	244,015	17.03	14,329
1988	711,728.70	428,674	430,300	281,429	17.44	16,137
1989	825,760.30	482,739	484,571	341,189	18.06	18,892
1990	519,497.19	295,542	296,663	222,834	18.50	12,045
1991	579,090.22	320,005	321,219	257,871	18.96	13,601
1992	855,687.11	458,477	460,217	395,470	19.42	20,364
1993	984,826.07	508,269	510,197	474,629	20.08	23,637
1994	412,030.35	205,274	206,053	205,977	20.57	10,013
1995	8,146.20	3,907	3,922	4,224	21.07	200
1996	1,760,232.71	807,243	810,306	949,927	21.74	43,695
1997	781,633.78	343,059	344,361	437,273	22.27	19,635
1998	1,088,862.98	454,056	455,779	633,084	22.95	27,585
1999	1,232,983.42	488,508	490,361	742,622	23.49	31,614

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
2000	95,420.36	35,630	35,765	59,655	24.19	2,466
2001	530,816.47	185,892	186,597	344,219	24.90	13,824
2002	1,176,636.81	385,702	387,165	789,472	25.46	31,008
2003	861,223.60	261,554	262,546	598,678	26.18	22,868
2004	1,199,630.43	334,937	336,208	863,422	26.90	32,097
2005	400,277.65	101,751	102,137	298,141	27.62	10,794
2006	629,024.36	143,480	144,024	485,000	28.48	17,029
2007	1,036,711.23	209,934	210,731	825,980	29.21	28,277
2008	1,089,103.00	192,227	192,956	896,147	29.95	29,921
2009	1,429,212.58	213,667	214,478	1,214,735	30.82	39,414
2010	1,149,597.57	140,596	141,129	1,008,469	31.69	31,823
2011	1,058,009.27	100,511	100,893	957,116	32.55	29,404
2012	1,382,739.03	93,197	93,550	1,289,189	33.43	38,564
2013	1,311,906.48	52,083	52,281	1,259,625	34.30	36,724
2014	991,253.00	11,598	11,642	979,611	35.30	27,751
	34,063,584.44	14,400,092	14,454,637	19,608,947		847,905
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.1 2.49

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.1 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2000	296,427.01	241,884	216,239	80,188	3.25	24,673
2001	278,746.25	219,541	196,265	82,481	3.62	22,785
2003	514.10	369	330	184	4.48	41
2004	107,825.28	72,890	65,162	42,663	4.99	8,550
2005	169,036.06	106,324	95,052	73,984	5.55	13,330
2007	107,411.45	55,768	49,855	57,556	6.87	8,378
2008	485,486.24	221,819	198,302	287,184	7.63	37,639
2009	420,783.25	164,316	146,895	273,888	8.45	32,413
2010	824,868.47	265,195	237,079	587,789	9.32	63,067
2011	11,263,089.05	2,820,277	2,521,271	8,741,818	10.23	854,528
2012	8,735,379.14	1,551,403	1,386,923	7,348,456	11.19	656,698
2014	209,072.50	6,419	5,738	203,334	13.17	15,439
	22,898,638.80	5,726,205	5,119,111	17,779,528		1,737,541
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2						7.59

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1937	6,331.50	5,633	6,071	260	6.07	43
1938	12,721.71	11,264	12,140	582	6.30	92
1939	9,392.36	8,277	8,921	471	6.53	72
1940	8,251.67	7,236	7,799	453	6.77	67
1941	11,712.89	10,220	11,015	698	7.01	100
1942	8,759.99	7,604	8,196	564	7.26	78
1943	3,963.87	3,423	3,689	275	7.51	37
1944	3,997.40	3,433	3,700	297	7.77	38
1945	5,300.88	4,526	4,878	423	8.04	53
1946	12,830.81	10,892	11,739	1,092	8.31	131
1947	18,676.09	15,759	16,985	1,691	8.59	197
1948	23,712.95	19,880	21,427	2,286	8.89	257
1949	30,584.40	25,474	27,456	3,128	9.19	340
1950	35,528.38	29,392	31,679	3,849	9.50	405
1951	30,962.56	25,429	27,408	3,555	9.83	362
1952	32,228.26	26,269	28,313	3,915	10.17	385
1953	38,526.30	31,157	33,581	4,945	10.52	470
1954	36,169.40	29,008	31,265	4,904	10.89	450
1955	45,374.68	36,077	38,884	6,491	11.27	576
1956	47,867.16	37,711	40,645	7,222	11.67	619
1957	43,972.72	34,315	36,985	6,988	12.08	578
1958	57,535.41	44,449	47,907	9,628	12.51	770
1959	68,439.89	52,326	56,397	12,043	12.95	930
1960	49,854.41	37,699	40,632	9,222	13.41	688
1961	43,164.15	32,263	34,773	8,391	13.89	604
1962	61,702.89	45,571	49,117	12,586	14.38	875
1963	65,682.02	47,900	51,627	14,055	14.89	944
1964	117,746.10	84,756	91,351	26,395	15.41	1,713
1965	156,218.11	110,915	119,545	36,673	15.95	2,299
1966	144,702.96	101,292	109,173	35,530	16.50	2,153
1967	133,580.96	92,123	99,291	34,290	17.07	2,009
1968	171,134.21	116,216	125,258	45,876	17.65	2,599
1969	161,914.98	108,188	116,606	45,309	18.25	2,483
1970	148,332.61	97,468	105,052	43,281	18.86	2,295
1971	129,531.85	83,654	90,163	39,369	19.48	2,021
1972	81,417.16	51,648	55,667	25,750	20.11	1,280
1973	75,626.18	47,081	50,744	24,882	20.76	1,199
1974	14,340.72	8,758	9,439	4,902	21.41	229
1975	26,924.69	16,116	17,370	9,555	22.08	433
1976	52,300.69	34,356	37,029	15,272	20.06	761
1977	58,238.73	37,482	40,398	17,841	20.72	861
1978	54,690.20	34,455	37,136	17,554	21.39	821

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1979	146,066.39	90,006	97,009	49,057	22.06	2,224
1980	353,235.22	212,754	229,308	123,927	22.73	5,452
1981	428,286.96	253,332	273,043	155,244	23.08	6,726
1982	336,193.86	193,984	209,077	127,117	23.76	5,350
1983	384,411.84	216,193	233,014	151,398	24.45	6,192
1984	459,236.54	251,432	270,995	188,242	25.14	7,488
1985	476,669.09	255,209	275,066	201,603	25.53	7,897
1986	543,963.26	282,861	304,870	239,093	26.23	9,115
1987	611,175.75	308,338	332,329	278,847	26.93	10,355
1988	687,425.63	335,945	362,084	325,342	27.64	11,771
1989	776,236.25	368,945	397,652	378,584	28.06	13,492
1990	787,860.57	361,628	389,766	398,095	28.78	13,832
1991	708,327.51	313,506	337,899	370,429	29.49	12,561
1992	770,692.18	328,238	353,777	416,915	30.22	13,796
1993	652,451.33	268,288	289,163	363,288	30.67	11,845
1994	755,144.87	297,527	320,677	434,468	31.40	13,837
1995	665,190.53	250,577	270,074	395,117	32.13	12,297
1996	757,980.76	272,191	293,370	464,611	32.87	14,135
1997	724,787.02	248,674	268,023	456,764	33.35	13,696
1998	621,796.73	202,084	217,808	403,989	34.09	11,851
1999	522,279.59	160,235	172,702	349,578	34.83	10,037
2000	1,150,324.27	333,364	359,302	791,022	35.33	22,390
2001	1,048,311.96	284,093	306,198	742,114	36.09	20,563
2002	1,047,429.71	265,314	285,957	761,473	36.60	20,805
2003	1,103,155.63	258,138	278,223	824,933	37.37	22,075
2004	1,079,740.20	232,792	250,905	828,835	37.89	21,875
2005	1,195,305.92	234,160	252,380	942,926	38.66	24,390
2006	1,251,433.01	221,253	238,468	1,012,965	39.20	25,841
2007	1,480,793.38	232,781	250,893	1,229,900	39.75	30,941
2008	1,436,245.35	197,196	212,539	1,223,706	40.31	30,357
2009	1,888,802.32	220,990	238,185	1,650,617	40.88	40,377
2010	1,509,242.40	145,944	157,300	1,351,942	41.25	32,774
2011	1,471,509.15	111,540	120,219	1,351,290	41.63	32,460
2012	1,675,406.64	91,477	98,594	1,576,813	41.83	37,696
2013	1,028,513.05	33,838	36,471	992,042	41.69	23,796
2014	1,150,119.83	11,731	12,644	1,137,476	40.24	28,267
	34,025,689.60	10,014,253	10,793,435	23,232,255		661,873
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.1						1.95

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. 0						
1918	113.14	113	113			
1939	77.64	76	78			
1949	77.13	72	77			
1955	432.93	388	433			
1957	490.94	434	491			
1958	704.49	618	704			
1960	590.96	510	587	4	5.46	1
1961	925.50	793	913	12	5.73	2
1962	7,220.66	6,136	7,061	160	6.01	27
1963	11,335.62	9,553	10,994	342	6.29	54
1964	16,073.66	13,430	15,455	619	6.58	94
1965	20,111.70	16,652	19,163	949	6.88	138
1966	51,061.13	41,883	48,199	2,862	7.19	398
1967	39,700.39	32,257	37,121	2,579	7.50	344
1968	52,162.89	41,952	48,278	3,885	7.83	496
1969	47,765.97	38,022	43,755	4,011	8.16	492
1970	51,829.86	40,816	46,971	4,859	8.50	572
1971	43,735.55	34,059	39,195	4,541	8.85	513
1972	25,258.06	19,442	22,374	2,884	9.21	313
1973	22,289.80	16,946	19,501	2,789	9.59	291
1974	2,744.55	2,060	2,371	374	9.97	38
1975	2,350.11	1,741	2,004	346	10.37	33
1976	4,905.14	3,920	4,511	394	9.66	41
1977	5,037.58	3,977	4,577	461	9.98	46
1978	7,212.88	5,621	6,469	744	10.31	72
1979	16,700.20	12,776	14,703	1,997	10.88	184
1980	38,299.10	28,866	33,219	5,080	11.25	452
1981	51,530.70	38,225	43,989	7,542	11.63	648
1982	47,556.77	34,688	39,919	7,638	12.03	635
1983	47,635.61	34,121	39,266	8,370	12.44	673
1984	50,742.95	35,652	41,028	9,715	12.87	755
1985	51,777.95	35,794	41,191	10,587	13.14	806
1986	67,030.30	45,333	52,169	14,861	13.60	1,093
1987	72,177.98	47,688	54,879	17,299	14.08	1,229
1988	89,338.80	57,588	66,272	23,067	14.57	1,583
1989	95,608.52	60,023	69,074	26,535	15.07	1,761
1990	92,641.07	56,548	65,075	27,566	15.58	1,769
1991	77,087.45	45,489	52,348	24,739	16.27	1,521
1992	84,516.33	48,310	55,595	28,921	16.80	1,721
1993	60,757.31	33,574	38,637	22,120	17.34	1,276
1994	73,407.91	39,119	45,018	28,390	17.90	1,586
1995	81,768.22	41,759	48,056	33,712	18.60	1,812

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. 0						
1996	86,494.22	42,374	48,764	37,730	19.18	1,967
1997	99,762.12	46,569	53,591	46,171	19.90	2,320
1998	36,721.38	16,275	18,729	17,992	20.62	873
1999	19,250.98	8,072	9,289	9,962	21.35	467
2000	180,130.54	71,152	81,881	98,250	22.08	4,450
2001	69,907.89	25,887	29,790	40,118	22.82	1,758
2002	379,376.85	130,468	150,141	229,236	23.69	9,676
2003	548,033.98	174,549	200,869	347,165	24.43	14,211
2004	844,528.92	246,349	283,496	561,033	25.30	22,175
2005	679,150.12	179,703	206,800	472,350	26.17	18,049
2006	666,791.23	158,296	182,165	484,626	27.04	17,923
2007	741,058.19	155,029	178,406	562,652	28.04	20,066
2008	554,465.50	100,691	115,874	438,592	28.92	15,166
2009	786,078.82	120,506	138,677	647,402	29.92	21,638
2010	637,338.83	79,922	91,974	545,365	30.80	17,707
2011	674,046.39	65,382	75,241	598,805	31.80	18,830
2012	693,417.61	47,568	54,741	638,677	32.80	19,472
2013	507,746.93	20,411	23,489	484,258	33.80	14,327
2014	597,066.53	7,045	8,107	588,960	34.80	16,924
	10,314,152.48	2,723,272	3,133,857	7,180,295		261,468
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.5						2.54

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S3						
NET SALVAGE PERCENT.. 0						
1956	4,098.01	3,926	4,098			
1957	11,093.12	10,580	11,093			
1958	8,984.62	8,530	8,985			
1959	10,504.99	9,926	10,505			
1960	6,886.85	6,476	6,887			
1961	5,770.97	5,400	5,771			
1962	6,336.36	5,896	6,336			
1963	9,429.02	8,726	9,429			
1964	13,020.68	11,983	13,021			
1965	14,473.42	13,241	14,473			
1966	13,305.16	12,096	13,305			
1967	17,106.02	15,454	17,106			
1968	26,484.46	23,760	26,484			
1969	37,452.06	33,365	37,452			
1970	54,867.42	48,503	54,867			
1971	52,330.89	45,902	52,331			
1972	30,594.70	26,609	30,477	118	4.56	26
1973	41,286.72	35,589	40,763	524	4.83	108
1974	15,958.45	13,629	15,610	348	5.11	68
1975	25,717.11	21,742	24,903	814	5.41	150
1976	13,626.03	11,987	13,626			
1978	1,304.20	1,121	1,284	20	5.96	3
1979	41,749.48	35,487	40,647	1,102	6.25	176
1980	78,231.18	65,699	75,253	2,978	6.57	453
1981	103,540.67	85,804	98,281	5,260	6.91	761
1982	111,541.38	91,118	104,368	7,173	7.27	987
1983	94,279.56	75,829	86,856	7,424	7.64	972
1984	100,051.83	79,121	90,627	9,425	8.05	1,171
1985	116,774.98	90,687	103,874	12,901	8.46	1,525
1986	125,389.90	95,497	109,384	16,006	8.90	1,798
1987	160,772.64	119,454	136,825	23,948	9.48	2,526
1988	175,315.37	127,367	145,888	29,427	9.95	2,957
1989	145,310.01	103,039	118,023	27,287	10.43	2,616
1990	142,228.97	97,939	112,181	30,048	11.04	2,722
1991	135,142.11	90,194	103,310	31,832	11.67	2,728
1992	132,043.34	85,247	97,643	34,400	12.31	2,794
1993	112,250.88	69,955	80,128	32,123	12.95	2,481
1994	183,968.70	110,418	126,475	57,494	13.60	4,228
1995	147,476.46	84,755	97,080	50,396	14.37	3,507
1996	122,299.49	67,118	76,878	45,421	15.14	3,000
1997	182,246.23	95,224	109,071	73,175	15.92	4,596
1998	181,143.04	89,503	102,518	78,625	16.81	4,677

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S3						
NET SALVAGE PERCENT.. 0						
1999	139,857.78	65,328	74,828	65,030	17.59	3,697
2000	194,710.12	85,341	97,751	96,959	18.48	5,247
2001	229,158.59	93,474	107,067	122,092	19.48	6,268
2002	154,765.04	58,610	67,133	87,632	20.37	4,302
2003	133,893.06	46,782	53,585	80,308	21.26	3,777
	3,864,772.07	2,483,431	2,834,480	1,030,292		70,321
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7						1.82

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1890	24.00	24	24			
1893	24.00	24	24			
1902	24.00	24	24			
1922	10.69	11	11			
1928	109.16	109	109			
1929	753.75	754	754			
1930	776.51	777	777			
1931	141.35	141	141			
1933	295.47	295	295			
1934	12.20	12	12			
1935	119.38	119	119			
1937	1,145.72	1,146	1,146			
1938	281.36	281	281			
1939	268.73	269	269			
1941	371.05	371	371			
1942	668.42	668	668			
1943	4,224.88	4,225	4,225			
1944	964.96	965	965			
1945	674.42	674	674			
1946	57.67	58	58			
1947	815.20	815	815			
1948	1,507.75	1,508	1,508			
1950	2,352.87	2,353	2,353			
1951	4,836.70	4,837	4,837			
1952	4,087.86	4,088	4,088			
1953	5,877.30	5,877	5,877			
1954	13,925.10	13,925	13,925			
1955	24,626.73	24,389	22,130	2,497	0.29	2,497
1956	24,205.67	23,576	21,392	2,814	0.78	2,814
1957	28,412.11	27,219	24,697	3,715	1.26	2,948
1958	31,055.12	29,264	26,553	4,502	1.73	2,602
1959	23,996.86	22,245	20,184	3,813	2.19	1,741
1960	36,588.58	33,369	30,278	6,311	2.64	2,391
1961	36,834.66	33,053	29,991	6,844	3.08	2,222
1962	13,888.53	12,264	11,128	2,761	3.51	787
1963	39,119.69	34,008	30,857	8,263	3.92	2,108
1964	35,288.07	30,195	27,398	7,890	4.33	1,822
1965	36,883.05	31,056	28,179	8,704	4.74	1,836
1966	28,400.36	23,535	21,355	7,045	5.14	1,371
1967	64,246.08	52,382	47,529	16,717	5.54	3,018
1968	59,018.89	47,353	42,966	16,053	5.93	2,707

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1969	58,792.50	46,387	42,090	16,702	6.33	2,639
1970	54,944.06	42,637	38,687	16,257	6.72	2,419
1971	116,327.51	88,720	80,501	35,827	7.12	5,032
1972	92,165.62	69,062	62,664	29,502	7.52	3,923
1973	45,241.31	33,283	30,200	15,041	7.93	1,897
1974	28,201.52	20,361	18,475	9,727	8.34	1,166
1975	28,800.51	20,400	18,510	10,291	8.75	1,176
1976	737.80	604	548	190	8.53	22
1977	2,893.97	2,339	2,122	772	8.88	87
1978	11,235.18	8,960	8,130	3,105	9.25	336
1979	37,240.05	29,412	26,687	10,553	9.43	1,119
1980	82,748.07	64,361	58,399	24,349	9.83	2,477
1981	122,211.42	93,516	84,853	37,358	10.25	3,645
1982	112,253.16	84,785	76,930	35,323	10.50	3,364
1983	73,549.63	54,530	49,478	24,072	10.96	2,196
1984	33,748.27	24,636	22,354	11,394	11.25	1,013
1985	45,564.64	32,570	29,553	16,012	11.74	1,364
1986	91,738.37	64,391	58,426	33,312	12.07	2,760
1987	19,788.26	13,618	12,356	7,432	12.42	598
1988	63,359.84	42,679	38,725	24,635	12.80	1,925
1989	72,065.87	47,441	43,046	29,020	13.19	2,200
1990	75,347.34	48,569	44,069	31,278	13.46	2,324
1991	142,771.95	89,604	81,303	61,469	13.90	4,422
1992	95,067.86	58,182	52,792	42,276	14.21	2,975
1993	124,344.70	74,035	67,176	57,169	14.55	3,929
1994	181,398.24	104,812	95,102	86,296	14.92	5,784
1995	134,832.31	75,398	68,413	66,419	15.31	4,338
1996	190,076.99	102,908	93,375	96,702	15.60	6,199
1997	131,194.23	68,549	62,199	68,995	15.92	4,334
1998	198,324.06	99,638	90,407	107,917	16.26	6,637
1999	68,196.67	32,905	29,857	38,340	16.53	2,319
2000	164,627.62	75,943	68,907	95,721	16.83	5,688
2001	18,529.67	8,129	7,376	11,154	17.17	650
2002	301,377.78	125,373	113,758	187,620	17.43	10,764
2003	521,393.89	204,751	185,783	335,611	17.65	19,015
2004	17,971.37	6,628	6,014	11,957	17.83	671
2005	106,219.64	36,508	33,126	73,094	17.98	4,065
2006	212,285.45	67,549	61,291	150,994	18.04	8,370
2007	244,751.30	71,149	64,558	180,193	18.09	9,961
2008	242,949.09	63,604	57,712	185,237	18.09	10,240
2009	151,094.24	34,948	31,710	119,384	18.00	6,632

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2010	311,980.69	62,022	56,276	255,705	17.80	14,365
2011	213,539.10	35,020	31,776	181,763	17.42	10,434
2012	213,070.25	26,889	24,398	188,672	16.74	11,271
2013	297,959.25	24,850	22,548	275,411	15.56	17,700
2014	640,179.46	20,102	18,239	621,940	12.85	48,400
	6,720,005.61	2,971,015	2,699,886	4,020,120		293,709
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7						4.37

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1941	38.38	38	38			
1942	67.31	67	67			
1950	90.19	90	90			
1955	4,288.05	4,247	3,413	875	0.29	875
1957	14,374.70	13,771	11,065	3,310	1.26	2,627
1959	188.29	175	141	47	2.19	21
1962	7,626.48	6,734	5,411	2,215	3.51	631
1967	445.13	363	292	153	5.54	28
1972	7,910.24	5,927	4,762	3,148	7.52	419
1981	13,548.93	10,368	8,331	5,218	10.25	509
1985	14,556.64	10,405	8,360	6,197	11.74	528
1992	2,228.63	1,364	1,096	1,133	14.21	80
2010	68,488.09	13,615	10,940	57,548	17.80	3,233
	133,851.06	67,164	54,006	79,845		8,951

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 6.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1973	917.13	868	744	173	1.33	130
1974	11,561.27	10,831	9,282	2,279	1.58	1,442
1975	3,189.09	2,957	2,534	655	1.82	360
1976	6,308.81	6,010	5,151	1,158	1.91	606
1980	1,144.78	1,060	908	237	2.76	86
1983	10,695.21	9,644	8,265	2,430	3.43	708
1984	4,730.23	4,216	3,613	1,117	3.71	301
1985	27,353.09	24,139	20,688	6,665	3.92	1,700
1986	61,596.14	53,564	45,906	15,690	4.26	3,683
1987	40,005.58	34,329	29,421	10,585	4.53	2,337
1989	3,425.59	2,838	2,432	994	5.26	189
1990	37,952.71	30,764	26,365	11,588	5.70	2,033
1991	31,594.95	25,080	21,494	10,101	6.08	1,661
1992	6,510.50	5,035	4,315	2,196	6.57	334
1993	1,718.09	1,291	1,106	612	7.07	87
1994	4,082.11	2,975	2,550	1,532	7.59	202
2000	50,178.60	28,431	24,366	25,813	11.03	2,340
2001	142,467.12	76,263	65,359	77,108	11.65	6,619
2003	2,326.24	1,091	935	1,391	12.91	108
2004	119,576.43	51,944	44,517	75,059	13.56	5,535
2005	239,392.72	95,590	81,923	157,470	14.17	11,113
2006	28,069.86	10,158	8,706	19,364	14.84	1,305
2007	22,252.02	7,196	6,167	16,085	15.52	1,036
2008	0.11					
2009	13,302.75	3,243	2,779	10,524	16.80	626
2010	58,509.38	11,836	10,144	48,365	17.42	2,776
2011	109,605.60	17,449	14,954	94,652	18.04	5,247
2012	239,723.71	27,640	23,688	216,036	18.55	11,646
2013	646,811.10	45,083	38,637	608,174	18.91	32,162
2014	1,188,727.29	25,914	22,209	1,166,518	18.67	62,481
	3,113,728.21	617,439	529,158	2,584,570		158,853

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3 5.10

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,062	1,171			
1958	192.08	171	192			
1959	2,129.94	1,884	2,130			
1971	17,971.09	14,323	17,971			
1983	7,872.27	5,589	7,872			
1984	3,449.87	2,403	3,390	60	13.25	5
1987	6,786.87	4,391	6,194	593	14.96	40
1988	9,428.54	5,928	8,362	1,067	15.60	68
1990	820.22	487	687	133	16.74	8
	49,821.42	36,238	47,969	1,852		121

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.3 0.24

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	190,807.43	190,807	190,807			
1993	437,655.56	437,656	437,656			
1994	397,135.32	397,135	397,135			
1995	101,036.27	98,089	101,036			
1996	260,945.93	240,287	260,946			
1997	470,390.27	409,630	466,520	3,870	2.58	1,500
1998	480,955.49	394,783	449,611	31,344	3.58	8,755
1999	80,599.29	62,128	70,757	9,842	4.58	2,149
2000	95,723.34	69,000	78,583	17,140	5.58	3,072
2001	173,686.96	116,514	132,696	40,991	6.58	6,230
2002	94,356.55	58,579	66,714	27,643	7.58	3,647
2003	95,837.52	54,707	62,305	33,533	8.58	3,908
2004	32,484.97	16,919	19,269	13,216	9.58	1,380
2005	522.52	246	280	243	10.58	23
2007	4,181.56	1,551	1,766	2,416	12.58	192
2010	7,734.00	1,708	1,945	5,789	15.58	372
2011	12,031.56	2,055	2,341	9,691	16.58	584
2012	1,550.11	187	213	1,337	17.58	76
2014	9,693.70	202	230	9,464	19.58	483
	2,947,328.35	2,552,183	2,740,810	206,518		32,371

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 1.10

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.11 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	414.00	414	414			
1996	1,367.00	1,367	1,367			
1997	7,442.00	7,442	7,442			
1998	16,155.00	16,155	16,155			
2011	24,427.00	5,564	10,484	13,943	11.58	1,204
	49,805.00	30,942	35,862	13,943		1,204
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.6 2.42

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	1,898,783.69	1,297,496	1,413,360	485,424	1.58	307,230
2013	299,109.66	84,747	92,315	206,795	3.58	57,764
	2,197,893.35	1,382,243	1,505,675	692,218		364,994
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.9						16.61

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	15,576.94	15,577	15,577			
1998	5,804.50	5,804	5,804			
1999	2,067.90	2,068	2,068			
2002	5,208.71	4,312	3,784	1,425	2.58	552
2004	70,904.01	49,239	43,214	27,690	4.58	6,046
2011	3,781.00	861	756	3,025	11.58	261
2012	14,849.79	2,392	2,099	12,751	12.58	1,014
2013	2,789.00	263	231	2,558	13.58	188
	120,981.85	80,516	73,533	47,449		8,061
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 6.66						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	2,299.92	2,118	2,300			
1997	939.35	818	939			
1998	13,435.25	11,028	13,105	330	3.58	92
	16,674.52	13,964	16,344	331		92
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.6 0.55						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE NET SALVAGE PERCENT.. 0						
1987	185,664.50	185,664	185,664			
1988	188,326.67	188,327	188,327			
1989	175,735.03	175,735	175,735			
1990	209,079.28	204,201	209,079			
1991	158,165.95	148,149	155,195	2,971	1.58	1,880
1992	186,713.88	167,421	175,384	11,330	2.58	4,391
1993	413,416.69	354,162	371,007	42,410	3.58	11,846
1994	566,669.51	462,782	484,793	81,877	4.58	17,877
1995	162,417.47	126,145	132,145	30,272	5.58	5,425
1996	552,198.39	406,788	426,136	126,062	6.58	19,158
1997	1,161,874.46	809,443	847,942	313,932	7.58	41,416
1998	383,704.26	251,967	263,951	119,753	8.58	13,957
1999	191,341.50	117,995	123,607	67,734	9.58	7,070
2000	296,716.81	171,108	179,246	117,471	10.58	11,103
2001	186,888.81	100,298	105,068	81,821	11.58	7,066
2002	307,053.93	152,504	159,758	147,296	12.58	11,709
2003	266,861.99	121,868	127,664	139,198	13.58	10,250
2004	366,999.55	152,918	160,191	206,809	14.58	14,184
2005	79,725.36	30,030	31,458	48,267	15.58	3,098
2006	179,958.05	60,586	63,468	116,490	16.58	7,026
2007	847,845.86	251,530	263,493	584,353	17.58	33,240
2008	1,181,797.10	303,332	317,759	864,038	18.58	46,504
2009	278,442.30	60,330	63,200	215,242	19.58	10,993
2010	746,136.58	131,820	138,090	608,047	20.58	29,546
2011	626,616.50	85,640	89,713	536,904	21.58	24,880
2012	870,830.41	84,183	88,187	782,643	22.58	34,661
2013	784,168.63	44,439	46,553	737,616	23.58	31,281
2014	828,927.07	13,818	14,475	814,452	24.58	33,135
	12,384,276.54	5,363,183	5,587,288	6,796,989		431,696
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.7						3.49

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394.12 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 12-S1.5						
NET SALVAGE PERCENT.. 0						
1989	99,674.00	99,674	99,674			
1990	2,097.64	2,098	2,098			
1991	24,694.44	24,692	24,694			
1993	95,944.79	93,498	95,945			
1994	117,928.20	113,400	117,928			
1995	1,135,467.56	1,075,856	1,135,468			
1996	280,092.23	261,522	280,092			
1998	98,401.65	88,522	98,402			
1999	18,450.18	16,269	18,450			
2001	80,747.15	67,497	80,340	407	2.63	155
	1,953,497.84	1,843,028	1,953,091	407		155
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 0.01						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	667.74	668	668			
1994	20,889.57	20,890	20,890			
1996	13,945.83	12,842	12,229	1,717	1.58	1,087
1997	8,811.95	7,674	7,308	1,504	2.58	583
1998	4,710.24	3,866	3,682	1,028	3.58	287
2000	2,990.39	2,156	2,053	937	5.58	168
2002	1,118.18	694	661	457	7.58	60
2011	19,084.33	3,260	3,104	15,980	16.58	964
	72,218.23	52,050	50,595	21,623		3,149

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 4.36

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,252	14,666			
1991	77,918.78	74,989	77,919			
1992	7,619.70	7,259	7,620			
1993	2,619.06	2,468	2,619			
1994	49,419.28	45,911	49,419			
1995	102,911.30	94,318	102,911			
1997	46,192.45	41,028	46,192			
1999	176,977.59	151,157	176,978			
2000	424,416.34	355,491	424,416			
2001	23,340.60	19,135	23,341			
2002	21,599.55	17,353	21,309	291	3.04	96
2003	458,375.61	359,504	441,468	16,908	3.14	5,385
2011	25,036.41	7,964	9,780	15,256	7.32	2,084
2014	4,400.00	173	212	4,188	10.18	411
	1,435,492.74	1,191,002	1,398,850	36,643		7,976
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6 0.56						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	173,475.92	163,357	171,284	2,192	0.58	2,192
2006	168,830.82	142,100	148,996	19,835	1.58	12,554
	342,306.74	305,457	320,280	22,027		14,746
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5 4.31						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.24 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	11,316.41	11,316	11,316			
1999	595,146.10	595,146	595,146			
2000	1,696,857.81	1,630,867	1,590,491	106,367	0.58	106,367
2003	36,568.41	27,833	27,144	9,424	3.58	2,632
	2,339,888.73	2,265,162	2,224,097	115,792		108,999
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1						4.66

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-R3						
NET SALVAGE PERCENT.. 0						
1995	11,741.33	10,510	10,972	769	2.28	337
1996	170,028.63	148,741	155,285	14,744	2.64	5,585
1997	37,661.00	32,140	33,554	4,107	2.99	1,374
1998	6,337.07	5,243	5,474	863	3.42	252
1999	96,304.72	76,909	80,293	16,012	3.89	4,116
2000	239,707.61	183,496	191,569	48,139	4.42	10,891
2001	117,197.05	85,542	89,306	27,891	4.97	5,612
2002	106,166.48	73,297	76,522	29,644	5.57	5,322
2011	43,079.36	9,568	9,989	33,090	11.97	2,764
	828,223.25	625,446	652,964	175,259		36,253

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.8 4.38

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	2,195.55	2,196	2,196			
1997	114,021.99	114,022	114,022			
1998	20,916.81	20,917	20,917			
1999	66,467.97	66,468	66,468			
2000	18,639.93	17,915	18,640			
2001	38,544.89	34,476	37,891	654	1.58	414
2002	9,171.96	7,592	8,344	828	2.58	321
2003	7,484.08	5,696	6,260	1,224	3.58	342
2004	11,186.58	7,768	8,537	2,650	4.58	579
2005	23,458.02	14,726	16,185	7,273	5.58	1,303
2006	8,228.13	4,617	5,074	3,154	6.58	479
2007	136.82	68	75	62	7.58	8
2008	2,264.03	969	1,065	1,199	8.58	140
2009	11,311.50	4,085	4,490	6,822	9.58	712
2010	4,537.40	1,336	1,468	3,069	10.58	290
2011	66,158.60	15,070	16,563	49,596	11.58	4,283
2012	129,294.07	20,831	22,895	106,399	12.58	8,458
2013	7,172.00	677	744	6,428	13.58	473
2014	29,580.79	822	903	28,678	14.58	1,967
	570,771.12	340,251	352,737	218,034		19,769

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 3.46

PART III. EXPERIENCED NET SALVAGE

COLUMBIA GAS OF PENNSYLVANIA, INC.

SUMMARY OF COST OF REMOVAL AND GROSS SALVAGE
AND AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2009 TRANSACTION YEAR				
374.40	11.30			
375.34	19,861.23	21,559.47		21,559.47-
375.60	3,588.09	5,700.00		5,700.00-
375.70	18,463.42	254,700.59		254,700.59-
376.00	4,144,058.13	1,573,876.24		1,573,876.24-
378.00	352,892.73	53,645.96		53,645.96-
379.10	744.33			
380.00	3,495,249.52	2,252,134.24		2,252,134.24-
381.00	991,493.05	35,238.70-	147,418.76	182,657.46
382.00	162,143.28	21.64		21.64-
383.00	10,574.22	4.47		4.47-
384.00	22,277.51			
385.00	139,139.36	23,383.51		23,383.51-
392.00	17,885.60			
394.00	154,128.14			
397.10	461,390.13			
	9,993,900.04	4,149,787.42	147,418.76	4,002,368.66-
2010 TRANSACTION YEAR				
362.10		3,038,278.56		3,038,278.56-
374.40	2,451.03	300.47		300.47-
374.50		944.00		944.00-
375.34	8,426.70	58,154.56		58,154.56-
375.60		360.62		360.62-
375.70	4,917.10	212,334.93-	30,981.69	243,316.62
376.00	6,094,674.85	957,907.79	1,192.22-	959,100.01-
378.00	316,954.17	37,483.33		37,483.33-
379.10		1,881.54		1,881.54-
380.00	4,301,280.30	1,409,210.77		1,409,210.77-
381.00	688,641.33		31,247.04	31,247.04
382.00	93,240.91	58.86-		58.86
383.00	12,047.13	691.00		691.00-
384.00	12,350.94	4.07		4.07-
385.00	179,661.32	41,470.62		41,470.62-
387.00		2,340.16		2,340.16-
387.40		6,826.99		6,826.99-
392.00			7,859.79	7,859.79
394.00	144,268.92		5,383.50	5,383.50
396.00			50,040.21	50,040.21
397.10	242,932.81	23,463.90	21,000.00	2,463.90-
	12,101,847.51	5,366,924.59	145,320.01	5,221,604.58-

COLUMBIA GAS OF PENNSYLVANIA, INC.

SUMMARY OF COST OF REMOVAL AND GROSS SALVAGE
AND AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2011 TRANSACTION YEAR				
362.10	2,955.95	11,780.05		11,780.05-
374.40	2,451.03			
375.34	8,426.70	12,279.55		12,279.55-
375.70	4,917.10			
376.00	6,094,674.85	1,269,063.41	1,541.00	1,267,522.41-
378.00	316,954.17	59,829.10		59,829.10-
380.00	4,301,280.30	4,313,652.88		4,313,652.88-
381.00	688,641.33		759.60	759.60
382.00	93,240.91			
383.00	12,047.13			
384.00	12,350.94			
385.00	179,661.32	31,592.63		31,592.63-
387.00		26,983.46		26,983.46-
387.40		208.04		208.04-
392.00			7,201.42	7,201.42
394.00	144,268.92			
396.00			43,731.96	43,731.96
397.10	242,932.81			
	12,104,803.46	5,725,389.12	53,233.98	5,672,155.14-
2012 TRANSACTION YEAR				
362.10		6,457.05		6,457.05-
374.40	15,595.34	260.16		260.16-
375.34	32,534.20	17,416.11		17,416.11-
375.60	22.40			
375.70	6,691.59	5,103.09		5,103.09-
376.00	6,717,810.62	886,996.12		886,996.12-
378.00	261,314.24	18,887.95		18,887.95-
380.00	5,021,027.74	2,192,533.99		2,192,533.99-
381.00	574,916.43	305.85	25,333.32	25,027.47
382.00	71,791.00			
383.00	12,740.78			
385.00	129,670.47	23,198.35		23,198.35-
387.40	18,518.39	55.60		55.60-
392.00	7,647.45			
396.00	61,173.74			
397.10	379,511.34			
	13,310,965.73	3,151,214.27	25,333.32	3,125,880.95-

COLUMBIA GAS OF PENNSYLVANIA, INC.

SUMMARY OF COST OF REMOVAL AND GROSS SALVAGE
AND AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2013 TRANSACTION YEAR				
351.20		608.46		608.46-
362.10		40,496.89		40,496.89-
374.20	1,583.70	57,633.75		57,633.75-
374.40	4,573.73	4,911.96		4,911.96-
375.34	21,986.97	22,427.70		22,427.70-
375.60		1,091.39		1,091.39-
376.00	7,496,191.99	691,743.41	2,051.59	689,691.82-
378.00	216,579.21	216,795.76		216,795.76-
380.00	5,734,991.74	1,750,826.78		1,750,826.78-
381.00	421,072.33	23.20	6,554.08	6,530.88
382.00	91,732.07			
383.00	9,962.93			
385.00	250,693.05	51,158.61		51,158.61-
387.00	4,694.90			
387.40	7,558.85	392.50		392.50-
392.00	118,202.85		44,482.18	44,482.18
396.00	349,409.40		104,669.48	104,669.48
	14,729,233.72	2,838,110.41	157,757.33	2,680,353.08-
TOTAL	62,240,750.46	21,231,425.81	529,063.40	20,702,362.41-

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

5. Provide a comparison of respondent's calculated depreciation reserve vs. book reserve by account at the end of the test year.

Response: A comparison of the calculated depreciation reserve vs. book reserve by account as of November 30, 2014, is listed on Pages 2 through 4 of this response.

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2014

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.2	RIGHTS-OF-WAY	1,301	1,931
351	COMPRESSOR STATION STRUCTURES	612,698	738,009
	WELLS		
352.01	CONSTRUCTION	540,545	799,118
352.02	EQUIPMENT	130,386	168,680
	<i>TOTAL ACCOUNT 352</i>	<u>670,931</u>	<u>967,798</u>
352.1	STORAGE LEASEHOLDS AND RIGHTS	141,419	206,932
353	LINES	285,442	405,288
354	COMPRESSOR STATION EQUIPMENT	446,903	583,845
355	MEASURING AND REGULATING EQUIPMENT	91,304	123,010
	TOTAL UNDERGROUND STORAGE PLANT	2,249,998	3,026,813
DISTRIBUTION PLANT			
	LAND AND LAND RIGHTS		
374.4	LAND RIGHTS	650,366	623,637
374.5	RIGHTS-OF-WAY	1,500,872	1,512,463
	<i>TOTAL ACCOUNT 374</i>	<u>2,151,238</u>	<u>2,136,100</u>
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	878,593	778,409
375.6	INDUSTRIAL MEASURING AND REGULATING	61,580	71,276
375.7	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	958,416	1,022,282
	OTHER BUILDINGS	1,017,891	1,091,938
	<i>TOTAL ACCOUNT 375.70</i>	<u>1,976,307</u>	<u>2,114,220</u>
375.8	COMMUNICATION STRUCTURES	4,941	5,837
	<i>TOTAL ACCOUNT 375</i>	2,921,421	2,969,742
376	MAINS		
	CAST IRON	494,583	515,419
	BARE STEEL	57,478,484	60,169,281
	OTHER	140,485,636	116,054,420
	<i>TOTAL ACCOUNT 376</i>	198,458,703	176,739,120

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2014

	DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2) \$	BOOK RESERVE (3) \$
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	6,057,323	5,755,273
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	94,840	83,765
380	SERVICES		
	BARE STEEL	799,406	860,960
	OTHER	92,960,816	95,362,411
	<i>TOTAL ACCOUNT 380</i>	93,760,222	96,223,371
381	METERS	14,400,092	14,454,637
381.1	METERS - AMR	5,726,205	5,119,111
382	METER INSTALLATIONS	10,014,253	10,793,435
383	HOUSE REGULATORS	2,723,272	3,133,857
384	HOUSE REGULATOR INSTALLATIONS	2,483,431	2,834,480
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	2,971,015	2,699,886
	OTHER EQUIPMENT		
387	GENERAL	67,164	54,006
387.4	CUSTOMER INFORMATION SERVICES	617,439	529,158
	<i>TOTAL ACCOUNT 387</i>	684,603	583,164
	TOTAL DISTRIBUTION PLANT	342,446,618	323,525,941
GENERAL PLANT			
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	36,238	47,969
	OFFICE FURNITURE AND EQUIPMENT		
391.1	FURNITURE	2,552,183	2,740,810
391.11	EQUIPMENT	30,942	35,862
391.12	INFORMATION SYSTEMS	1,382,243	1,505,675
	<i>TOTAL ACCOUNT 391</i>	3,965,368	4,282,347
392	TRANSPORTATION EQUIPMENT - TRAILERS	80,516	73,533
393	STORES EQUIPMENT	13,964	16,344
	TOOLS, SHOP AND GARAGE EQUIPMENT		
394	EQUIPMENT	5,363,183	5,587,288
394.12	CNG FACILITIES	1,843,028	1,953,091
	<i>TOTAL ACCOUNT 394</i>	7,206,211	7,540,379
395	LABORATORY EQUIPMENT	52,050	50,595
396	POWER OPERATED EQUIPMENT	1,191,002	1,398,850

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2014

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
	COMMUNICATION EQUIPMENT		
397.1	TELEPHONE	305,457	320,280
397.24	RADIO	2,265,162	2,224,097
397.5	TELEMETERING	625,446	652,964
	<i>TOTAL ACCOUNT 397</i>	<u>3,196,065</u>	<u>3,197,341</u>
398	MISCELLANEOUS EQUIPMENT	<u>340,251</u>	<u>352,737</u>
	TOTAL GENERAL PLANT	<u>16,081,665</u>	<u>16,960,095</u>
	SUBTOTAL DEPRECIABLE PLANT	360,778,281	343,512,849
AMORTIZABLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT	5,036,786	5,036,786
305	STRUCTURES AND IMPROVEMENTS	(4,583)	(4,583)
362	GAS HOLDERS	(1,609)	(1,609)
362.1	ENVIRONMENTAL REMEDIATION	(1,025,586)	(1,025,586)
374.2	LAND, OTHER DISTRIBUTION SYSTEMS	211,225	211,225
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	995,749	995,749
389.2	LAND AND LAND RIGHTS - LAND RIGHTS	<u>39</u>	<u>39</u>
	SUBTOTAL AMORTIZABLE PLANT	5,212,021	5,212,021
	TOTAL GAS PLANT	<u>365,990,302</u>	<u>348,724,870</u>

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

6. Supply a schedule by account and depreciation group showing the survivor curve and annual accrual rate estimated to be appropriate:
- a. For the purposes of this filing.
 - b. For the purposes of the most recent rate increase filing prior to the current proceedings.
 - (i) Supply a comprehensive statement of any changes made in method of depreciation and in the selection of average services lives and dispersion.

Response:

- a. Please refer to pages I-3 through I-5 of the Columbia's historic test year Depreciation Study in Exhibit No.9, Schedule No.1.
- b. Please refer to Exhibit No.9, Schedule No.3, Pages 2 through 4.
- b. (i) The depreciation methods and procedures used in this filing are the same as those used in previous filings. Explanations of the depreciation methods and procedures are presented in Exhibit No. 109.

The estimated survivor curves used in this filing have not changed from those used in the most recent rate filing, R-2014-2406274.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2013

DEPRECIABLE GROUP		SURVIVOR	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
(1)		CURVE	AS OF	RESERVE	BOOK	ANNUAL ACCRUAL		REMAINING
		(2)	NOVEMBER 30, 2013	(4)	ACCRUALS	AMOUNT	RATE	LIFE
			(3)		(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS-OF-WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	1,546,676.39	655,639	891,037	43,437	2.81	20.5
WELLS								
352.01	CONSTRUCTION	SQUARE *	799,133.73	799,118	16	1	0.00	16.0
352.02	EQUIPMENT	45-S2.5 *	168,679.67	168,680	0	0	-	-
	TOTAL ACCOUNT 352		967,813.40	967,798	16	1		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	0	0.00	21.6
353	LINES	50-S1.5 *	405,287.78	405,288	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	50-R2.5 *	584,072.58	583,845	228	13	0.00	17.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	123,010.01	123,010	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		3,835,733.02	2,944,443	891,291	43,451	1.13	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	65-R3	2,031,566.99	609,170	1,422,397	34,192	1.68	41.6
374.5	RIGHTS-OF-WAY	75-S4	3,233,084.36	1,469,274	1,763,810	43,388	1.34	40.7
	TOTAL ACCOUNT 374		5,264,651.35	2,078,444	3,186,207	77,580	1.47	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1.5	3,053,036.99	762,237	2,290,800	66,937	2.19	34.2
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5	87,669.84	68,891	18,779	1,120	1.28	16.8
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1 *	2,623,847.37	922,636	1,701,211	101,170	3.86	16.8
	OTHER BUILDINGS	33-S1	2,269,499.53	1,031,322	1,238,178	65,244	2.87	19.0
	TOTAL ACCOUNT 375.70		4,893,346.90	1,953,958	2,939,389	166,414	3.40	17.7
375.8	COMMUNICATION STRUCTURES	50-R2	16,515.17	5,495	11,020	346	2.10	31.8
	TOTAL ACCOUNT 375		8,050,568.90	2,790,581	5,259,988	234,817	2.92	
376	MAINS							
	CAST IRON	72-R1.5 *	600,983.42	534,526	66,457	6,899	1.15	9.6
	BARE STEEL	72-R1.5 *	71,735,076.57	59,316,124	12,418,953	1,119,704	1.56	11.1
	OTHER	72-R1.5	794,808,049.97	106,076,394	688,731,656	15,767,844	1.98	43.7
	TOTAL ACCOUNT 376		867,144,109.96	165,927,044	701,217,066	16,894,447	1.95	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2013

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2013 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
378	MEASURING AND REGULATING EQUIPMENT - CITY GATE	45-R0.5	19,628,655.58	5,748,068	13,880,588	599,428	3.05	23.2
379.1	MEASURING AND REGULATING EQUIPMENT - GENERAL	35-S2.5	153,793.95	91,279	62,515	5,186	3.37	12.1
380	SERVICES							
	BARE STEEL	50-R0.5	994,714.03	875,180	119,534	12,894	1.30	9.3
	OTHER	50-R0.5	340,149,304.65	93,616,929	246,532,376	9,378,503	2.76	26.3
	TOTAL ACCOUNT 380		341,144,018.68	94,492,109	246,651,910	9,391,397	2.75	
381	METERS	43-S1.5	33,381,101.98	14,023,714	19,357,388	832,586	2.49	23.2
381.1	METERS - AMR	15-S2.5	22,689,548.44	3,362,769	19,326,779	1,740,791	7.67	11.1
382	METER INSTALLATIONS	55-R2.5	32,955,745.92	10,245,183	22,710,563	642,832	1.95	35.3
383	HOUSE REGULATORS	40-S2	9,690,278.18	2,879,779	6,810,499	244,811	2.53	27.8
384	HOUSE REGULATOR INSTALLATIONS	35-S3	3,864,772.07	2,761,821	1,102,951	71,935	1.86	15.3
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	6,211,427.68	2,750,617	3,460,811	248,127	3.99	13.9
	OTHER EQUIPMENT							
387	GENERAL	30-R0.5	133,851.06	44,567	89,284	10,348	7.73	8.6
387.4	CUSTOMER INFORMATION SERVICES	25-R2.5	1,514,067.26	484,303	1,029,764	70,078	4.63	14.7
	TOTAL ACCOUNT 387		1,647,918.32	528,870	1,119,048	80,426	4.88	
	TOTAL DISTRIBUTION PLANT		1,351,826,591.01	307,680,278	1,044,146,313	31,064,363	2.30	
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	40-R2.5	49,821.42	47,740	2,081	130	0.26	16.0
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,935,012.96	2,591,481	343,532	59,246	2.02	5.8
391.11	EQUIPMENT	15-SQ	49,805.00	32,542	17,263	1,372	2.75	12.6
391.12	INFORMATION SYSTEMS	5-SQ	1,911,084.06	1,067,871	843,213	326,827	17.10	2.6
	TOTAL ACCOUNT 391		4,895,902.02	3,691,894	1,204,008	387,445	7.91	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	215,387.93	140,027	75,361	14,254	6.62	5.3
393	STORES EQUIPMENT	20-SQ	16,674.52	15,510	1,165	256	1.54	4.6
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	11,540,753.03	5,116,955	6,423,798	409,139	3.55	15.7
394.12	CNG FACILITIES	12-S1.5	1,953,497.84	1,953,091	407	138	0.01	2.9
	TOTAL ACCOUNT 394		13,494,250.87	7,070,046	6,424,205	409,277	3.03	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2013

DEPRECIABLE GROUP		SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2013	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	AMOUNT (6)	RATE (7)=(6)/(3)	(8)=(5)/(6)
395	LABORATORY EQUIPMENT	20-SQ	72,218.23	47,184	25,034	4,155	5.75	6.0
396	POWER OPERATED EQUIPMENT	12-L3	1,725,639.17	1,611,220	114,419	32,566	1.89	3.5
	COMMUNICATION EQUIPMENT							
397.1	TELEPHONE	10-SQ	947,979.33	839,835	108,144	71,085	7.50	1.5
397.24	RADIO	15-SQ	2,339,888.73	2,068,104	271,785	181,381	7.75	1.5
397.5	TELEMETERING	17-R3	856,988.87	642,275	214,714	40,983	4.78	5.2
	TOTAL ACCOUNT 397		4,144,856.93	3,550,214	594,643	293,449	7.08	
398	MISCELLANEOUS EQUIPMENT	15-SQ	500,697.33	314,723	185,974	18,920	3.78	9.8
	TOTAL GENERAL PLANT		25,115,448.42	16,488,558	8,626,890	1,160,452	4.62	
	SUBTOTAL DEPRECIABLE PLANT		1,380,777,772.45	327,113,279	1,053,664,494	32,268,266	2.34	
	AMORTIZABLE PLANT							
303	INTANGIBLE PLANT		9,200,603.85	4,100,625	5,099,979	1,439,696	**	
305	STRUCTURES AND IMPROVEMENTS			(3,413)				
362	GAS HOLDERS			(1,198)				
362.1	ENVIRONMENTAL REMEDIATION			(1,357,275)				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		479,552.22	(27,087)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		1,148,423.29	964,845	183,578	183,578	**	
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			39				
	SUBTOTAL AMORTIZABLE PLANT		10,828,579.36	3,676,536	5,283,557	1,623,274		
	NONDEPRECIABLE PLANT		172,413.08					
	TOTAL GAS PLANT		1,391,778,764.89	330,789,815	1,058,948,051	33,891,540		

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

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response: Please reference pages II-3 through II-6 of Columbia's Depreciation Study for the historic test year included in Exhibit No.9, Schedule No.1.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

17. Regardless of whether a claim for net negative or positive salvage is made, attach an exhibit showing gross salvage, cost of removal, and net salvage for the test year and four previous years by account.

Response: Please refer to pages III-2 through III-4 of Columbia's historic test year depreciation study is included in Exhibit No.9, Schedule No.1.

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

12. Provide a schedule showing residential and commercial heating sales by unit (MCF) per month and degree days for the test year and three preceding twelve month periods.

Response:

See Exhibit No. 10, Schedule No. 1, Pages 2-3 for residential and commercial heating sales by Dth.

Columbia Gas of Pennsylvania, Inc.
Degree Day Data and Residential Heating Sales
Billing Month

Line No.	Description	December (1)	January (2)	February (3)	March (4)	April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	Total (13)
1	Degree Days (BPT=65)													
2	January 2016 to December 2016 (1)	815	1,098	1,043	857	560	283	97	10	3	21	170	449	5,406
3	December 2014 to November 2015 (1)	815	1,098	1,043	857	560	283	97	10	3	21	170	449	5,406
4	December 2013 to November 2014 (2)	920	1,183	1,222	1,040	634	295	64	7	16	38	171	465	6,055
5	December 2012 to November 2013(3)	784	1,029	1,031	930	669	241	99	6	9	37	141	472	5,448
6	December 2011 to November 2012 (3)	705	986	902	671	393	268	50	6	2	31	212	495	4,721
7	December 2010 to November 2011 (3)	941	1,271	1,114	820	629	274	53	7	1	30	176	467	5,783
8	Residential Heating Sales - Dth													
9	January 2016 to December 2016 (1)	2,784,347	3,958,670	3,968,608	3,430,847	1,967,316	784,682	217,238	-	-	3,700	250,150	1,250,499	18,616,056
10	December 2014 to November 2015 (1)	2,790,148	3,997,909	3,987,738	3,434,840	1,958,407	783,796	212,313	-	-	4,288	252,193	1,259,466	18,681,098
11	December 2013 to November 2014 (2)	3,218,427	4,575,408	4,931,500	4,176,034	2,431,277	898,900	161,807	-	-	6,975	237,168	1,248,794	21,886,289
12	December 2012 to November 2013(3)	2,640,724	3,806,421	4,038,824	3,678,681	2,544,585	682,396	238,296	-	-	10,857	150,419	1,261,615	19,052,818
13	December 2011 to November 2012 (3)	2,167,946	3,421,766	3,272,202	2,787,562	1,169,874	798,541	114,926	-	-	-	334,062	1,386,734	15,453,613
14	December 2010 to November 2011 (3)	3,572,543	5,552,467	5,099,882	3,648,255	2,654,856	899,591	169,313	-	-	-	321,304	1,327,366	23,245,576

(1) Rate test year and Future test year reflecting normal weather based upon the 20 Year (1994-2013) average.

(2) Historic test year.

(3) Actual heating sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc
Degree Day Data and Commercial Heating Sales
Billing Month

Line No.	Description	December (1)	January (2)	February (3)	March (4)	April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	Total (13)
1	Degree Days (BPT=65)													
2	January 2016 to December 2016 (1)	815	1,098	1,043.0	857	560	283	97	10	3	21	170	449	5,406
3	December 2014 to November 2015 (1)	815	1,098	1,043	857	560	283	97	10	3	21	170	449	5,406
4	December 2013 to November 2014 (2)	920	1,183	1,222	1,040	634	295	64	7	16	38	171	465	6,055
5	December 2012 to November 2013(3)	784	1,029	1,031	930	669	241	99	6	9	37	141	472	5,448
6	December 2011 to November 2012 (3)	705	986	902	671	393	268	50	6	2	31	212	495	4,721
7	December 2010 to November 2011 (3)	941	1,271	1,114	820	629	274	53	7	1	30	176	467	5,783
8	Commercial Heating Sales - Dth													
9	January 2016 to December 2016 (1)	1,024,497	1,552,069	1,633,229	1,333,737	662,059	179,425	49,113	-	-	-	70,318	401,364	6,905,810
10	December 2014 to November 2015 (1)	1,003,883	1,577,875	1,639,973	1,334,960	664,445	185,587	49,686	-	-	4,885	72,475	410,251	6,944,019
11	December 2013 to November 2014 (2)	1,054,384	1,570,765	1,784,425	1,455,028	795,997	253,313	31,952	-	-	-	70,287	387,247	7,403,398
12	December 2012 to November 2013(3)	815,332	1,242,288	1,399,429	1,239,238	803,712	181,284	40,905	-	-	12,276	61,342	394,437	6,190,242
13	December 2011 to November 2012 (3)	679,869	1,176,655	1,129,664	917,337	362,801	216,135	27,138	-	-	12,179	104,266	452,865	5,078,908
14	December 2010 to November 2011 (3)	1,112,181	1,847,404	1,757,121	1,224,327	822,642	219,292	12,428	-	-	-	111,644	435,086	7,542,124

(1) Rate test year and Future test year reflecting normal weather based upon the 20 Year (1994-2013) average.

(2) Historic test year.

(3) Actual heating sales, not weather normalized.

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

19. Provide growth patterns of usage and customer numbers per rate class, using historical and projected data.

Response:

See Exhibit No. 10, Schedule 2, Pages 2-8.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2010

Line No.	Period	Residential (1) (2)						Commercial (1) (2)						Industrial (2)					
		Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average			
		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put				
		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust				
1	Dec	2009	375,223	3,138	739	3,877	10.33	37,418	1,136	1,164	2,300	61.47	318	33	1,689	1,722	5413.54		
2	Jan	2010	376,649	5,675	1,317	6,992	18.56	37,546	2,035	1,792	3,827	101.93	318	34	1,908	1,942	6106.39		
3	Feb		377,079	5,378	1,241	6,619	17.55	37,597	2,010	1,762	3,772	100.34	317	64	1,991	2,054	6480.66		
4	Mar		377,325	4,481	1,022	5,503	14.58	37,543	1,652	1,347	2,999	79.88	302	58	1,814	1,872	6200.09		
5	Apr		376,195	2,235	508	2,744	7.29	37,435	876	799	1,675	44.75	294	15	1,671	1,686	5735.65		
6	May		374,532	1,287	300	1,586	4.23	37,310	459	580	1,039	27.85	287	16	1,608	1,623	5656.68		
7	Jun		373,336	654	147	801	2.14	37,202	258	377	636	17.08	287	11	1,586	1,596	5562.06		
8	Jul		372,709	501	117	618	1.66	37,088	206	332	539	14.53	286	11	1,503	1,514	5293.33		
9	Aug		371,782	408	94	502	1.35	36,984	227	347	575	15.54	282	18	1,604	1,622	5750.42		
10	Sep		371,980	437	100	537	1.44	36,952	206	352	558	15.10	283	16	1,608	1,623	5736.61		
11	Oct		373,232	791	190	980	2.63	38,561	358	480	838	21.72	282	17	1,717	1,733	6147.11		
12	Nov	2010	375,065	1,947	466	2,413	6.43	38,692	723	849	1,573	40.64	276	30	1,817	1,847	6692.08		
13																			
14	Total or Average		374,592	26,931	6,242	33,173	88.22	37,527	10,148	10,182	20,330	540.83	294	323	20,513	20,836	70,774.63		
15																			
16	Heating Season			20,619	4,786	25,405	67		7,556	6,914	14,471	384		219	9,218	9,437	30,893		
17	(November-March)																		
18	Non-Heating Season			6,312	1,456	7,768	21		2,591	3,268	5,859	157		104	11,295	11,399	39,882		
19	(April-October)																		
20	Daily Average = Total/365			74	17	91			28	28	56			1	56	57			

(1) Actual sales, not weather normalized.

(2) Monthly BTU values used in the conversion of historical data represent a volume weighted average by market area.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2011

Line No.	Period	Residential (1) (2)					Commercial (1) (2)					Industrial (2)						
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average		
		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust			
1	Dec	2010	377,102	4034	962	4996	13.25	38912	1438	1441	2879	73.98		280	36	1965	2001	7145.59
2	Jan	2011	378,099	6019	1437	7456	19.72	39085	2193	2002	4195	107.32		279	42	2133	2175	7796.27
3	Feb		378,471	5517	1319	6837	18.06	39126	2072	1816	3888	99.37		280	40	2125	2165	7733.76
4	Mar		378,520	4062	993	5055	13.35	39056	1535	1366	2901	74.29		281	33	2033	2066	7351.12
5	Apr		378,094	3070	773	3843	10.16	39083	1118	1127	2246	57.46		277	23	1952	1975	7128.82
6	May		376,444	1322	342	1663	4.42	38853	493	598	1091	28.09		279	7	1778	1785	6398.28
7	Jun		374,697	546	230	776	2.07	38010	233	401	634	16.69		279	15	1717	1732	6209.01
8	Jul		373,990	410	171	582	1.56	36952	196	359	555	15.02		280	15	1607	1621	5789.90
9	Aug		373,121	359	146	506	1.35	36910	189	408	597	16.18		281	10	1665	1675	5960.67
10	Sep		373,017	377	156	533	1.43	36838	201	397	598	16.23		280	11	1754	1765	6305.13
11	Oct		374,117	682	291	973	2.60	36887	306	578	884	23.96		282	11	1845	1856	6582.23
12	Nov	2011	375,293	1683	745	2429	6.47	37798	668	971	1639	43.37		276	14	1915	1928	6986.75
13																		
14	Total or Average		375,914	28,080	7,566	35,646	94.45	38,126	10,643	11,464	22,107	571.95		280	256	22,490	22,745	81,387.52
15																		
16	Heating Season			21,315	5,457	26,772	71		7,906	7,596	15,502	398		164	10,171	10,335	37,013	
17	(November-March)																	
18	Non-Heating Season			6,766	2,109	8,874	24		2,737	3,868	6,605	174		92	12,318	12,410	44,374	
19	(April-October)																	
20	Daily Average = Total/365			77	21	98			29	31	61			1	62	62		

(1) Actual sales, not weather normalized.

(2) Monthly BTU values used in the conversion of historical data represent a volume weighted average by market area.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2012

Line No.	Period	Residential (1)				
		Total	Sales	Trans	Through-	Average
		Customers	Volume	Volume	Put	
			MDth	MDth	MDth	Dth/Cust
1	Dec 2011	377,528	2573	1118	3691	9.78
2	Jan 2012	378,774	3835	1686	5521	14.58
3	Feb	379,311	3642	1598	5240	13.82
4	Mar	379,313	3156	1380	4536	11.96
5	Apr	378,236	1545	702	2247	5.94
6	May	376,677	1166	533	1699	4.51
7	Jun	375,089	494	220	714	1.90
8	Jul	374,541	397	169	566	1.51
9	Aug	374,127	366	154	520	1.39
10	Sep	374,330	388	163	551	1.47
11	Oct	375,918	696	323	1019	2.71
12	Nov 2012	378,083	1754	799	2553	6.75
13						
14	Total or Average	376,827	20,013	8,844	28,857	76.32
15						
16	Heating Season		14,961	6,581	21,542	57
17	(November-March)					
18	Non-Heating Season		5,052	2,263	7,315	19
19	(April-October)					
20	Daily Average = Total/365		55	24	79	

Commercial (1)				
Total	Sales	Trans	Through-	Average
Customers	Volume	Volume	Put	
	MDth	MDth	MDth	Dth/Cust
37156	986	1305	2291	61.67
37257	1515	1746	3261	87.54
37286	1427	1697	3124	83.79
37259	1227	1335	2562	68.76
37144	629	947	1576	42.44
37051	469	747	1216	32.81
37022	244	512	756	20.43
36990	196	459	655	17.70
36932	192	468	661	17.89
36917	205	502	707	19.15
36993	306	679	985	26.62
37111	698	1159	1857	50.04
37,093	8,094	11,557	19,652	528.84
	5,854	7,242	13,096	352
	2,240	4,315	6,555	177
	22	32	54	

Industrial				
Total	Sales	Trans	Through-	Average
Customers	Volume	Volume	Put	
	MDth	MDth	MDth	Dth/Cust
280	24	1892	1917	6845.58
279	38	2003	2041	7315.16
280	28	2102	2131	7609.03
281	22	1864	1886	6712.64
277	20	1836	1856	6700.22
279	11	1742	1753	6282.37
284	9	1728	1737	6115.69
284	7	1637	1645	5791.08
282	10	1710	1721	6101.99
282	11	1661	1672	5928.18
281	10	1680	1691	6016.38
285	26	1866	1892	6638.76
281	219	21,721	21,940	78,057.08
	139	9,727	9,867	35,121
	80	11,994	12,073	42,936
	1	60	60	

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc.
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2013

Line No.	Period	Residential (1)					Commercial (1)					Industrial				
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average
			MDTh	MDth	MDth	Dth/Cust		MDTh	MDth	MDth	Dth/Cust		MDTh	MDth	MDth	Dth/Cust
1	Dec 2012	379,623	3062	1362	4424	11.65	37236	1126	1590	2716	72.95	283	21	1870	1892	6,683.78
2	Jan 2013	380,619	4245	1864	6109	16.05	37314	1587	2000	3586	96.12	285	33	1879	1911	6,705.58
3	Feb	381,284	4429	1925	6354	16.66	37340	1701	2181	3882	103.97	285	33	1960	1993	6,991.31
4	Mar	381,599	4068	1774	5842	15.31	37327	1547	1904	3452	92.47	285	29	1894	1923	6,746.29
5	Apr	380,607	2951	1299	4250	11.17	37260	1112	1487	2599	69.74	285	21	1885	1906	6,688.70
6	May	379,336	1065	485	1551	4.09	37170	423	780	1203	32.35	284	11	1780	1791	6,306.52
7	Jun	377,613	637	285	922	2.44	37067	267	574	841	22.70	284	8	1682	1690	5,952.32
8	Jul	376,661	408	174	582	1.54	36939	204	472	676	18.31	284	8	1721	1729	6,088.20
9	Aug	375,908	386	163	548	1.46	36888	205	511	716	19.41	284	9	1660	1668	5,874.58
10	Sep	375,638	408	179	587	1.56	36854	216	532	747	20.28	285	9	1662	1671	5,862.56
11	Oct	376,864	530	246	777	2.06	36888	265	626	891	24.16	284	11	1732	1743	6,138.21
12	Nov 2013	379,437	1642	764	2406	6.34	37051	639	1149	1788	48.26	283	20	1960	1980	6,996.43
13																
14	Total or Average	378,766	23,830	10,520	34,350	90.34	37,111	9,292	13,806	23,098	620.72	284	212	21,686	21,897	77,034.47
15																
16	Heating Season		17,445	7,689	25,134	11		6,601	8,824	15,425	113		135	9,563	9,698	34,123
17	(November-March)															
18	Non-Heating Season		6,385	2,831	9,216	79		2,691	4,982	7,674	508		77	12,123	12,199	42,911
19	(April-October)															
20	Daily Average = Total/365		65	29	94			25	38	63			1	59	60	

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2014

Line No.	Period	Residential (1)				
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average
			MDTh	MDth	MDth	Dth/Cust
1	Dec 2013	381727	3639	1650	5290	13.86
2	Jan 2014	382786	5012	2253	7265	18.98
3	Feb	383383	5317	2390	7708	20.10
4	Mar	383689	4561	2054	6616	17.24
5	Apr	383352	2823	1284	4107	10.71
6	May	381674	1291	600	1891	4.96
7	Jun	379906	560	251	811	2.13
8	Jul	378757	405	173	578	1.53
9	Aug	378119	387	165	552	1.46
10	Sep	378304	408	176	583	1.54
11	Oct	379371	621	282	903	2.38
12	Nov 2014	381823	1634	725	2359	6.18
13						
14	Total or Average	381,074	26,660	12,002	38,663	101.07
15						
16	Heating Season		20,164	9,073	29,238	76
17	(November-March)					
18	Non-Heating Season		6,496	2,929	9,425	25
19	(April-October)					
20	Daily Average = Total/365		73	33	106	

Commercial (1)				
Total Customers	Sales Volume	Trans Volume	Through-Put	Average
	MDTh	MDth	MDth	Dth/Cust
37191	1374	1861	3235	86.98
37259	1925	2303	4229	113.49
37336	2096	2529	4625	123.88
37335	1771	2080	3851	103.15
37256	1099	1438	2538	68.11
37104	527	831	1358	36.61
37003	265	542	807	21.80
36918	209	475	684	18.52
36892	205	506	711	19.27
36863	218	513	731	19.83
36903	291	613	904	24.50
37095	636	1107	1743	47.00
37,096	10,617	14,798	25,416	683.15
	7,803	9,880	17,684	475
	2,814	4,918	7,732	209
	29	41	70	

Industrial				
Total Customers	Sales Volume	Trans Volume	Through-Put	Average
	MDTh	MDth	MDth	Dth/Cust
282	30	1891	1921	6,813.12
282	38	2189	2226	7,895.04
280	41	2211	2252	8,044.15
280	36	2221	2257	8,061.18
281	24	2000	2024	7,201.67
280	12	1798	1811	6,467.10
280	9	1750	1759	6,282.32
279	8	1647	1655	5,931.10
279	8	1749	1757	6,297.36
278	8	1833	1841	6,623.43
277	9	1848	1857	6,702.79
277	20	1957	1977	7,137.53
280	242	23,095	23,338	83,457
	165	10,469	10,634	37,951
	77	12,626	12,703	45,506
	1	63	64	

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2015

Line No.	Period	Residential					Commercial					Industrial					
		Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average	Total	Sales	Trans	Through-	Average	
		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put		Customers	Volume	Volume	Put		
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust	
1	Dec	2014	383641	3195	1469	4664	12.16	37267	1348	1582	2930	79	286	22	1845	1868	6,530
2	Jan	2015	384720	4412	2032	6444	16.75	37386	1966	1913	3879	104	286	23	1998	2021	7,066
3	Feb		385244	4357	1979	6336	16.45	37385	1983	1942	3925	105	284	23	2047	2070	7,289
4	Mar		385386	3807	1697	5504	14.28	37370	1683	1604	3287	88	284	22	2032	2054	7,232
5	Apr		384558	2340	1080	3420	8.89	37309	969	1274	2243	60	285	21	1920	1941	6,811
6	May		383053	1150	543	1693	4.42	37145	407	845	1252	34	284	19	1887	1906	6,711
7	Jun		381217	590	275	865	2.27	37029	245	634	879	24	284	18	1833	1851	6,518
8	Jul		380488	381	171	552	1.45	36927	158	527	685	19	283	17	1828	1845	6,519
9	Aug		379851	368	163	531	1.40	36874	111	573	684	19	283	18	1843	1861	6,576
10	Sep		379937	378	175	553	1.46	36861	136	581	717	19	282	17	1765	1782	6,319
11	Oct		381504	607	316	923	2.42	36976	243	728	971	26	282	19	1813	1832	6,496
12	Nov	2015	383678	1621	773	2394	6.24	37055	650	1172	1822	49	282	21	1847	1868	6,624
13																	
14	Total or Average		382,773	23,206	10,673	33,879	88.18	37,132	9,899	13,375	23,274	624.87	284	240	22,659	22,899	80,691.81
15																	
16	Heating Season			14,192	6,569	20,761	54		6,190	7,337	13,527	363		108	9,550	9,659	34,005
17	(November-March)																
18	Non-Heating Season			9,014	4,104	13,118	34		3,709	6,038	9,747	262		132	13,108	13,240	46,686
19	(April-October)																
20	Daily Average = Total/365			64	29	93			27	37	64			1	62	63	

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended December 31, 2016

Line No.	Period	Residential					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth	Dth/Cust	
1	Jan	2016	386879	4369	2019	6388	16.51
2	Feb		387405	4338	1974	6312	16.29
3	Mar		387553	3804	1695	5499	14.19
4	Apr		386732	2347	1082	3429	8.87
5	May		385236	1146	541	1687	4.38
6	Jun		383412	597	277	874	2.28
7	Jul		382691	379	170	549	1.43
8	Aug		382062	368	162	530	1.39
9	Sep		382155	377	174	551	1.44
10	Oct		383727	604	315	919	2.39
11	Nov		385902	1611	770	2381	6.17
12	Dec	2016	388034	3193	1468	4661	12.01
13							
14	Total or Average		385,149	23,133	10,647	33,780	87.36
15							
16	Heating Season			17,315	7,926	25,241	65
17	(November-March)						
18	Non-Heating Season			5,818	2,721	8,539	22
19	(April-October)						
20	Daily Average = Total/365			63	29	93	

Commercial				
Total Customers	Sales Volume	Trans Volume	Through-Put	Average
	MDth	MDth	MDth	Dth/Cust
37420	1942	2024	3966	106
37419	1985	2035	4020	107
37405	1695	1657	3352	90
37346	981	1280	2261	61
37184	401	874	1275	34
37071	251	666	917	25
36971	150	590	740	20
36919	111	587	698	19
36908	135	593	728	20
37024	239	771	1010	27
37102	649	1194	1843	50
37352	1379	1688	3067	82
37,177	9,918	13,959	23,877	640.31
	7,650	8,598	16,248	435
	2,268	5,361	7,629	205
	27	38	65	

Industrial				
Total Customers	Sales Volume	Trans Volume	Through-Put	Average
	MDth	MDth	MDth	Dth/Cust
286	23	2000	2023	7,073
284	23	2065	2088	7,352
284	22	2048	2070	7,289
285	21	1936	1957	6,867
284	19	1899	1918	6,754
284	18	1849	1867	6,574
283	17	1843	1860	6,572
283	18	1857	1875	6,625
282	17	1787	1804	6,397
282	19	1828	1847	6,550
282	21	1865	1886	6,688
286	22	1892	1914	6,692
284	240	22,869	23,109	81,433.35
	111	9,870	9,981	35,095
	129	12,999	13,128	46,339
	1	63	63	

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

22. Provide supporting data detailing curtailment adjustments, procedures and policies.

Response:

No curtailment adjustments have been made to the retail sales volumes for the twelve months ended November 30, 2014 (Historic Test Year) or the twelve months ending December 31, 2016 (Fully Forecasted Rate Year).

See pages 2 through 8 for Columbia's Natural Gas Emergency plan filed in accordance with 52 Pa. Code §59.72.

Details of Columbia's Natural Gas Emergency Plan can be found in Tariff Section 2.3 Gas Emergency Rules and Section 2.4 Emergency Curtailment for Tests or Repair. Please see Exhibit No. 14, Schedule No. 2, for a complete copy of Columbia's tariff.

Columbia Gas[®]
of Pennsylvania

A NiSource Company

650 Washington Road
Pittsburgh, PA 15228-2703

March 14, 2002

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

**Re: Natural Gas Emergency Plan of
Columbia Gas of Pennsylvania, Inc.
Filed Pursuant to 52 PA Code §59.72**

Dear Mr. McNulty:

Enclosed are an original and four copies of Columbia Gas of Pennsylvania, Inc.'s Natural Gas Emergency Plan ("Emergency Plan") to be filed in accordance with 52 Pa. Code §59.72. Please date-stamp one copy of the enclosed Emergency Plan and return it to me in the enclosed envelope.

While compiling its Emergency Plan, Columbia Gas of Pennsylvania, Inc. ("Columbia") identified several sections of its tariff that need to be updated to comply with the changes made to 52 Pa Code Chapters 59 and 69. Columbia will file a compliance tariff in the near future to make these revisions.

As always, if you have any questions, please feel free to call me at 412.572.7142.

Sincerely,



Mark Kempic,
Senior Attorney

enclosures

cc: Office of Consumer Advocate
Office of Small Business Advocate
Office of Trial Staff

Background

Columbia Gas of Pennsylvania, Inc. ("Columbia") serves the energy needs of over 390,000 customers in over 400 communities in 27 of Pennsylvania's 67 counties. These customers are located in over 68 isolated natural gas distribution systems or market areas having their own unique operating characteristics. This results in a very complex distribution system dependent upon upstream pipeline and locally sourced supply deliveries at over 400 points of delivery. In consideration of these factors, combined with the fact that the Company's firm service customers have demand requirements that are highly temperature sensitive, it is incumbent upon Columbia to design, structure and manage its supply/capacity portfolio in a manner which ensures a measure of reliability in serving its firm customer requirements and minimizes the need for effectuating a gas emergency plan for reasons related to supply.

Factors critical to this process for Columbia include its:

- "design" daily/seasonal weather extremes and probabilities
- longer term planning efforts
- function as supplier of last resort (SOLR), and
- management of seasonal operations.

In terms of weather, Columbia designs its supply/capacity portfolio for those daily and seasonal extremes having a 10% probability of occurrence. That means there is a 10% probability, or risk, that Columbia will experience a winter day or winter season with temperatures colder than considered in designing its portfolio.

For planning purposes Columbia forecasts seasonal, annual and peak day demand five years into the future. This forecast horizon enables Columbia to develop, plan, negotiate and contract for the services and capacity needed to timely and capably meet the future expected demand on its system.

In fulfilling its function as the supplier of last resort (SOLR), as specified under Section 2201 of the Natural Gas Choice and Competition Act, Columbia must consider its service obligations to sales customers, and to residential and small commercial CHOICE Service customers whose marketers may fail to deliver adequate supplies when and where needed.

Given the variability of temperatures over the course of a winter season, and inability to predict their timing or duration, combined with other factors that may influence customer demand (sales and CHOICE) and/or adequacy of their supply (CHOICE service), it is imperative that Columbia carefully plan for the utilization of the assets it has call upon. To ensure adequate resources, like storage

inventory and withdrawal ability, are available when and where needed to fulfill its firm service obligations, Columbia models its system demand under multiple weather scenarios and tracks the actual disposition of its assets on a continual basis throughout a season.

Safe and reliable service to firm, human needs and high priority requirements is of foremost concern to Columbia. In its efforts to structure and manage a portfolio that by design is intended to meet this concern, Columbia recognizes the need for and value of contingency plans as well as emergency plans.

Introduction

In accordance with Title 52 Pa. Code §59.72 relating to Natural Gas Emergency Planning, the following will present simplified and understandable rules and procedures to be followed during a crisis and address issues specific to Columbia so that all customers and NGSs on Columbia's system can appropriately prepare to respond to a natural gas emergency.

Columbia maintains an Emergency Manual for internal purposes, which sets forth procedures to be used by employees at both the local level and state level to minimize any hazards which may result from a gas pipeline emergency. Columbia's Emergency Manual is updated from time to time on an as-needed basis and supports the procedures outlined in this Natural Gas Emergency Plan and in Columbia's tariff. The Emergency Manual includes procedures for managing emergencies such as outages (resulting from a shortage of gas supply), civil disturbances, explosions, fires, floods, line breaks, low pressures, odor of gas (wide area) or bomb threats.

(1) Emergency Load Shedding

Emergency load shedding will be required during periods when a natural gas emergency exists¹ and, if there has been sufficient time, the company has already interrupted interruptible services, issued Operational Flow Orders and called for voluntary usage reductions. When emergency load shedding is required, it shall occur according to Columbia's "Limitation Provisions – Daily Requirements", found in paragraph 2.3 (page 32) of Columbia's tariff.

¹According to § 59.73 (a), an emergency exists whenever the aggregate demand of firm service customers on an NGDC's system or confined segment of the system exceeds or threatens to exceed the gas supply or capacity that is actually and lawfully available to the NGDC to meet the demands, and the actual or threatened excess creates an immediate threat to the NGDC's system operating integrity with respect to Priority 1 customers. For the purposes of this Natural Gas Emergency Plan, "firm customers" will be defined as those customers for whom Columbia has contracted firm pipeline capacity, namely sales service customers and CHOICE service customers.

Columbia's Emergency Manual provides further information for Columbia's field personnel on the implementation of emergency load shedding. The Gas Supply Emergency Operating Policy segregates the management of a gas supply emergency in to three phases:

Phase A: Operations to reduce service
Phase B: Operations during suspended service
Phase C: Operations to re-establish service

During Phase A, load will be shed at the industrial and commercial levels prior to interrupting service to residential customers. Every effort will be made to provide as much advance notice as possible to all classes of customers prior to implementing emergency supply reduction. When the shedding of industrial load is required, reductions will occur on a pro-rata basis for each "Order of Interruption" (as detailed in paragraph 2.3 of Columbia's tariff) without regard to priorities of use.

(2) Voluntary Usage Reductions.

To the extent possible, prior to initiating load shedding activities Columbia will appeal to all gas customers to voluntarily reduce gas usage by issuing radio and TV news bulletins requesting that nonessential natural gas requirements be curtailed. For Commercial and Industrial General Distribution Service customers, Columbia will follow the "Operational Alert" procedures set forth in paragraph 3.5 of the Rules Applicable to Distribution Service section of Columbia's tariff.

An appeal will be made to residential customers to turn down their thermostat setting as low as possible, shut off the heat, close doors to unused rooms, close drapes and window shades to reduce heat loss, and reduce hot water usage. News Bulletins for use in the radio and TV media have been pre-drafted by Columbia's Communications personnel to issue an appeal for voluntary gas usage reduction.

(3) Mandatory usage reductions for certain customers consistent with §59.73(c).

In the event of a natural gas emergency, Columbia may require each commercial and industrial retail and transportation customer that is not a Priority 1² customer to reduce its consumption of gas. Columbia has outlined a procedure for communicating an "Emergency Alert" to its General Distribution Service customers in paragraph 3.5.2 of the Rules Applicable to Distribution Service

² A Priority 1 customer is defined as one requiring service for essential human needs use.

section of the tariff. Accordingly, Columbia will use the medium most reasonably expected to reach the customer or the NGS (Natural Gas Supplier) acting as the customer's duly authorized agent in a timely manner, including but not limited to: telephonic, e-mail, facsimile, Nomination EBB, or personal contact. Similarly, Columbia will make every attempt to contact industrial and commercial customers that are served on traditional sales service rates (that is, customers not taking General Distribution Service) using the medium most reasonably expected to reach the customer.

Usage reductions will be segmented by rate schedule and by the type of gas flowing on behalf of customers, according to the "Limitation Provisions – Daily Requirements" section of Columbia's tariff (paragraph 2.3).

An authorized usage factor will be provided to General Distribution Service customers. This factor will represent a percentage of the Maximum Daily Volume specified in each customer's General Distribution Service Application and Agreement. This will enable customers and NGSs to calculate their authorized usage by applying the specified percentage to their Maximum Daily Volume (shown on Columbia's monthly General Distribution Service bill).

(4) Issuance of periodic reports to the media concerning the existing natural gas emergency.

During a natural gas emergency, Columbia will coordinate with public officials, media and civil defense in keeping the public advised of the status and duration of the service interruption. Columbia's Emergency Manual sets forth procedures to be used by personnel from Columbia's Communications department during an emergency in order to assure that all appropriate media contacts are involved as necessary.

(5) Notice to affected customers and NGSs of the expected initiation of emergency actions under § 59.73.

Columbia's communication plan for industrial, commercial customers and NGSs is detailed in section (3) above.

For residential customers, communication during a natural gas emergency will be adapted to best meet the needs of the community or communities involved. Methods used to address gas emergencies may include the following: public radio, television, news media, police radio, telephone, letters, etc.

News bulletins have been pre-drafted for use during natural gas emergencies to address low pressure situations, interruptions and service outages. As addressed in section (2) of this Natural Gas Emergency Plan, a news bulletin has also been drafted for use on radio or TV to appeal for a voluntary usage reduction.

(6) Customer and NGS delivery requirements that apply during the term of emergency action under §59.73, regardless of customer-specific usage reductions that arise or may arise from end-use curtailments.

Columbia's delivery requirements for customers and NGSs are detailed in the Operational Flow Orders (OFO) and Operational Matching Orders (OMO) sections of its tariff (sections 3.7 and 3.8, of the Rules Applicable to Distribution Service section of the tariff, pages 206 and 207).

According to Columbia's OFO provisions, Columbia may direct General Distribution Service customers and NGSs to deliver specified volumes, which may exceed the customer's maximum daily volume which is specified in the General Distribution Application and Agreement. Therefore, customers and NGSs subject to OFOs may be directed to schedule natural gas deliveries that exceed actual consumption.

According to Columbia's OMO provisions, Columbia may direct customers and NGSs to deliver natural gas volumes to match consumption. Therefore, customers and NGSs subject to OMOs may be requested to schedule natural gas deliveries that exceed actual consumption, but Columbia may not require deliveries that exceed actual consumption.

NGSs providing service to CHOICE customers are subject to OFOs and may be directed to schedule deliveries that exceed their customer groups' Daily Delivery Requirement (section 4.11 of the Rules Applicable to Distribution Service section of the tariff, page 242).

(7) Procedure for focusing emergency measures to confined geographic or operational portions, segments or zones of the NGDC (Natural Gas Distribution Company) system where a natural gas emergency exists.

In the event of a natural gas emergency Columbia will exercise all available means to discern:

- its nature
- its location
- the prospective duration

- the availability of alternative sources of supply or capacity
- the customers that may be affected, and
- if other customers may provide assistance by reducing their demand.

This will occur by Columbia's use of information obtained from any one or all of the following:

- Columbia's Supervisory Control and Data Acquisition (SCADA) system
- contacts with upstream pipeline personnel
- contacts with Columbia personnel,
- contacts with other industry counterparts and
- other generally available information pertinent to the Company's operations.

The Company will endeavor to confine its emergency measures to as limited or confined portion of its system, as possible to minimize the number of customers affected and actions needed by the Company.

(8) Procedures for establishing communications with electric system control area operators, if the NGDC provides gas service to electric generation stations.

For each electric generation customer served on its system Columbia maintains distribution service agreements that set forth notification procedures for OFOs, OMOs and emergency situations. During a natural gas emergency, Columbia will adhere to these notification procedures.

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

38. Identify company's policy with respect to replacing customers lost through attrition.

Response:

Columbia's policy for replacing customers lost through attrition and its policy for new business are essentially identical. Columbia employs two New Business Development Managers – one in the eastern part of Columbia's territory and one in the western part - to identify and follow-up on leads for both new business as well as customers who left Columbia's system and now desire to return. These managers work with Columbia's new business team to implement the process of connecting the customers to Columbia's system. In addition, Columbia uses the annual Dormant Account Survey process as a means of identifying customers who have left the system and targeting them for reconnection.

Rules and regulations regarding new customers are detailed on Page Nos. 38 through 54 of Tariff Gas Pa. P.U.C. No.9 and are included as part of this Exhibit. Page Nos. 38 through 54 contain rules relevant to a new customer, including Application for Service, Customer's Installation, Testing and Inspection of Customer's Service, Credit, Point of Delivery of Gas to Customer, Extensions, Rights of Way, Introduction of Service, Company Equipment on Customer's Premises and Selection of Rate Schedule. Please refer to Exhibit No. 14, Schedule No. 2, for a complete copy of Columbia's tariff.

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)

3. Application for Service

3.1 Application

All Applicants desiring any type of service from the Company under this Tariff shall contact the Company and specifically request the type and nature of service. Applications for service may be made by telephoning the Company or its authorized agent, or through application via the Internet.

Upon being contacted by a customer requesting service, the Company will advise the customer that Choice service is available and that the Company can mail them a list of licensed NGSs offering retail service in the Company's service territory with appropriate contact information for those suppliers. The Company will also advise the customer that they can view this information on the Internet and refer the customer to the Commission for further information.

Prior to providing utility service, the Company may require the applicant to provide:

1. Information that positively identifies him/her self.
2. The name of any adult occupant whose name appears on the mortgage, deed or lease of the property for which the residential utility service is requested.
3. The names of each adult occupant residing at the location, and proof of their identity.
4. A cash deposit, when applicable, as described in the Credit section of this tariff.

(C)

The Company may ask for the combined gross income of all adult occupants; however, the applicant is not required to provide the information as a condition of receiving gas service, unless the applicant is seeking to enroll in the Company's Customer Assistance Program, or the applicant is applying for service at a location previously terminated for non-payment, in which cases the applicant must provide the combined gross income of all adult occupants.

3.2 Right to Reject

The Company may place limitations on the amount or character of service it will supply, or may reject applications for any of the following reasons:

- (a) Until the customer has complied with the state and municipal regulations governing gas service.
- (b) If the Company does not have adequate facilities to render the service desired.
- (c) If such service is of a character that it is likely to affect unfavorably service to other customers.
- (d) If, in the judgment of the Company, the applicant's installation of piping or gas equipment is hazardous, or of such a character that satisfactory service cannot be rendered.
- (e) If an extension of street main, except as set forth under Section 8--Extensions, is required to furnish such service.
- (f) Where the service proposed is from a transmission pipeline as specified in the Transmission Lines section of this tariff.
- (g) When it is necessary to conserve the supply of gas as specified in the Service Limitations section of this tariff.
- (h) Until the customer has complied with minimum insulation standards as specified in the Compliance with Minimum Insulation Standards section of this tariff.

(C) Indicates Change

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)

3. Application for Service – continued

3.2 Right to Reject – continued

- (i) Failure to provide the names of each adult occupant residing at the location and proof of their identity.
- (j) When an applicant who is required to secure an account to obtain service, does not pay a security deposit and does not provide a third party guarantor
- (k) Non-payment of a cash deposit equal to one-sixth of the applicant's estimated annual bill, at the time the Company determines a deposit is required, from the following:

(1) An applicant who previously received utility distribution services and was a customer of the Company and whose service was terminated for any of the following reasons:

- I. Nonpayment of an undisputed delinquent account.
- II. Failure to complete payment of a deposit, provide a guarantee or establish credit.
- III. Failure to permit access to meters, service connections or other property of the public utility for the purpose of replacement, maintenance, repair or meter reading.
- IV. Unauthorized use of the utility service delivered on or about the affected dwelling.
- V. Failure to comply with the material terms of a settlement or payment arrangement.
- VI. Fraud or material misrepresentation of identity for the purpose of obtaining utility service.
- VII. Tampering with meters, including, but not limited to, bypassing a meter or removal of an automatic meter reading device or other public utility equipment.
- VIII. Violating tariff provisions on file with the commission so as to endanger the safety of a person or the integrity of the delivery system of the public utility.

(C)

(2) Any Applicant or Customer who is unable to establish creditworthiness to the satisfaction of the public utility through the use of a generally accepted credit scoring methodology which employs standards for using the methodology that fall within the range of general industry practice.

(3) A Customer who fails to comply with a material term or condition of a settlement or payment arrangement.

(C)

3.3 Acceptance

Acceptance of service by the customer shall constitute an agreement to accept service under these Rules and Regulations, as amended from time to time, the Orders or Rules of the Pennsylvania Public Utility Commission, and Laws of the Commonwealth of Pennsylvania, and the Laws of the United States of America.

3.4 Unauthorized Use

The use of service delivered on or about the affected dwelling obtained from the Company without authority may be immediately terminated by the Company without prior notice as specified in the Notice of Termination of Service section of this tariff. The use of service without notifying the Company and enabling it to read its meter will render the user liable for any amount due for service supplied to the premises from the time of the last reading of the meter, immediately preceding his occupancy, as shown by the books of the Company.

(C) Indicates Change

Columbia Gas of Pennsylvania, Inc.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

3. Application for Service – Continued

3.5 Fraud or Material Misrepresentation

The Company may immediately terminate service when fraud or material misrepresentation of the customer's identity is used for the purpose of obtaining service as specified in the Termination of Service section of this tariff.

4. Customer's Installations

4.1 Information from Customer

Anyone desiring to equip his premises for the use of gas shall communicate with the Company personally, or through his contractor or agent, giving the exact location of the premises and details of all gas consuming equipment to be installed.

4.2 Point of Connection

The Company will designate the point where the customer would be required to terminate his piping for connection to the lines of the Company. The furnishing of such information does not constitute an agreement, or obligation, on the part of the Company to render service.

4.3 Meter Space

The customer shall provide, free of expense to the Company, a space satisfactory to the Company for meters, regulators, pipes or other equipment of the Company which may be necessary for the rendering of adequate service, the Company reserving the right to establish standards as to the location, size, fire-proofing, ventilating, etc. of such space in accordance with pressure conditions, quantities and other pertinent factors. In certain buildings, the Company may require that an approved meter room be provided. (C)

4.4 Meter Location

The Company shall have the right to determine the location of its meters, which must be placed where they will be easily accessible, not exposed to extreme heat (as near steam pipes, boilers or furnaces), sudden changes of temperature, or liable to damage by having earth or objects thrown on or placed against them. Meters will not be set in coal cellars under any circumstances, nor under the deck of show windows, or in small closets, or other locations of a like character.

On an outside meter installation, a meter cover or housing may be required at the customer's expense when, in the Company's judgment, conditions require such physical protection for the meter installation.

4.5 Meter Connections

A domestic customer, at his expense, shall furnish and install the necessary piping, valves and fittings, exclusive of meter swivels, for the installation of the Company's meter or meters. All other customers may be required to furnish said piping, etc. depending upon the quantity of gas to be used and the conditions under which service is to be rendered. (C)

(C) Indicates Change

Columbia Gas of Pennsylvania, Inc.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

4. Customer's Installations – Continued

4.6 Temporary Service

The customer shall pay the cost for all material, labor and all other necessary expense incurred by the Company in supplying gas service to the customer for any temporary purpose or use, and shall pay the cost of removing material after service is discontinued, in addition to the regular payments for gas used. The Company will credit the customer with the reasonable salvage value of any material recovered.

4.7 Service Lines

The customer shall install at his expense the service line to the point of connection designated by the Company. (See Rule 8.1--Service Connections.)

4.8 Service Line Specifications

The service line to be installed by the customer shall be in accordance with the Company's requirements as to diameter. All material and construction must be of a quality accepted by the best gas fitting practices, and must conform with the Company's Rules and Regulations governing the installation of service lines.

4.9 Connection of Service Line

In those cases where the service connection of the Company has been installed, the customer shall connect the service line installed by him to the service connection of the Company in a manner required by the Company. In those cases where the service connection of the Company has not been installed, the Company shall connect the service line installed by the customer to the service connection of the Company.

4.10 Regulators and Safety Appliances

In rural areas, where gas service is obtained from a high pressure line, the necessary regulator or regulators and safety devices required to reduce the pressure from the maximum pressure at the high pressure line to a suitable utilization pressure are to be installed at the customer's expense.

4.11 Additional Service Lines

No additional tap or service lines shall be made or meter set for gas service to a garage, or other building on any lot where there already exists a service line to the residence or main building of the customer.

4.12 House Piping

Prior to the installation of house piping by the customer in new or altered premises, inquiry should be made of the Company to determine the requirements, sizes of pipe, quality and other specifications.

4.13 Maintenance of Lines

All house and service lines to the curb valve, or to the property or lot line if there is no curb valve, shall be kept and maintained in good condition by the owner of such facilities. When leaky or hazardous conditions of the service and house lines are found, repairs shall be made promptly by the owner of such facilities. (See the Ownership and Maintenance section of this tariff for further information.)

(C)

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

4. Customer's Installations - Continued

4.14 Interference with Facilities

Without prior written notice to the Company, the customer shall not open, tamper or interfere with, in any manner, his service line or with any regulator or regulators or safety appliances installed in connection with service to him, irrespective of ownership thereof, except to see that same are kept in proper working order. Neither shall the customer increase or decrease the pressure of same without the written approval of the Company. Any customer action taken that may endanger the safety of a person or the integrity of the Company's delivery system will be grounds for immediate termination without notice as specified in the Termination of Service section of this tariff.

4.15 Customer's Responsibility

(C)

Customer assumes all responsibility for property owned by the customer on customer's side of the point of connection, as well as for the installation and appliances used in connection therewith, and will save Company harmless from and against all claims for injury or damage to persons or property occasioned by or in any way resulting from such service or the use thereof on customer's side of the point of connection.

5. Testing and Inspecting of Customer's Installations

5.1 Requirement

Prior to the introduction of gas service, the service line of the customer must be tested and inspected to ensure compliance with the Company's standards for gas piping on the customer's premises. Prior to the introduction of gas service, the house piping of the customer must be tested and inspected to ensure compliance with all applicable codes for house piping on the customer's premises.

5.2 Company's Right to Inspect New Customer Service Lines

The Company shall have the right, but shall not be obliged, to inspect any new installation before service is introduced or at any later time, and reserves the right to reject any piping or appliances that is not in accordance with the Company's standard for gas piping on the customer's premises or any applicable codes. However, any such inspection, or failure to inspect, or to reject, shall not render the Company liable or responsible for any loss or damage, resulting from defects in the installation, piping, or appliances, or from violation of Company rules, or from accidents which may occur upon the premises of the customer.

5.3 Testing of Service Lines and House Piping

The customer's service line and house piping must be tested by the owner or his competent representative before service is rendered to a customer, or before service is resumed to a customer whose service line or house piping has been repaired, renewed, enlarged or changed in any manner. Such test is to be made in accordance with the Company's standards for gas piping on customer's premises and all applicable codes.

5.4 Defective Installation

The Company may refuse to connect if, in its judgment, the Customer's installation is defective, or unsatisfactory; it does not meet company standards; or if it fails to meet any applicable code.

(C) Indicates Change

Columbia Gas of Pennsylvania, Inc.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

5. Testing and Inspecting of Customer's Installations - Continued

5.5 Unsatisfactory Test or Inspection

In case of leak, or other unsatisfactory condition of the service line, or house piping, resulting in the disapproval thereof by the Company, correction shall be made of such condition at the owner's expense, in accordance with the Company's standards for gas piping on the customer's premises and all applicable codes.

5.6 Inspection and Testing Fee

The first inspection at any premises shall be without charge, but additional inspections requested by the customer or required because of unsatisfactory conditions disclosed by the first inspection shall be subject to a charge at the rate of Thirty-one Dollars (\$31.00) per hour.

5.7 Responsibility for Material or Workmanship

The Company will not be responsible for any imperfect material or defective or faulty workmanship or for any loss or damage arising from such imperfect material or defective or faulty workmanship, in any job of gas fitting solely by virtue of inspection by Company inspectors under the Testing and Inspecting of Customer's Installations section of this tariff. For protection, adequacy and safety of service to its customers, the Company has adopted these Rules and Regulations, and may refuse to turn gas into any premises where the gas piping does not conform to the rules and regulations.

(C)

6. Credit

6.1 Prior Debts

6.1.1 Residential Prior Debts

Service will not be furnished to a former residential customer until amounts due for gas service within the last four (4) years at previous location(s) and in the customer's name have been satisfied. The four (4) year limitation does not apply if the balance includes amounts that were the result of fraud or theft on the part of the applicant.

(C)

The Company may, but is not required, to allow the outstanding residential account balance to be transferred to the new account and amortized over a reasonable period of time.

The Company will use all means of determining liability for a past due balance of any residential applicant or customer. This may include the following:

(C)

- (1) Use of Company records that contain confidential information previously provided to the Company.
- (2) The dates contained on a valid mortgage, lease or deed containing the applicant or customer's name coincide with the address and period for which the outstanding bill amount accrued and for which the utility is holding the applicant or customer responsible.

(C) Indicates Change

Columbia Gas of Pennsylvania, Inc.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

6. Credit - Continued

6.1 Prior Debts

6.1.1 Residential Prior Debts – continued

- (3) Information contained in the Company's records that indicate that the applicant was an occupant living at the premise for which the applicant is requesting service during the time frame that the bill accrued.
- (4) Use of a skip tracing software that contains records of names and addresses. This information is maintained by a third party vendor that contains multiple sources of public information. (C)
- (5) Information provided by the applicant or customer and accepted by the Company that verifies that the applicant or customer resided at another address during the period of time in which the bill accrued. (C)

If an outstanding balance exists at the property for which service is being requested, before providing service the Company may require the payment of any outstanding balance or portion of an outstanding balance if the applicant resided at the property for which service is requested during the time the outstanding balance accrued. (C)

6.1.2 Commercial or Industrial Prior Debts

Service will not be furnished to a former commercial or industrial customer until amounts due for gas service at a previous location and in the customer's name have been satisfied.

(C) Indicates Change

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)

6. Credit - continued

6.2 Deposits

Deposits may be required from customers taking service for a period of less than thirty (30) days, in an amount equal to the estimated gross bill for such temporary period. The estimated annual bill shall be calculated on the basis of the annual bill to the premise at which service is being requested for the prior 12 months, or, if unavailable, a similar premise in close proximity. Deposits required by the Company for Tariff regulated charges shall be based on only those regulated charges. Any customer having secured the return of a deposit shall not be required to make a new deposit unless the service has been discontinued or the customer's credit standing impaired through failure to comply with Tariff provisions.

(1) Residential Deposits

The Company uses a generally accepted credit scoring methodology, in the range of general industry practice, based on an Applicant or Customer's utility payment history. The Company will access one of three major credit reporting agencies that use a commercially recognized credit scoring methodology. The payment history of the applicant or customer that is available to the credit reporting agency determines the credit score. (C)

Deposits for residential service will equal one sixth of the estimated annual bill of the property for which the residential utility service is requested. (C)

A Customer or Applicant who is confirmed to be eligible for the Customer Assistance Program shall not be asked to provide a cash deposit. (C)

(A) When applicable, a deposit for residential service may be required from the following:

1. An Applicant who previously received utility distribution services and was a customer of the Company and whose service was terminated for any of the following reasons:

- (a) Nonpayment of an undisputed delinquent account.
- (b) Failure to complete payment of a deposit, provide a guarantee or establish credit.
- (c) Failure to permit access to meters, service connections or other property of the Company for the purpose of replacement, maintenance, repair or meter reading.
- (d) Unauthorized use of the utility service delivered on or about the affected dwelling.
- (e) Failure to comply with the material terms of a settlement or payment arrangement.
- (f) Fraud or material misrepresentation of identity for the purpose of obtaining utility service.
- (g) Tampering with meters, including, but not limited to, bypassing a meter or removal of an automatic meter reading device or other public utility equipment.
- (h) Violating tariff provisions on file with the commission so as to endanger the safety of a person or the integrity of the delivery system of the public utility.

2. Any residential Applicant or Customer who is unable to establish creditworthiness to the satisfaction of the Company through the use of a generally accepted credit scoring methodology which employs standards for using the methodology that fall within the range of general industry practice. The Company may use other means to determine credit worthiness for commercial and industrial customers.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

6. Credit - Continued

6.2 Deposits – Continued

3. A customer who fails to comply with a material term or condition of a settlement or payment arrangement. (C)

(B) The Company may accept a third-party guarantor in lieu of a cash deposit for a residential account. The guaranty shall be in writing and shall state the terms of the guaranty. The Guarantor shall be responsible for all missed payments owed to the Company.

(2) Non-Residential Deposits or Other Form of Adequate Financial Assurance

(A) Letters of credit or other forms of financial assurance acceptable to the Company may be required from all other applicants or customers. The Company shall perform a creditworthiness evaluation of the Applicant or Customer, including an assessment of the credit risk exposure resulting from, but not limited to, distribution rates, customer charges, charges for natural gas supply, interstate pipeline capacity charges, imbalance charges, cash-out charges, pipeline penalty charges, and any other amounts that may become owed to the Company by the Applicant or Customer. If at any time before or during the provision of service to the Applicant or Customer the Company determines that the credit risk exposure is greater than any secured and/or unsecured credit that may be granted resulting from the creditworthiness evaluation, the Applicant or Customer must provide the Company with adequate financial assurance to cover the difference between the credit risk exposure and any secured and/or unsecured credit granted prior to, or to continue receiving any type of service from the Company.

6.3 Return of Deposit or Other Form of Adequate Financial Assurance

The Company may hold a deposit secured from a residential customer until a timely payment history is established. A timely payment history is established when a Residential Customer has paid in full and on time for twelve (12) consecutive months. If a Residential Customer becomes delinquent before the end of the deposit holding period the Company may deduct the outstanding balance from the deposit. At the end of the deposit-holding period, the Company shall deduct the outstanding balance from the deposit and return or credit any positive difference to the customer. If service is terminated before the end of the deposit-holding period, the Company shall deduct the outstanding balance from the deposit and return any positive difference to the customer within sixty (60) days of the termination. (C)

Deposits or other forms of adequate financial assurance secured from a non-residential customer shall be returned to the depositor when undisputed bills covering a period of twelve (12) months have been paid, provided, however, that the Customer's credit profile determined from an updated creditworthiness evaluation conducted by the Company in its reasonable judgment has not so deteriorated by the end of the twelve months as to warrant continued retention of the deposit or other adequate financial assurance. The payment of any undisputed bill, within the meaning of the Public Utility Law, shall be payment of the bill with or without discount or penalty, within thirty (30) days following the period for which the bill was rendered, or payment within thirty (30) days following presentation of the bill, or the payment of any contested bill, payment of which is withheld beyond the period herein mentioned, and the dispute is terminated substantially in favor of the customer, and payment made by the customer within ten (10) days thereafter.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

6. Credit - continued

6.4 Interest on Deposits

6.4.1 Residential

The Company shall accrue interest on the deposit for a residential account, at the simple annual interest rate determined by the Secretary of Revenue for interest on the underpayment of tax under section 806 of the act of April 9, 1929 (P.L. 343, No. 176), known as The Fiscal Code until it is returned or applied. (C)

The interest rate in effect when the deposit is required to be paid shall remain in effect until the later of: 1) the date the deposit is refunded or credited; or 2) December 31. On January 1 of each year, the new interest rate for that year will apply to the deposit. (C)

6.4.2 Non-residential

The Company will pay interest on cash deposits from non-residential customers at the rate of six percent (6%) per annum, without deduction for any taxes thereon. Non-residential accounts with deposits held for more than a year will receive a credit toward their outstanding balance for any accrued interest. The credit will be applied to the account balance at the end of each calendar year. (C)

6.5 Time for Paying Deposits

Upon reconnection of service at a premise previously terminated for non-payment, the Company may require the Applicant or Customer to pay a cash deposit and the Applicant shall have up to 90 days to pay the deposit in accordance with the provisions of Chapter 56. (C)

6.6 Failure to Pay Full Amount of Cash Deposit

The Company may deny service to an Applicant who requests service at a premise previously terminated for non-payment if the Applicant fails to pay the first installment of the cash deposit in accordance with the provisions of Chapter 56. The Company may terminate service to a customer who began taking service at a premise previously terminated for non-payment when the Customer fails to pay the full amount of the cash deposit in accordance with the provisions of Chapter 56. At all other premises, the Company shall not be required to provide service to an Applicant or Customer who fails to pay the full amount of the cash deposit within 90 days, and the Company may terminate service to a Customer who fails to pay the full amount of the cash deposit. (C)

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

7. Point of Delivery of Gas to Customer

7.1 Point of Delivery

The point of delivery of gas to a customer shall be at the outlet side of the curb valve, or the property or lot line if there is no curb valve, at which point title of the gas shall pass to the customer; provided, however, in the territory formerly served under Tariff Gas - Pa. P.U.C. Nos. 6 and 7, the point of delivery shall be the outlet side of the meter at which point title of the gas shall pass to the customer. (See the Description of Territory section of this tariff to identify territory formerly served under Tariff Gas - Pa. P.U.C. No. 6 and Tariff Gas - Pa. P.U.C. No. 7.)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

8. Extensions

8.1 Service Connections

The Company will install the service line from its main to point of delivery, as defined in the Point of Delivery section of this tariff; provided, however;

- (a) In the territories formerly served under Tariff Gas--Pa. P.U.C. No. 6 and Tariff Gas--Pa. P.U.C. No. 7, the Company will install the service line from its main to a convenient point approximately fifty (50) feet inside the customer's property line. (See the description of Territory section of this tariff to identify territory formerly served under Tariff Gas--Pa. P.U.C. No. 6 and Tariff Gas--Pa. P.U.C. No. 7.)
- (b) In rural areas, where service is not available directly from the Company, service may be provided from a transmission or production line. It is the sole discretion of the owner of the transmission or production line to allow service from their facilities to the customer. If connection is allowed, the Company's service connection will consist of a tap on the line and a service valve.

8.2 Capital Expenditure Policy

8.2.1 Residential Distribution Service

The applicants will be required to provide a refundable cash deposit to the Company equal to the difference between the minimum capital investment required to serve the applicant's gas requirements and the amount of capital that the Company can justify investing in the project, based on the anticipated gas requirements of the applicant(s). Minimum capital investment is the capital expenditure required to serve only the gas requirements requested by the particular applicant(s).

The maximum allowable investment is the amount of capital expenditure which the estimated revenues generated from a proposed project would support and still provide the necessary return to the company, taking into consideration the estimated additional annual quantities, rate schedule, cost of gas, operating and maintenance expense, interest and taxes.

(C)

8.2.2 Commercial and Industrial Distribution Service

The applicants will be required to provide a refundable cash deposit to the Company equal to the difference between the minimum capital investment required to serve the applicant's gas requirements and the amount of capital that the Company can justify investing in the project, based on the anticipated gas requirements of the applicant(s). Minimum capital investment is the capital expenditure required to serve only the gas requirements requested by the particular applicant(s).

(C) Indicates Change

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)

8. Extensions - Continued

8.2 Capital Expenditure Policy – Continued

8.2.2 Commercial and Industrial Distribution Service – Continued

- (a) Projects Where the Net Present Value of the Cash Flows, Using the Minimum Capital Investment, is Equal to or Greater than Zero.

Such projects are economically feasible provided that there are assurances that the applicant will use the projected quantities of gas for the minimum time period stated in the agreement. Such assurances may be provided in the form of a minimum use agreement, in which applicant contractually agrees to take delivery of certain minimum quantities of gas, and to pay the applicable distribution charges for such quantities, irrespective of applicant's actual consumption of gas. At the Company's sole discretion, a deposit may be required if the Company is not certain that the applicant will use the quantity of gas, as projected, for the entire Minimum Time Period. The maximum required deposit shall be no more than the minimum capital investment.

(C)

- (b) Projects Where the Net Present Value of the Cash Flows, Using the Minimum Capital Investment, is Less than Zero.

The Company shall require a refundable deposit in the amount that the net present value is below zero. For example, if the net present value of a project is -\$1,000, the Company shall require a \$1,000 refundable deposit. In addition, if there is uncertainty that the applicant will use the projected quantity of gas for the minimum time period stated in the agreement, the Company may, in its sole discretion, (1) require the Applicant to pay an additional refundable deposit, or (2) require the applicant to enter into a minimum use agreement, in which applicant contractually agrees to take delivery of certain minimum quantities of gas, and to pay the applicable distribution charges for such quantity, irrespective of applicant's actual consumption of gas. The additional refundable deposit, if required, shall be no more than the combined total of the Company's minimum capital investment and the net present value. For example, if the Company's minimum capital investment is \$10,000 and the net present value of the project is -\$1,000, the applicant shall be required to provide an additional \$9,000 deposit.

(C)

For purposes of subsection (a) and (b), above, the maximum allowable investment is the amount of capital expenditure which the estimated revenues generated from a proposed project would support and still provide the necessary return to the Company, taking into consideration the estimated additional annual quantity, rate schedule, cost of gas, operating and maintenance expense, interest and taxes.

(C)

(C) Indicates Change

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)

8. Extensions - continued

8.2 Capital Expenditure Policy – continued

8.2.3 Reduction or Elimination of Deposit

In any case where a deposit is required, it may be reduced or eliminated, if in the Company's judgment, the institution of such service will benefit other customers within a reasonable period of time.

8.2.4 Taxes on Deposits for Construction & Customer Advances

Any deposit, advance or other like amounts received from the applicant which shall constitute taxable income as defined by the Internal Revenue Service will have the income taxes segregated in a deferred account for inclusion in rate base in a future rate case proceeding. Such income taxes associated with a deposit or advance will not be charged to the specific depositor of the capital.

8.3 Deposits and Refunds

When a deposit is required by the Company, the terms and conditions of the project and the refund will be specified in an agreement between the Company and the applicant.

Part or all of the deposit may be subject to refund to the applicant upon such basis or conditions as may be mutually agreeable to the Company and the applicant.

8.4 Ownership and Maintenance

The Company shall own, maintain and renew, when necessary, its main extension and/or service line from its main to the point of delivery, as defined in Rule 7.1.

8.5 Interference with Facilities

The Company's main, service line, curb valve shall not be opened, tampered or interfered with at any time. Any action taken, without the Company's prior knowledge, will be considered an action endangering the safety of a person or the integrity of the Company's delivery system and will be grounds for immediate termination of service.

8.6 Special Facilities

Any special services, facilities, instrumentalities or non-standard construction methodologies which may be rendered or furnished by the Company for an applicant or customer at his request or at the direction of a governmental authority, and not provided for in the Company's rate schedules, and not ordinarily, necessarily, or directly involved in the furnishing of natural gas distribution service, including but not limited to any distribution system improvements necessary to serve customers seeking to add gas fired generating units, natural gas vehicle filling stations or other customer equipment that places higher than typical demands on the distribution system, shall be paid for by the applicant or customer for whom such services, facilities, instrumentalities or non-standard construction methodologies are furnished, and such costs shall be in addition to the charges for natural gas distribution service provided for in the applicable rate schedule or in addition to any deposit required under this section.

(C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

9. Rights-of-Way

9.1 Company Facilities on Applicant or Customer's Property

(C)

When, in order to serve an applicant or customer, it is necessary to extend the Company's facilities over or through the applicant or customer's property, the applicant or customer may be required to enter into a right of way agreement with the Company in which the applicant or customer shall grant to the Company all necessary easements or rights of way on property owned by the applicant or customer at no cost to the Company. Any such easement or right of way shall be recorded and shall run with the land. Applicant or customer will be required to save the Company harmless from claims to the easements or rights of way granted to the Company pursuant to this tariff provision.

9.2 Procurement by Applicant or Customer

(C)

When, in order to provide natural gas distribution service to an applicant or customer, it is necessary to extend the Company's facilities over or through the property of a third party, the applicant or customer shall, at a minimum, use its best efforts to assist the Company in acquiring any necessary easements or rights of way on property owned by third parties. The applicant or customer may be required to secure to, and for, the Company, all necessary and convenient easements or rights of way and to pay the costs incident thereto. The applicant or customer shall accept service subject to any limitations or restrictions contained in the easement or right of way agreement.

9.3 Delays

(C)

Applications for service from facilities to be constructed where a right of way is not owned by the Company, will only be accepted subject to delays incident to obtaining a satisfactory easement or right of way. The Company shall not be obligated to proceed with the capital expenditure and the Company's agreement to construct facilities to serve the applicant or customer may be terminated at the discretion of the Company if: (1) the applicant or customer fails to enter into a right of way agreement or easement with the Company as required by the provisions of this Tariff regarding Company Facilities on Applicant or Customer's Property; or (2) the Company is not able to obtain such third party easements or rights of way upon terms and conditions (including cost) mutually agreeable to the Company and such third party property owner(s). In the event of such termination, the applicant or the customer shall be responsible for all costs expended or obligated by the Company related to the proposed facilities at the time of termination.

(C) Indicates Change

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)

10. Introduction of Service

10.1 Customer to be Present When Service is Commenced

As a safety precaution, the customer, or an adult representative of the customer, shall specify the time when gas service is to be turned on, and the Company will not turn on such service unless said customer or adult representative so directs.

11. Company Equipment on Customer's Premises

11.1 Maintenance

The Company shall keep in repair and maintain its own property installed on the premises of the customer.

11.2 Customer's Responsibility

The customer shall be responsible for safe keeping of the Company's property while located on the customer's premises. In the event of injury or destruction of any such property from the act of negligence of the customer or his agent, the customer shall pay the costs of repairs and replacement.

11.3 Protection by Customer

The customer shall protect the equipment of the Company on his premises, and shall not permit any person, except a Company employee having proper Company identification, to break any seals upon, or do any work on, any meter, service pipe or other equipment of the Company located on the customer's premises.

11.4 Tampering

In the event of the Company's meters or other property being tampered or interfered with, the customer being supplied through such equipment shall pay the amount which may be reasonably estimated to be due for service used but not registered on the Company's meter, and for any repairs, replacements or changes in facilities required, as well as for costs of inspections, investigations and protective installations.

11.5 Access to Premises

The Company, or its authorized agents, shall have access at all reasonable times to the property or premises in or on which gas is used, to determine if the gas is being carried, distributed and burned in a proper and safe manner and in accordance with these Rules and Regulations, or to read, inspect and test the meter or house lines and other appliances, equipment or facilities. Refusal on the part of the customer to allow access to his premises shall constitute sufficient cause for turning off the gas supply to such premises.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

11. Company Equipment on Customer's Premises - continued

11.5 Access to Premises - Continued

In the event the customer does not provide access during a 12 consecutive billing cycle period to read the meter, upon notice from the Company, the customer must choose from one of the following three options:

(C)

(1) To schedule a service call to gain access to the premises for purposes of inspection or meter reading. The Company will provide one service call annually to customers for the purpose of gaining access. If a customer requests to schedule an additional service call during a 12 consecutive billing cycle period, the customer will be assessed a charge for a one hour service call. Additionally, if the customer fails to meet a scheduled appointment without good cause and without providing a 24 hour notice of cancellation, the Company may charge for one hour of service time. If the Company fails to meet a scheduled appointment without good cause and without providing 24 hour notice of cancellation, the Company may credit the customer's account with a credit equal to one hour of service time; or

(C)

(2) To install, at the Customer's expense, telemetering facilities for purposes of monitoring and/or billing customer usage. Customer shall provide and maintain phone and/or electric lines to the location of such facilities as specified by the Company; or

(3) To install, an electronic meter-reading device for the purpose of monitoring and/or billing customer usage.

If the customer does not select one of the above three options within 60 days after notice from the Company, the Company reserves the right in its sole discretion to implement one of the above three options. If the customer refuses to allow the Company to implement one of the above three options, it will be grounds for termination.

(C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

12. Selection of Rate Schedule

12.1 Choice of Rate and Company Assistance

Where optional rate schedules are available for the same class of service, the customer shall designate the schedule he desires. Where selection of the most favorable schedule is difficult to predetermine, the Company will, at the request of the customer, assist the customer in the choice of the schedule most advantageous to the customer. The customer will be given reasonable opportunity to change to another schedule, but the Company shall not be required to make refunds for any previous billing under any schedule prior to the time of receipt of a written request from the customer for a change to another schedule.

While the Company will explain the contents of each of its rate schedules to customers, the Company shall not be required to assist customers in choosing between sales service and distribution service or in evaluating proposals of natural gas suppliers.

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

39. Identify procedures developed to govern relationships between the respondent and potential customers; i.e., basically expansion, alternate energy requirements, availability of supply, availability of distribution facilities, ownership of metering and related facilities.

Response:

The relationship between Columbia Gas of Pennsylvania, Inc. and potential customers is described in its tariff currently on file with the Pennsylvania Public Utility Commission (Commission). Please reference Exhibit No. 14, Schedule No.2.

The availability of gas supply and/or capacity is evaluated for new loads being considered for addition to the distribution system. Key variables include the daily maximum and annual volume of the load being evaluated, the character of service being requested (sales service or general distribution service, firm service or interruptible service) and the ability to accept such new loads within the constraints of existing distribution facilities and the existing contracts with the companies' interstate pipeline suppliers. Ownership of metering and related facilities is specifically addressed in Section 4 (Customer's Installations - refer to Page Nos. 40-42) of the Company's tariff currently on file with the Commission.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

4. Provide an exhibit for each customer classification showing the following data for the test year and the four previous years.
- a. The maximum coincident peak day demand.
 - b. The maximum coincident three-day peak day demand.
 - c. The average monthly consumption in MCF during the primary heating season (November - March).
 - d. The average monthly consumption in MCF during the non-heating season (April - October).
 - e. The average daily consumption in MCF for each twelve-month period.

Response:

Consistent with the fact that Columbia now bills in therms, the requested information is provided in Dth.

- a. See Page 2.
- b. See Page 2.
- c. See Exhibit No. 10, Schedule No.2.
- d. See Exhibit No. 10, Schedule No.2.
- e. See Exhibit No. 10, Schedule No.2.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

**Maximum Coincident Peak Day Demand
(Dth)**

<u>Twelve Months</u> <u>Ending</u>	11/30/2014	11/30/2013	11/30/2012	11/30/2011	11/30/2010
	733,227	632,443	547,186	576,456	561,505

**Maximum Coincident Three-Day Peak Day Demand
(Dth)**

<u>Twelve Months</u> <u>Ending</u>	11/30/2014	11/30/2013	11/30/2012	11/30/2011	11/30/2010
Day 1	680,730	632,443	500,412	570,207	561,505
Day 2	733,227	585,786	470,752	527,869	552,866
Day 3	561,193	577,246	483,159	576,456	513,972

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

13. Submit the projected demands for all customer classes for both purchased and produced gas for the three years following the test year filing.

Response:

Please see Exhibit No. 10, Schedule No. 6, Pages 2-4.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended December 31, 2017

Line No.	Period	Residential					Commercial					Industrial					
		Customer	Sales	Trans	Through-	Average	Total Customer	Sales	Trans	Through-	Average	Total Customer	Sales	Trans	Through-	Average	
			Volume	Volume	Put			Volume	Volume	Put			Volume	Volume	Put		
			MDth	MDth	MDth			Dth/Cust	MDth	MDth			MDth	Dth/Cust	MDth		MDth
1	Jan	2017	389,078	4,352	2,013	6,365	16.4	37,402	1,958	2,026	3,984	106.5	286	23	1,999	2,022	7,070
2	Feb		389,598	4,321	1,968	6,289	16.1	37,401	2,000	2,038	4,038	108.0	284	23	2,063	2,086	7,345
3	Mar		389,741	3,787	1,691	5,478	14.1	37,387	1,707	1,660	3,367	90.1	284	22	2,046	2,068	7,282
4	Apr		388,919	2,337	1,079	3,416	8.8	37,328	990	1,281	2,271	60.8	285	21	1,932	1,953	6,853
5	May		387,426	1,141	540	1,681	4.3	37,167	405	875	1,280	34.4	284	19	1,896	1,915	6,743
6	Jun		385,605	595	276	871	2.3	37,055	253	667	920	24.8	284	18	1,848	1,866	6,570
7	Jul		384,882	378	169	547	1.4	36,955	153	590	743	20.1	283	17	1,841	1,858	6,565
8	Aug		384,251	366	162	528	1.4	36,904	112	588	700	19.0	283	18	1,855	1,873	6,618
9	Sep		384,337	375	174	549	1.4	36,892	136	595	731	19.8	282	17	1,785	1,802	6,390
10	Oct		385,895	602	314	916	2.4	37,005	241	773	1,014	27.4	282	19	1,825	1,844	6,539
11	Nov		388,055	1,605	767	2,372	6.1	37,081	653	1,198	1,851	49.9	282	21	1,859	1,880	6,667
12	Dec	2017	390,174	3,179	1,464	4,643	11.9	37,326	1,387	1,693	3,080	82.5	286	22	1,886	1,908	6,671
13																	
14	Total or Average		387,330	23,038	10,617	33,655	86.55	37,159	9,995	13,984	23,979	643.37	284	240	22,835	23,075	81,313.52
15																	
16	Heating Season			17,244	7,903	25,147	65		7,705	8,615	16,320	437		111	9,853	9,964	35,035
17	(November-March)																
18	Non-Heating Season			5,794	2,714	8,508	22		2,290	5,369	7,659	206		129	12,982	13,111	46,279
19	(April-October)																
20	Daily Average = Total/365			63.12	29.09	92.21			27.38	38.31	65.70			0.66	62.56	63.22	

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended December 31, 2018

Line No.	Period	Residential						Commercial						Industrial					
		Customers	Sales	Trans	Through-	Average		Total Customers	Sales	Trans	Through-	Average		Total Customers	Sales	Trans	Through-	Average	
			Volume	Volume	Put				Volume	Volume	Put				Volume	Volume	Put		
			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust			MDth	MDth	MDth	Dth/Cust	
1	Jan	2018	391,202	4,336	2,008	6,344	16.2		37,427	1,963	2,030	3,993	106.7		286	23	2,000	2,023	7,073
2	Feb		391,722	4,304	1,963	6,267	16.0		37,426	2,006	2,042	4,048	108.2		284	23	2,064	2,087	7,349
3	Mar		391,866	3,774	1,686	5,460	13.9		37,412	1,712	1,663	3,375	90.2		284	22	2,047	2,069	7,285
4	Apr		391,049	2,328	1,077	3,405	8.7		37,353	993	1,284	2,277	61.0		285	21	1,933	1,954	6,856
5	May		389,563	1,137	538	1,675	4.3		37,195	407	876	1,283	34.5		284	19	1,897	1,916	6,746
6	Jun		387,751	593	275	868	2.2		37,084	255	668	923	24.9		284	18	1,849	1,867	6,574
7	Jul		387,033	376	169	545	1.4		36,986	154	591	745	20.1		283	17	1,842	1,859	6,569
8	Aug		386,406	364	162	526	1.4		36,935	113	589	702	19.0		283	18	1,856	1,874	6,622
9	Sep		386,495	374	174	548	1.4		36,924	136	597	733	19.9		282	17	1,786	1,803	6,394
10	Oct		388,051	600	313	913	2.4		37,036	243	774	1,017	27.5		282	19	1,826	1,845	6,543
11	Nov		390,205	1,598	766	2,364	6.1		37,111	656	1,200	1,856	50.0		282	21	1,860	1,881	6,670
12	Dec	2018	392,318	3,167	1,460	4,627	11.8		37,354	1,391	1,696	3,087	82.6		286	22	1,887	1,909	6,675
13																			
14	Total or Average		389,472	22,951	10,591	33,542	85.79		37,187	10,029	14,010	24,039	644.52		284	240	22,847	23,087	81,355.81
15																			
16	Heating Season			17,179	7,883	25,062	64			7,728	8,631	16,359	438			111	9,858	9,969	35,052
17	(November-March)																		
18	Non-Heating Season			5,772	2,708	8,480	22			2,301	5,379	7,680	207			129	12,989	13,118	46,304
19	(April-October)																		
20	Daily Average = Total/365			62.88	29.02	91.90				27.48	38.38	65.86				0.66	62.59	63.25	

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended December 31, 2019

Line No.	Period	Residential						Commercial						Industrial					
		Customers	Sales	Trans	Through-	Average	Total Customers	Sales	Trans	Through-	Average	Total Customers	Sales	Trans	Through-	Average			
			Volume MDth	Volume MDth	Put MDth			Put MDth	Volume MDth	Volume MDth			Put MDth	Put MDth	Volume MDth		Volume MDth	Put MDth	Put MDth
	1 Jan	2019	393,332	4,320	2,003	6,323	16.1	37,449	1,968	2,034	4,002	106.9	286	23	2,001	2,024	7,077		
	2 Feb		393,852	4,288	1,959	6,247	15.9	37,448	2,011	2,046	4,057	108.3	284	23	2,065	2,088	7,352		
	3 Mar		393,999	3,760	1,682	5,442	13.8	37,435	1,718	1,665	3,383	90.4	284	22	2,048	2,070	7,289		
	4 Apr		393,188	2,320	1,074	3,394	8.6	37,378	996	1,286	2,282	61.1	285	21	1,934	1,955	6,860		
	5 May		391,711	1,133	537	1,670	4.3	37,221	408	878	1,286	34.6	284	19	1,898	1,917	6,750		
	6 Jun		389,909	590	275	865	2.2	37,112	256	669	925	24.9	284	18	1,850	1,868	6,577		
	7 Jul		389,197	375	169	544	1.4	37,015	155	592	747	20.2	283	17	1,805	1,822	6,438		
	8 Aug		388,576	364	161	525	1.4	36,965	114	590	704	19.0	283	18	1,857	1,875	6,625		
	9 Sep		388,669	373	173	546	1.4	36,954	137	597	734	19.9	282	17	1,787	1,804	6,397		
	10 Oct		390,225	598	312	910	2.3	37,066	243	776	1,019	27.5	282	19	1,827	1,846	6,546		
	11 Nov		392,376	1,593	764	2,357	6.0	37,141	659	1,201	1,860	50.1	282	21	1,861	1,882	6,674		
	12 Dec	2019	394,485	3,156	1,457	4,613	11.7	37,382	1,397	1,698	3,095	82.8	286	22	1,888	1,910	6,678		
13																			
14	Total or Average		391,627	22,870	10,566	33,436	85.05	37,214	10,062	14,032	24,094	645.55	284	240	22,821	23,061	81,263.83		
15																			
16	Heating Season			17,117	7,865	24,982	63		7,753	8,644	16,397	438		111	9,863	9,974	35,070		
17	(November-March)																		
18	Non-Heating Season			5,753	2,701	8,454	22		2,309	5,388	7,697	207		129	12,958	13,087	46,194		
19	(April-October)																		
20	Daily Average = Total/365			62.66	28.95	91.61			27.57	38.44	66.01			0.66	62.52	63.18			

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

3. Submit a schedule showing a reconciliation of test year MCF sales and line losses. List all amounts of gas purchased, manufactured and transported.

Response:

See Page 2 attached. Note that the data is presented in DTH. Columbia Gas of PA converted from billing in MCFs to therms effective February 2012, as approved by the Commission at R-2010-2215623.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

14. Supply an exhibit showing the gas deliveries to each customer class for the most recent 24 month period. The exhibit should identify the source of the gas, such as "purchased" (pipeline), "production" (includes purchases from local producers), "storage withdrawal", "propane/air", and "unaccounted for".

Response:

See Pages 2 and 3 attached. Note that the data is presented in DTH. Columbia Gas of PA converted from billing in MCFs to therms effective February 2012, as approved by the Commission at R-2010-2215623.

Columbia Gas of Pennsylvania, Inc.
Twelve Months Ended November 30, 2014
Dth

Description	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Total
Requirements													
Residential	3,639,332	5,012,354	5,317,298	4,561,305	2,823,144	1,291,276	560,123	405,342	387,469	407,719	621,023	1,633,946	26,660,331
Commercial	1,399,302	1,972,966	2,107,490	1,789,615	1,072,485	557,215	272,272	159,631	207,386	218,415	300,023	642,881	10,699,680
Industrial	23,713	32,802	42,943	38,875	26,068	16,177	9,972	5,565	11,604	7,467	10,345	13,024	238,555
Public Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenue - Mcf	529,000	758,000	(670,000)	(1,073,000)	(1,301,000)	(620,000)	(201,000)	(2,000)	56,000	124,000	753,000	1,671,000	24,000
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail	5,591,347	7,776,122	6,797,731	5,316,795	2,620,697	1,244,668	641,367	568,538	662,458	757,602	1,684,390	3,960,851	37,622,566
Other Company Use	10,591	11,613	11,899	11,736	8,843	6,891	3,994	4,121	3,420	3,290	3,693	6,817	86,906
Free Municipal and Other	184	342	390	540	0	0	0	0	0	0	0	0	1,456
Gas Lost from Storage - Current	69	69	69	69	68	67	67	68	67	67	67	67	814
Non-Traditional Sales - Mcf	799,754	530,592	535,368	465,000	462,800	436,400	386,143	60,450	256,185	358,300	103,927	183,700	4,578,619
Total Miscellaneous Deliveries	810,598	542,616	547,726	477,345	471,711	443,358	390,204	64,639	259,672	361,657	107,687	190,584	4,667,795
Unaccounted for - Losses in Black	1,592,697	894,027	(180,778)	(1,037,882)	(2,310,747)	(1,999,290)	(242,659)	506,995	74,238	11,999	703,348	1,974,045	(14,007)
Total Requirements	7,994,642	9,212,765	7,164,679	4,756,258	781,661	(311,264)	788,911	1,140,171	996,368	1,131,258	2,495,425	6,125,480	42,276,355
Supply													
Field Line Purchases	52,078	(21,397)	13,734	11,579	10,962	13,109	12,864	5,766	10,471	11,525	13,839	12,338	146,868
Transmission Line Purchases	3,211,756	4,447,883	3,322,159	2,284,683	4,224,470	4,404,541	3,363,513	3,790,383	3,071,296	3,393,455	2,429,886	2,326,746	40,270,771
City Gate Purchases	602,184	671,886	617,279	601,386	392,117	301,389	235,440	205,695	236,685	229,040	307,695	555,640	4,956,436
Other Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Exchange Activity	(1,309,460)	(2,551,443)	(2,172,902)	(1,677,615)	(1,430,380)	(564,148)	770,782	1,098,829	1,018,624	1,129,908	646,373	686,276	(4,355,157)
Total Purchases	2,556,558	2,546,929	1,780,270	1,220,033	3,197,169	4,154,891	4,382,599	5,100,673	4,337,076	4,763,928	3,397,793	3,581,000	41,018,918
Storage	5,438,015	6,665,767	5,384,340	3,536,156	(2,415,576)	(4,466,222)	(3,593,755)	(3,960,569)	(3,340,775)	(3,632,738)	(902,435)	2,544,413	1,256,622
Shrinkage	69	69	69	69	68	67	67	68	67	67	67	67	814
Gas Volumes Available - Steamed	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply	7,994,642	9,212,765	7,164,679	4,756,258	781,661	(311,264)	788,911	1,140,171	996,368	1,131,258	2,495,425	6,125,480	42,276,354

Columbia Gas of Pennsylvania, Inc.
Twelve Months Ended November 30, 2013
Dth

Description	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Total
Requirements													
Residential	3,062,426	4,245,861	4,429,478	4,069,394	2,950,800	1,065,443	637,541	408,644	385,694	407,809	530,282	1,641,958	23,835,330
Commercial	1,190,801	1,676,827	1,725,200	1,576,845	1,147,742	422,988	280,809	209,243	195,220	209,126	278,853	639,217	9,552,871
Industrial	43,830	48,727	34,231	32,261	28,407	11,842	9,907	8,057	10,333	13,301	8,413	18,812	268,121
Public Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenue - Mcf	601,000	169,000	(322,000)	(415,000)	(1,688,000)	(303,000)	(280,000)	5,000	(3,000)	155,000	787,000	1,613,000	319,000
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail	4,898,057	6,140,415	5,866,909	5,263,500	2,438,949	1,197,273	648,257	630,944	588,247	785,236	1,604,548	3,912,987	33,975,322
Other Company Use	10,039	10,474	10,716	10,398	8,224	6,477	4,967	3,950	3,562	3,203	3,684	7,761	83,455
Free Municipal and Other	3	3,257	383	234	119	(40)	(164)	177	(70)	220	251	(161)	4,209
Gas Lost from Storage - Current	69	69	69	69	69	69	69	69	69	0	0	69	690
Non-Traditional Sales - Mcf	676,545	1,308,035	1,021,848	802,929	1,087,800	1,551,300	935,100	880,567	1,112,100	377,400	293,396	539,834	10,586,854
Total Miscellaneous Deliveries	686,656	1,321,835	1,033,016	813,630	1,096,212	1,557,806	939,972	884,763	1,115,661	380,823	297,331	547,503	10,675,208
Unaccounted for - Losses in Black	45,232	947,773	110,846	(631,634)	(2,645,577)	(901,242)	(556,811)	(396,484)	(376,531)	678,761	680,532	4,642,664	1,597,529
Total Requirements	5,629,945	8,410,023	7,010,771	5,445,496	889,584	1,853,837	1,031,418	1,119,223	1,327,377	1,844,820	2,582,411	9,103,154	46,248,059
Supply													
Field Line Purchases	20,671	17,141	15,719	12,305	11,790	17,717	14,297	14,971	10,733	15,955	13,531	15,640	180,470
Transmission Line Purchases	3,984,705	4,087,281	3,018,706	1,448,023	4,692,730	4,541,754	4,308,282	3,823,273	2,689,802	2,997,237	2,316,723	6,067,232	43,975,748
City Gate Purchases	887,585	878,984	866,980	891,884	430,753	278,285	228,552	224,185	242,885	232,249	337,295	522,747	6,022,384
Other Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Exchange Activity	(2,217,410)	(2,725,513)	(2,936,286)	(1,626,188)	(415,851)	295,957	854,043	1,345,479	2,457,522	1,967,493	1,043,680	795,444	(1,161,630)
Total Purchases	2,675,551	2,257,893	965,119	726,024	4,719,422	5,133,713	5,405,174	5,407,908	5,400,942	5,212,934	3,711,229	7,401,063	49,016,972
Storage	2,954,325	6,152,061	6,045,582	4,719,403	(3,829,907)	(3,279,945)	(4,373,825)	(4,288,754)	(4,073,634)	(3,368,114)	(1,128,818)	1,702,022	(2,769,604)
Shrinkage	69	69	69	69	69	69	69	69	69	0	0	69	690
Gas Volumes Available - Steamed	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply	5,629,945	8,410,023	7,010,770	5,445,496	889,584	1,853,837	1,031,418	1,119,223	1,327,377	1,844,820	2,582,411	9,103,154	46,248,058

COLUMBIA GAS OF PENNSYLVANIA, INC.

WEATHER NORMALIZATION ADJUSTMENT

Response: Residential and Commercial volumes have been normalized using the calculations provided in the following table.

Residential Normalization Routine											
			Normal =	1994	2013	20 year average					
			Actual	Dth/Cus					HDD	HDD	Normal
Customers			Dth	Actual	NTS	TS Actual	TS Normal	Normal	Actual	Normal	Dth
2014	Jan	382,786	7,265,482	18.98	1.65	17.33	16.08	17.74	1183	1098	6,788,956
2014	Feb	383,383	7,707,775	20.10	1.46	18.65	15.91	17.37	1222	1043	6,660,649
2014	Mar	383,689	6,615,528	17.24	1.46	15.79	13.01	14.46	1040	857	5,549,773
2014	Apr	383,352	4,106,854	10.71	1.49	9.23	8.15	9.64	634	560	3,694,041
2014	May	381,674	1,891,498	4.96	1.51	3.45	3.31	4.82	295	283	1,837,936
2014	Jun	379,906	810,811	2.13	1.52	0.62	0.92	2.44	64	97	927,923
2014	Jul	378,757	577,999	1.53	1.53	0.00	0.00	1.53	7	10	577,999
2014	Aug	378,119	552,060	1.46	1.46	0.00	0.00	1.46	16	3	552,060
2014	Sep	378,304	583,239	1.54	1.52	0.03	0.01	1.53	38	21	578,776
2014	Oct	379,371	902,545	2.38	1.47	0.91	0.90	2.37	171	170	900,529
2014	Nov	381,823	2,359,005	6.18	1.46	4.72	4.56	6.02	465	449	2,296,969
2013	Dec	381,727	5,289,774	13.86	1.60	12.25	10.86	12.46	920	815	4,755,873
			38,662,570	101.07	18.11	82.96	73.72	91.83	6055	5406	35,121,484
Commercial Normalization Routine											
			Normal =	1994	2013	20 year average					
			Actual	Dth/Cus					HDD	HDD	Normal
Customers			Dth	Actual	NTS	TS Actual	TS Normal	Normal	Actual	Normal	Dth
2014	Jan	37,259	4,228,680	113.49	20.90	92.59	85.94	106.84	1183	1098	3,980,808
2014	Feb	37,336	4,625,261	123.88	18.43	105.45	90.01	108.44	1222	1043	4,048,538
2014	Mar	37,335	3,851,286	103.15	18.40	84.76	69.84	88.24	1040	857	3,294,484
2014	Apr	37,256	2,537,647	68.11	18.79	49.33	43.57	62.36	634	560	2,323,151
2014	May	37,104	1,358,232	36.61	19.03	17.58	16.87	35.89	295	283	1,331,697
2014	Jun	37,003	806,721	21.80	19.17	2.63	3.94	23.11	64	97	855,316
2014	Jul	36,918	683,588	18.52	18.52	0.00	0.00	18.52	7	10	683,588
2014	Aug	36,892	710,897	19.27	19.27	0.00	0.00	19.27	16	3	710,897
2014	Sep	36,863	731,042	19.83	19.83	0.00	0.00	19.83	38	21	731,042
2014	Oct	36,903	904,122	24.50	18.58	5.92	5.89	24.47	171	170	902,844
2014	Nov	37,095	1,743,470	47.00	18.40	28.60	27.62	46.02	465	449	1,706,965
2013	Dec	37,191	3,234,941	86.98	20.25	66.73	59.12	79.37	920	815	2,951,683
			25,415,885	683.15	229.57	453.59	402.78	632.34	6055	5406	23,521,013

Exhibit No. 10
Schedule No. 9
Page 1 of 1
Witness: A. L. Efland

COLUMBIA GAS OF PENNSYLVANIA, INC.
VOLUMETRIC PORTION OF THE LOAD GROWTH ADJUSTMENT
TWELVE MONTHS ENDED NOVEMBER 30, 2014
53.62

Response:

Please see Exhibit 3, Schedule 5.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

1. Provide a Cost of Service Study showing the rate of return under the present and proposed tariffs for all customer classifications. The study should include a summary of the allocated measures of value, operating revenues, operating expenses and net return for each of the customer classifications at original cost and at the 5-year trended original cost.

Response: See Exhibit No. 111, Schedule Nos. 1 through 3

2. Provide a statement of testimony describing the complete methodology of the cost of service study.

Response: See Statement No. 7

3. Provide a complete description and back-up calculations for all allocation factors.

Response: See Exhibit Nos. 111, Schedule 4 and Statement No. 7 and related attachments.

9. Supply a cost analysis supporting minimum charges for all rate schedules.

Response: See Exhibit No. 111, Schedule No. 1, Pages 14 through 18.

10. Supply a cost analysis supporting demand charges for all tariffs, which contain demand charges.

Response: None of Columbia's tariff rate schedules contain a distribution cost demand charge.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

5. Submit a Bill Frequency Analysis for each rate. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the Mcf or therms at each interval, the cumulative Mcf or therms at each interval, the accumulation of Mcf or therms passing through each interval, and the revenue at each interval for both the present and the proposed rates. The Analysis should show only those revenues collected from the basic tariff.

Response: Refer to Exhibit No. 103, Schedule No.1 (Revenue @ Current Rates on a Forecast Adjusted Bills and Volume) and Exhibit No. 103, Schedule No. 7, (Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volume).

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

7. Supply a graph of present and proposed base rates on hyperbolic cross section paper.

Response: Refer to Exhibit No. 111, Schedule No.5.

12. Supply a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the dollar difference and the per cent increase or decrease.

Response: Refer to Exhibit No. 103, Schedule No.8 and Exhibit No. 111, Schedule 6.

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

47. Submit a schedule showing rate of return on facilities allocated to serve wholesale customers.

Response: Columbia Gas of Pennsylvania, Inc. does not offer service to wholesale customers; therefore, no facilities were allocated within the class cost of service studies presented in Exhibit No. 111.

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

5. Submit a schedule showing the sources of gas supply associated with annualized MCF sales.

Response:

The following schedule shows the sources of supply used to meet Columbia's sales during the twelve-month period ended November 30, 2014 (Historic Test Year). Consistent with the fact that Columbia now bills in therms rather than cubic feet, this information is provided in Dth rather than Mcf.

	(MDth)
Interstate Pipeline Purchases	41,368
City Gate Purchases	21
Local Production	147
Storage	
Withdrawal	25,012
Injection	(24,175)
Net	837
All Sources	42,373

Witness: N.M. Paloney

COLUMBIA GAS OF PENNSYLVANIA, INC

53.53 III. BALANCE SHEET AND OPERATING STATEMENT

E. GAS UTILITIES

18. If the utility has a Fuel Adjustment Clause:
- a. State the base fuel cost per MCF chargeable against basic customers' rates during the test year. If there was any change in this basic fuel charge during the test year, give details and explanation thereof.
 - b. State the amount in which the fuel adjustment clause cost per MCF exceeds the fuel cost per MCF charged in base rates at the end of the test year.
 - c. If fuel cost deferment is used at the end of the test year, give:
 - (i) The amount of deferred fuel cost contained in the operating statement that was deferred from the 12-month operating period immediately preceding the test year.
 - (ii) The amount of deferred fuel cost that was removed from the test period and deferred to the period immediately following the test year.
 - d. State the amount of Fuel Adjustment Clause revenues credited to the test year operating account.
 - e. State the amount of fuel cost charged to the operating expense account in the test year which is the basis of Fuel Adjustment Clause billings to customers in that year. Provide summary details of this charge.
 - f. From the recorded test year operating account, remove the Fuel Adjustment Clause Revenues. Also remove from the test year recorded operating account the excess of fuel cost over base rate fuel charges, which is the basis for the Fuel Adjustment charges. Explain any differences between FAC Revenues and excess fuel costs. [The above is intended to limit the operating account to existing customers' base rate revenues and expense deductions relative thereto].

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

Response:

- a. Base Cost of Gas - Columbia Gas of Pennsylvania, Inc. files quarterly adjustments in compliance with 52 Pa. Code § 53.64 (i)(5)(iii), which permits gas utilities to update their gas cost recovery rate. During the test year, quarterly filings were made in October 2013, January 2014, July 2014 and October 2014.
- b. Columbia Gas of Pennsylvania, Inc. eliminated the fuel adjustment clause in its 1985 1307(f) proceeding.
- c. (i) During the twelve month period ended November 30, 2013, the revenues exceeded the cost of purchased gas collected in tariff rates by \$6,539,830.

(ii) During the twelve month period ended November 30, 2014, the revenues exceeded the cost of purchased gas collected in tariff rates by \$6,673,374.
- d. All purchased gas costs are included in Base Tariff Rates for the twelve months ending November 30, 2014.
- e. The purchased gas cost charged to the operating expense account during the twelve month period ended November 30, 2014 totaled \$244,431,376.
- f. Please refer to Exhibit No.3, Schedule 1 for the adjustment to operating revenue and expense, which is also summarized on Exhibit No.3, Schedule No.1, Page 10.

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

23. Submit a schedule showing fuel cost in excess of base compared to fuel cost recovery for the period two months prior to test year and the test year.

Response:

Period	Excess of Fuel Costs \$
	1_/
Oct-13	(9,720,537)
Nov-13	(10,795,578)
Dec-13	(414,533)
Jan-14	1,292,524
Feb-14	10,033,635
Mar-14	11,109,857
Apr-14	13,860,454
May-14	5,102,568
Jun-14	(1,231,747)
Jul-14	(3,883,596)
Aug-14	(3,936,118)
Sep-14	(2,766,006)
Oct-14	(8,624,349)
Nov-14	(13,869,315)

1_/ Please refer to Exhibits No. 1-E, Schedule No. 4, Sheet 1a and 1b and Exhibit 1-A, Schedule 1, Sheet 5 of 6 of Columbia's January 1, 2014 quarterly PGC filing.

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

25. Submit calculations supporting energy cost per MCF and operating ratio used to determine increase in costs other than production to serve additional load.

Response:

For support of energy cost per Dth included in the base cost of gas, refer to Exhibit No. 12, Schedule No. 5 (31).

The Company has not adjusted test year operating expenses to serve additional load other than to reflect the base cost of gas applicable to the adjusted sales volumes.

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

24. Supply a detailed analysis of Purchased Gas for the test year and the twelve month period prior to the test year.

Response: Please see Exhibit No. 12, Schedule 4, pages 2 and 3 of 65.

26. Submit detailed calculations for bulk gas transmission service costs under supply and/or interconnection agreements.

Response: Columbia has no bulk transmission service agreements.

30. Provide a schedule showing suppliers, Mcf purchased, cost (small purchases from independent suppliers may be grouped); emergency purchases, listing same information; curtailments during the year; gas put into and taken out of storage; line loss, and any other gas input or output not in the ordinary course of business.

Response: Please see Exhibit No. 12, Schedule 4, pages 4 through 65.
These pages are Exhibit 1-D from Columbia's 2014 1307(f) filing at Docket No. R-2014-2408268.

36. State the amount of gas, in Dth, obtained through various suppliers in past years.

Response: Please see Exhibit No. 12, Schedule No.4 (30).

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS ANALYSIS
TWELVE MONTHS ENDED NOVEMBER 30, 2013

Line No.	Account No.	Description	Volumes (1) Dth	Costs (2) \$
1	801	<u>Natural Gas Field Line Purchases</u>	180,470	627,772
2	803	<u>Natural Gas Transmission line Purchases</u>		
3		Non-Appalachian Sources	45,292,211	178,581,095
4		Transportation. Affiliates	(729,503)	30,727,430
5		Transportation. Non-Affiliates	(149,990)	10,102,803
6		Storage - Affiliates	(436,970)	17,719,895
7		Storage - Non-Affiliates	0	408,040
8		Off System Sales - Purchases	0	41,552
9		Off System Sales - Transportation	0	2,282
10		Total Transmission line Purchases	<u>43,975,748</u>	<u>237,583,097</u>
11	804	<u>Natural Gas City Gate Purchases</u>	6,022,384	22,412,942
12	805	<u>Propane Purchases</u>	0	0
13	806	<u>Exchange Gas (Net)</u>	(1,161,632)	(5,370,346)
14	807	<u>Broker Fees</u>	0	24,797
15	808	<u>Storage Activity</u>		
16		Gas Withdrawn from Underground Storage	22,860,474	80,058,340
17		Gas Delivered to Underground Storage	<u>(25,630,078)</u>	<u>(106,330,731)</u>
18		Total Gas Stored (Net)	<u>(2,769,604)</u>	<u>(26,272,391)</u>
19	813	<u>Exchange Fees</u>		
20		Fees - Nonaffiliated	0	0
21		Fees - Affiliated	0	0
22		Total Exchange Fees	<u>0</u>	<u>0</u>
23		<u>Gas Lost From Storage</u>	690	0
24		TOTAL GAS PURCHASED	46,248,056	229,005,871

() In Acct. No. 803 negative volumes denotes transportation fuel.

() In Acct. No. 808 denotes injection volumes & credit.

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS ANALYSIS
TWELVE MONTHS ENDED NOVEMBER 30, 2014

Line No.	Account No.	Description	Volumes (1) Dth	Costs (2) \$
1	801	<u>Natural Gas Field Line Purchases</u>	146,868	622,458
2	803	<u>Natural Gas Transmission line Purchases</u>		
3		Non-Appalachian Sources	41,021,438	180,926,004
4		Transportation. Affiliates	(231,068)	31,135,226
5		Transportation. Non-Affiliates	(109,635)	9,922,002
6		Storage - Affiliates	(420,665)	17,706,827
7		Storage - Non-Affiliates	0	499,272
8		Off System Sales - Purchases	0	12,778
9		Off System Sales - Transportation	0	0
10		Total Transmission line Purchases	<u>40,260,070</u>	<u>240,202,108</u>
11	804	<u>Natural Gas City Gate Purchases</u>	4,967,136	23,558,425
12	805	<u>Propane Purchases</u>	0	0
13	806	<u>Exchange Gas (Net)</u>	(4,055,157)	(16,352,326)
14	807	<u>Broker Fees</u>	0	5,182
15	808	<u>Storage Activity</u>		
16		Gas Withdrawn from Underground Storage	25,011,257	101,786,922
17		Gas Delivered to Underground Storage	<u>(23,754,096)</u>	<u>(104,007,776)</u>
18		Total Gas Stored (Net)	<u>1,257,161</u>	<u>(2,220,854)</u>
19	813	<u>Exchange Fees</u>		
20		Fees - Nonaffiliated	0	0
21		Fees - Affiliated	0	450
22		Total Exchange Fees	<u>0</u>	<u>450</u>
23		<u>Gas Lost From Storage</u>	276	0
24		TOTAL GAS PURCHASED	42,576,354	245,815,442

() In Acct. No. 803 negative volumes denotes transportation fuel.

() In Acct. No. 808 denotes injection volumes & credit.

EXHIBIT 1-D
SCHEDULE 1
SHEET 1 OF 3

COLUMBIA GAS OF PENNSYLVANIA, INC.
Summary of Purchased Gas Costs
by Type by Month

Month	City Gate Purchases (Schedule 2)	Non-Local Purchases (Schedule 3)	Local Purchases (Schedule 4)	Gas Stored Underground (Schedule 5)	Transportation & Gathering (Schedule 6)	Total Schedules
	\$	\$	\$	\$	\$	\$
	(1)	(2)	(3)	(4)	(5)	(6=1+2+3+4+5)
February, 2013	2,968,282	11,335,655	59,158	22,174,631	4,371,274	40,909,000
March	3,145,999	5,928,091	32,332	17,667,998	4,098,978	30,873,398
April	1,802,583	21,939,773	34,874	(16,630,216)	2,655,157	9,802,172
May	1,225,116	19,267,253	61,055	(13,088,188)	2,651,553	10,116,790
June	1,017,897	18,102,556	62,032	(18,630,141)	2,644,653	3,196,997
July	884,367	14,038,858	60,182	(13,499,982)	2,665,166	4,148,592
August	891,864	10,510,489	42,324	(13,963,294)	2,659,511	140,893
September	882,058	10,361,653	57,981	(11,371,401)	2,643,115	2,573,407
October	1,250,553	8,850,556	36,533	(2,929,978)	3,857,077	11,064,741
November	1,939,609	24,418,885	52,890	8,317,250	3,904,721	38,633,356
December	2,404,536	12,689,952	60,780	23,408,824	4,034,217	42,598,309
January, 2014	3,348,133	21,131,336	40,373	28,319,312	4,137,822	56,976,976
Total	<u>21,760,998</u>	<u>178,575,058</u>	<u>600,515</u>	<u>9,774,815</u>	<u>40,323,244</u>	<u>251,034,630</u>

COLUMBIA GAS OF PENNSYLVANIA, INC
Summary of Purchased Gas Costs
by Type by Month

Month	City Gate Purchases (Schedule 2) Demand \$	City Gate Purchases (Schedule 2) Commodity \$	Non-Local Purchases (Schedule 3) Demand \$	Non-Local Purchases (Schedule 3) Commodity \$	Local Purchases (Schedule 4) Demand \$	Local Purchases (Schedule 4) Commodity \$	Gas Stored Underground (Schedule 5) Demand \$	Gas Stored Underground (Schedule 5) Commodity \$	Transportation & Gathering (Schedule 6) Demand \$	Transportation & Gathering (Schedule 6) Commodity \$	Total Demand \$	Total Commodity \$	Total Schedules \$
February, 2013	0	2,968,282	0	11,335,655	0	59,158	1,452,026	20,722,605	4,127,051	244,223	5,579,076	35,329,924	40,909,000
March	0	3,145,999	0	5,928,091	0	32,332	1,452,026	16,215,972	3,911,088	187,890	5,363,114	25,510,284	30,873,398
April	0	1,802,583	0	21,939,773	0	34,874	1,452,026	(18,082,241)	2,536,559	118,598	3,988,585	5,813,587	9,802,172
May	0	1,225,116	0	19,267,253	0	61,055	1,452,026	(14,540,213)	2,554,356	97,197	4,006,382	6,110,408	10,116,790
June	0	1,017,897	0	18,102,556	0	62,032	1,452,026	(20,082,167)	2,543,521	101,132	3,995,547	(798,550)	3,196,997
July	0	884,367	0	14,038,858	0	60,182	1,452,026	(14,952,007)	2,543,757	121,409	3,995,783	152,809	4,148,592
August	0	891,864	0	10,510,489	0	42,324	1,452,026	(15,415,320)	2,541,194	118,316	3,993,220	(3,852,327)	140,893
September	0	882,058	0	10,361,653	0	57,981	1,452,026	(12,823,426)	2,538,700	104,415	3,990,726	(1,417,319)	2,573,407
October	0	1,250,553	0	8,850,556	0	36,533	1,452,026	(4,382,004)	3,765,034	92,043	5,217,059	5,847,682	11,064,741
November	0	1,939,609	0	24,418,885	0	52,890	1,452,026	6,865,225	3,827,626	77,096	5,279,652	33,353,705	38,633,356
December	0	2,404,536	0	12,689,952	0	60,780	1,452,233	21,956,591	3,902,819	131,399	5,355,051	37,243,258	42,598,309
January, 2014	0	3,348,133	0	21,131,336	0	40,373	1,452,129	26,867,182	3,779,832	357,990	5,231,961	51,745,015	56,976,976
Total	0	21,760,998	0	178,575,058	0	600,515	17,424,618	(7,649,803)	38,571,537	1,751,707	55,996,155	195,038,475	251,034,630

EXHIBIT 1-D
SCHEDULE 1
SHEET 3 OF 3

COLUMBIA GAS OF PENNSYLVANIA, INC.
Summary of Purchased Gas Costs
by Type by Month

Month	City Gate Purchases (Schedule 2) Dth	Non-Local Purchases (Schedule 3) Dth	Local Purchases (Schedule 4) Dth	Gas Stored Underground (Schedule 5) Dth	Transportation & Shrinkage (Schedule 6) Dth	Total Dth
February, 2013	866,980	3,199,904	15,719	5,926,721	(62,305)	9,947,019
March	891,884	1,602,502	12,305	4,607,590	(42,721)	7,071,560
April	430,753	4,911,095	11,790	(3,919,906)	(101,947)	1,331,785
May	278,285	4,576,381	17,717	(3,281,634)	(89,653)	1,501,096
June	228,552	4,392,952	14,297	(4,672,313)	(81,867)	(118,379)
July	224,185	3,824,442	14,971	(3,993,868)	0	69,730
August	242,885	3,094,693	10,733	(4,075,915)	(169,451)	(897,055)
September	232,249	3,066,765	15,955	(3,369,431)	(68,029)	(122,491)
October	337,295	2,365,675	13,531	(1,129,036)	(48,742)	1,538,723
November	522,747	6,127,679	15,640	1,699,701	(57,794)	8,307,973
December	602,184	3,298,359	18,586	5,406,752	(55,111)	9,270,770
January, 2014	682,586	4,646,454	11,789	6,566,793	(109,829)	11,797,793
Total	5,540,585	45,106,901	173,033	(234,546)	(887,449)	49,698,524

EXHIBIT 1-D
SCHEDULE 2
PAGE 1 OF 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF
CITY GATE GAS PURCHASES

LINE NO.	MONTH	VOLUME DTH	DEMAND \$	COMMODITY \$	TOTAL \$
1	FEBRUARY - 2013	866,980	0	2,939,076	2,939,076
2	ADJUSTMENT	0	0	29,205	29,205
3	MARCH	891,884	0	3,142,983	3,142,983
4	ADJUSTMENT	0	0	3,016	3,016
5	APRIL	430,753	0	1,796,342	1,796,342
6	ADJUSTMENT	0	0	6,241	6,241
7	MAY	278,285	0	1,213,323	1,213,323
8	ADJUSTMENT	0	0	11,793	11,793
9	JUNE	228,552	0	1,005,620	1,005,620
10	ADJUSTMENT	0	0	12,277	12,277
11	JULY	224,185	0	876,203	876,203
12	ADJUSTMENT	0	0	8,164	8,164
13	AUGUST	242,885	0	886,530	886,530
14	ADJUSTMENT	0	0	5,334	5,334
15	SEPTEMBER	232,249	0	882,550	882,550
16	ADJUSTMENT	0	0	(492)	(492)
17	OCTOBER	337,295	0	1,254,793	1,254,793
18	ADJUSTMENT	0	0	(4,240)	(4,240)
19	NOVEMBER	522,747	0	1,950,398	1,950,398
20	ADJUSTMENT	0	0	(10,788)	(10,788)
21	DECEMBER	602,184	0	2,427,178	2,427,178
22	ADJUSTMENT	0	0	(22,641)	(22,641)
23	JANUARY - 2014	682,586	0	3,321,999	3,321,999
24	ADJUSTMENT	0	0	26,134	26,134
25	TOTAL	<u>5,540,585</u>	<u>0</u>	<u>21,760,998</u>	<u>21,760,998</u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 2 OF 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM EQUITABLE

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY - 2013	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	0	0.0000	0
4	MAY	0	0.0000	0
5	JUNE	0	0.0000	0
6	JULY	0	0.0000	0
7	AUGUST	0	0.0000	0
8	SEPTEMBER	0	0.0000	0
9	OCTOBER	310	3.9000	1,209
10	NOVEMBER	3,000	3.9100	11,730
11	ADJUSTMENT TO ACTUAL	0		(1,209)
12	DECEMBER	3,100	4.1500	12,865
13	ADJUSTMENT TO ACTUAL	0		(11,730)
14	JANUARY - 2014	3,100	4.6300	14,353
15	ADJUSTMENT TO ACTUAL	0		11,730
16	TOTAL	<u>9,510</u>		<u>38,948</u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 3 OF 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM ENERGY AMERICA

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY - 2013	586,980	3.4300	2,013,340
2	ADJUSTMENT TO ACTUAL	0		27,066
3	MARCH	581,884	3.6400	2,118,061
4	ADJUSTMENT TO ACTUAL	0		1,084
5	APRIL	370,753	4.1900	1,553,443
6	ADJUSTMENT TO ACTUAL	0		4,102
7	MAY	278,285	4.3600	1,213,323
8	ADJUSTMENT TO ACTUAL	0		11,793
9	JUNE	228,552	4.4000	1,005,620
10	ADJUSTMENT TO ACTUAL	0		12,277
11	JULY	223,185	3.9100	872,653
12	ADJUSTMENT TO ACTUAL	0		8,164
13	AUGUST	242,885	3.6500	886,530
14	ADJUSTMENT TO ACTUAL	0		5,334
15	SEPTEMBER	232,249	3.8000	882,550
16	ADJUSTMENT TO ACTUAL	0		(492)
17	OCTOBER	336,985	3.7200	1,253,584
18	ADJUSTMENT TO ACTUAL	0		(4,240)
19	NOVEMBER	519,747	3.7300	1,938,668
20	ADJUSTMENT TO ACTUAL	0		(9,579)
21	DECEMBER	599,084	4.0300	2,414,313
22	ADJUSTMENT TO ACTUAL	0		(10,911)
23	JANUARY - 2014	668,786	4.5700	3,056,347
24	ADJUSTMENT TO ACTUAL	0		14,404
25	TOTAL	<u>4,869,375</u>		<u>19,267,434</u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 4 OF 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM JP MORGAN

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY - 2013	280,000	3.3062	925,736
2	ADJUSTMENT TO ACTUAL	0		2,139
3	MARCH	310,000	3.3062	1,024,922
4	ADJUSTMENT TO ACTUAL	0		1,932
5	APRIL	0	0.0000	0
6	ADJUSTMENT TO ACTUAL	0		2,139
7	MAY	0	0.0000	0
8	JUNE	0	0.0000	0
9	JULY	1,000	3.5500	3,550
10	AUGUST	0	0.0000	0
11	SEPTEMBER	0	0.0000	0
12	OCTOBER	0	0.0000	0
13	NOVEMBER	0	0.0000	0
14	DECEMBER	0	0.0000	0
15	JANUARY - 2014	0	0.0000	0
16	TOTAL	<u>591,000</u>		<u>1,960,418</u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 5 OF 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM NORTHEAST

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY - 2013	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	60,000	4.0483	242,899
4	MAY	0	0.0000	0
5	JUNE	0	0.0000	0
6	JULY	0	0.0000	0
7	AUGUST	0	0.0000	0
8	SEPTEMBER	0	0.0000	0
9	OCTOBER	0	0.0000	0
10	NOVEMBER	0	0.0000	0
11	DECEMBER	0	0.0000	0
12	JANUARY - 2014	0	0.0000	0
13	TOTAL	<u>60,000</u>		<u>242,899</u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 6 OF 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM COLONIAL

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY - 2013	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	0	0.0000	0
4	MAY	0	0.0000	0
5	JUNE	0	0.0000	0
6	JULY	0	0.0000	0
7	AUGUST	0	0.0000	0
8	SEPTEMBER	0	0.0000	0
9	OCTOBER	0	0.0000	0
10	NOVEMBER	0	0.0000	0
11	DECEMBER	0	0.0000	0
12	JANUARY - 2014	<u>10,700</u>	23.4859	<u>251,299</u>
13	TOTAL	<u>10,700</u>		<u>251,299</u>

EXHIBIT 1-D
SCHEDULE 3
SHEET 1 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM

LINE NO.	DESCRIPTION	VOLUME (1) Dth	DEMAND DOLLARS (2) \$	COMMODITY DOLLARS (3) \$	TOTAL DOLLARS (4=2+3) \$
1	FEBRUARY, 2013	3,199,904	0	11,335,655	11,335,655
2	MARCH	1,602,502	0	5,928,091	5,928,091
3	APRIL	4,911,095	0	21,939,773	21,939,773
4	MAY	4,576,381	0	19,267,253	19,267,253
5	JUNE	4,392,952	0	18,102,556	18,102,556
6	JULY	3,824,442	0	14,038,858	14,038,858
7	AUGUST	2,861,737	0	10,510,489	10,510,489
8	SEPTEMBER	3,066,765	0	10,361,653	10,361,653
9	OCTOBER	2,365,675	0	8,850,556	8,850,556
10	NOVEMBER	6,127,679	0	24,418,885	24,418,885
11	DECEMBER	3,298,359	0	12,689,952	12,689,952
12	JANUARY, 2014	4,646,454	0	21,131,336	21,131,336
13	TOTAL	44,873,946	0	178,575,058	178,575,058

EXHIBIT 1-D
SCHEDULE 3
SHEET 2 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
FEBRUARY, 2013

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>	0			
BP ENERGY	8,700	0	28,536	28,536
CITIGROUP	283,024	0	934,901	934,901
CNX	285,600	0	925,344	925,344
CONOCOPHI	21,300	0	69,864	69,864
DREYFUS (CASTLETON)	10,000	0	33,600	33,600
DTE	12,000	0	40,620	40,620
EAGLE	43,800	0	142,973	142,973
ENERGY AMERICA	214,800	0	718,282	718,282
FREEPOINT	165,200	0	531,944	531,944
GAVILON	29,000	0	94,613	94,613
HESS	13,900	0	46,137	46,137
J ARON	19,300	0	63,787	63,787
JP MORGAN	72,500	0	230,913	230,913
KEP	25,000	0	82,350	82,350
MACQUARIE	700	0	2,314	2,314
NEXTERA	42,200	0	143,139	143,139
NOBLE AMERICA	12,300	0	40,713	40,713
PACIFIC	17,700	0	58,764	58,764
SEQUENT	725,296	0	2,342,329	2,342,329
SOUTH JERSEY	5,000	0	16,675	16,675
TENASKA	40,000	0	132,900	132,900
TENASKAGS	551,600	0	2,051,952	2,051,952
TOTAL S.A.	800	0	2,736	2,736
VIRGPOWER	571,200	0	1,852,256	1,852,256
VITOL	30,000	0	96,900	96,900
TOTAL ESTIMATE	3,200,920	0	10,684,539	10,684,539
<u>ADJUST TO ACTUAL</u>				
ENERGY AMERICA	0	0	2,913	2,913
TENN GAS PIPELINE	0	0	997	997
GAS LOST DUE TO LINE HITS	(677)	0	(3,098)	(3,098)
ICE CHARGES	0	0	404	404
GAS SOLD - RADS 3.11	(4,092)	0	(13,663)	(13,663)
GAS PURCHASES - RADS 3.12	3,753	0	11,903	11,903
FALL BACK PGA - 40	0	0	(4,509)	(4,509)
FALL BACK PGA - 41	0	0	(46,635)	(46,635)
BANK PURCHASE ADJUSTMENT	0	0	(106,146)	(106,146)
RECORD HEDGING LOSS	0	0	808,950	808,950
TOTAL ADJUST TO ACTUAL	(1,016)	0	651,117	651,117
TOTAL SCHEDULE 3	3,199,904	0	11,335,655	11,335,655

EXHIBIT 1-D
SCHEDULE 3
SHEET 3 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
MARCH, 2013

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
ADAMS	1,000	0	3,465	3,465
BNPP-FORTIN	30,000	0	105,750	105,750
BP ENERGY	11,200	0	40,312	40,312
CASTLETON (DEYFUS)	52,600	0	200,822	200,822
CITIGROUP	30,000	0	108,300	108,300
CONOCOPHI	24,700	0	94,835	94,835
EDF	33,200	0	130,494	130,494
ENERGYAMER	164,700	0	602,578	602,578
EQUITABLE	40,000	0	166,000	166,000
ESERVICES	1,500	0	5,363	5,363
FREEPOINT	66,400	0	261,848	261,848
GAVILON	231,509	0	789,280	789,280
HESS	46,000	0	187,800	187,800
HESS EN TR	24,600	0	94,635	94,635
IGS	75,000	0	291,550	291,550
J ARON	40,000	0	166,000	166,000
JP MORGAN	50,000	0	181,000	181,000
KEP	24,600	0	99,649	99,649
LACLEDE	10,000	0	35,200	35,200
MACQUARIE	155,772	0	603,877	603,877
NATIONAL ENG	5,000	0	18,050	18,050
NOBLE AMERICA	100,900	0	399,504	399,504
PACIFIC SU	5,000	0	17,338	17,338
SEQUENT	187,400	0	708,860	708,860
SNYDER BROTHER	22,200	0	82,015	82,015
SOUTH JERSEY	3,000	0	10,755	10,755
SUPERIOR	12,500	0	49,438	49,438
TENASKA	5,000	0	17,458	17,458
VIRGPOWER	156,899	0	545,819	545,819
TOTAL ESTIMATE	1,610,680	0	6,017,991	6,017,991
<u>ADJUST TO ACTUAL</u>				
ENERGY AMER	0	0	(608)	(608)
GAS LOST DUE TO LINE HITS	(60)	0	(263)	(263)
ICE CHARGES	0	0	433	433
GAS SOLD - RADS 3.11	(9,262)	0	(38,474)	(38,474)
GAS PURCHASES - RADS 3.12	1,144	0	3,695	3,695
FALL BACK PGA - 40	0	0	(1,030)	(1,030)
FALL BACK PGA - 41	0	0	(53,670)	(53,670)
BANK PURCHASE ADJUSTMENT	0	0	16	16
TOTAL ADJUST TO ACTUAL	(8,178)	0	(89,900)	(89,900)
TOTAL SCHEDULE 3	1,602,502	0	5,928,091	5,928,091

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
APRIL, 2013

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
ASSOC (SPA)	1,400	0	5,985	5,985
BG ENERGY	25,000	0	100,375	100,375
BP ENERGY	539,800	0	2,227,437	2,227,437
CARGILL	134,000	0	557,051	557,051
CASTLETON (DEYFUS)	273,900	0	1,168,855	1,168,855
CITIGROUP	287,000	0	1,184,734	1,184,734
COLONIAL	11,100	0	47,166	47,166
CONOCOPHI	5,200	0	22,204	22,204
DOMINIONFS	162,000	0	644,760	644,760
EDF	250,200	0	1,064,821	1,064,821
ENERGY COR	313,500	0	1,273,724	1,273,724
ENERGYAMER	329,400	0	1,379,206	1,379,206
EQUITABLE	65,400	0	276,638	276,638
EXGEN	10,000	0	40,900	40,900
FREEPOINT	100	0	427	427
GAVILON	150,000	0	596,775	596,775
HESS	58,800	0	241,946	241,946
HESS EN TR	35,000	0	150,050	150,050
IGS	28,800	0	119,256	119,256
J ARON	38,300	0	160,939	160,939
JP MORGAN	178,000	0	740,956	740,956
KEP	138,417	0	580,253	580,253
MACQUARIE	482,000	0	1,992,943	1,992,943
MIECO	72,400	0	297,471	297,471
NEXTERA(FP	33,200	0	138,254	138,254
NOBLE AMERICA	41,200	0	173,716	173,716
NOBLE GAS	11,700	0	49,713	49,713
QEP ENERGY	30,000	0	123,550	123,550
SEQUENT	682,380	0	2,828,107	2,828,107
SNYDER BROTHER	14,000	0	58,644	58,644
SOUTH JERSEY	304,900	0	1,292,551	1,292,551
SOUTHWEST	2,500	0	10,163	10,163
SW ENERGY	22,500	0	95,125	95,125
TENASKA	80,600	0	345,831	345,831
TOTAL S.A.	10,000	0	41,750	41,750
TWIN EAGLE	18,300	0	80,520	80,520
VIRGPOWER	13,700	0	60,025	60,025
VITOL	40,000	0	161,200	161,200
TOTAL ESTIMATE	4,894,697	0	20,334,017	20,334,017
<u>ADJUST TO ACTUAL</u>				
ENERGYAMER	0	0	(1,589)	(1,589)
JP MORGAN	0	0	1,642,778	1,642,778
GAS LOST DUE TO LINE HITS	0	0	(21)	(21)
ICE CHARGES	0	0	525	525
GAS SOLD - RADS 3.11	(9,942)	0	(42,979)	(42,979)
GAS PURCHASES - RADS 3.12	4,205	0	14,591	14,591
BANK PURCHASE ADJUSTMENT	(4,231)	0	18,225	18,225
FALL BACK PGA - 40	374	0	(1,617)	(1,617)
FALL BACK PGA - 41	5,588	0	(24,157)	(24,157)
FALL BACK PGA - 40 JAN 2013	638	0	0	0
FALL BACK PGA - 41 JAN 2013	6,598	0	0	0
FALL BACK PGA - 40 FEB 2013	248	0	0	0
FALL BACK PGA - 41 FEB 2013	12,920	0	0	0
TOTAL ADJUST TO ACTUAL	16,398	0	1,605,756	1,605,756
TOTAL SCHEDULE 3	4,911,095	0	21,939,773	21,939,773

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
MAY, 2013

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
ESTIMATE				
BNPP-FORTIN	4,000	0	16,800	16,800
BP ENERGY	10,000	0	42,100	42,100
CARGILL	36,500	0	145,988	145,988
CASTLETON (DEYFUS)	300	0	1,316	1,316
CHEVRONTE	740,000	0	3,051,520	3,051,520
CITIGROUP	30,000	0	119,550	119,550
CONOCOPHI	310,000	0	1,298,900	1,298,900
CREDIT SUISSE	387,500	0	1,623,625	1,623,625
DOMINIONFS	164,300	0	680,202	680,202
EAGLE	71,700	0	286,863	286,863
ENERGY AMERICA	414,100	0	1,805,476	1,805,476
EQUITABLE	54,000	0	215,361	215,361
GAVILON	434,000	0	1,788,080	1,788,080
HESS	60,000	0	245,800	245,800
IGS	50,000	0	202,175	202,175
J ARON	30,000	0	119,025	119,025
JP MORGAN	312,900	0	1,342,190	1,342,190
KEP	29,300	0	116,689	116,689
MACQUARIE	155,000	0	644,335	644,335
MIECO	5,100	0	22,345	22,345
SEQUENT	240,000	0	1,001,735	1,001,735
SNYDER BROTHER	4,400	0	17,416	17,416
SOUTH JERSEY	561,800	0	2,352,169	2,352,169
STATOIL	10,000	0	43,350	43,350
TENASKA	76,000	0	314,239	314,239
TOTAL S.A.	20,000	0	84,200	84,200
VITOL	419,998	0	1,759,800	1,759,800
TOTAL ESTIMATE	4,630,898	0	19,341,247	19,341,247
ADJUST TO ACTUAL				
ENERGYAMER	0	0	548	548
JP MORGAN	0	0	(746)	(746)
MACQUARIE	0	0	(59,088)	(59,088)
GAS LOST DUE TO LINE HITS	(117)	0	(491)	(491)
ICE CHARGES	0	0	982	982
GAS SOLD - RADS 3.11	(10,044)	0	(46,527)	(46,527)
GAS PURCHASES - RADS 3.12	12,405	0	49,992	49,992
FALL BACK PGA - 40	(248)	0	(1,149)	(1,149)
FALL BACK PGA - 41	(3,781)	0	(17,515)	(17,515)
ADJUST. FOR BOOKING ERROR FEB. 2013	(14,472)	0	0	0
ADJUST. FOR BOOKING ERROR MAR. 2013	(26,336)	0	0	0
ADJUST. FOR BOOKING ERROR APR. 2013	(11,924)	0	0	0
TOTAL ADJUST TO ACTUAL	(54,517)	0	(73,994)	(73,994)
TOTAL SCHEDULE 3	4,576,381	0	19,267,253	19,267,253

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
JUNE, 2013

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1)	(2)	(3)	(4=2+3)
	Dth	\$	\$	\$
<u>ESTIMATE</u>				
BP ENERGY	142,075	0	576,726	576,726
CARGILL	31,300	0	120,851	120,851
CASTLETON (DEYFUS)	18,800	0	74,294	74,294
CITIGROUP	380,000	0	1,550,600	1,550,600
CONOCOPHI	134,400	0	511,707	511,707
DOMINIONFS	162,000	0	665,820	665,820
EAGLE	61,000	0	239,726	239,726
ENERGY AMERICA	575,000	0	2,447,713	2,447,713
EQUITABLE	30,500	0	116,273	116,273
ESERVICES	1,300	0	4,797	4,797
EXGEN (CONSTE)	124,100	0	479,391	479,391
GAVILON	300,000	0	1,233,150	1,233,150
HESS	179,500	0	742,534	742,534
HESS EN TR	25,000	0	94,725	94,725
IGS	49,700	0	184,017	184,017
J ARON	5,000	0	19,700	19,700
JP MORGAN	250,440	0	1,061,298	1,061,298
NOBLE AMERICA	30,000	0	119,300	119,300
RANGE	300,000	0	1,227,000	1,227,000
SEQUENT	767,003	0	3,097,552	3,097,552
SNYDER BROTHER	4,300	0	16,404	16,404
TENASKA	40,000	0	155,760	155,760
TOTAL	10,000	0	39,800	39,800
UET	163,100	0	618,752	618,752
VITOL	600,000	0	2,514,000	2,514,000
VPEM	28,600	0	108,072	108,072
TOTAL ESTIMATE	4,413,118	0	18,019,961	18,019,961
<u>ADJUST TO ACTUAL</u>				
ENERGY AMERICA	0	0	(29)	(29)
JP MORGAN	0	0	3,844	3,844
GAS LOST DUE TO LINE HITS	(214)	0	(866)	(866)
ICE CHARGES	0	0	374	374
GAS SOLD - RADS 3.11	(2,270)	0	(10,667)	(10,667)
GAS PURCHASES - RADS 3.12	13,603	0	52,290	52,290
FALL BACK PGA - 40	0	0	0	0
FALL BACK PGA - 41	(890)	0	(4,182)	(4,182)
JUST ENERGY - NON COMPLIANCE	0	0	(466)	(466)
PLANET ENERGY - CASH OUT	0	0	44,799	44,799
US GAS & ELECT - NON COMPLIANCE	0	0	(4,424)	(4,424)
OMO/OFO CHARGES	0	0	1,922	1,922
ADJUST. FOR BOOKING ERROR JAN. 2013	(638)	0	0	0
ADJUST. FOR BOOKING ERROR JAN. 2013	(6,598)	0	0	0
ADJUST. FOR BOOKING ERROR FEB. 2013	(248)	0	0	0
ADJUST. FOR BOOKING ERROR FEB. 2013	(12,920)	0	0	0
ADJUST. FOR BOOKING ERROR MAR. 2013	(374)	0	0	0
ADJUST. FOR BOOKING ERROR MAR. 2013	(5,588)	0	0	0
ADJUST. FOR BOOKING ERROR APR. 2013	(248)	0	0	0
ADJUST. FOR BOOKING ERROR APR. 2013	(3,781)	0	0	0
TOTAL ADJUST TO ACTUAL	(20,166)	0	82,595	82,595
TOTAL SCHEDULE 3	4,392,952	0	18,102,556	18,102,556

EXHIBIT 1-D
SCHEDULE 3
SHEET 7 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
JULY, 2013

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
BP ENERGY	36,900	0	135,358	135,358
CARGILL	9,200	0	33,712	33,712
CASTLETON (DREYFUS)	60,000	0	211,827	211,827
CITIGROUP	40,000	0	142,950	142,950
CNX	105,000	0	375,188	375,188
CONOCOPHI	109,400	0	398,265	398,265
CONST.	130,900	0	478,830	478,830
DOMINIONFS	173,600	0	608,815	608,815
DTE	9,400	0	34,827	34,827
EAGLE	147,100	0	530,883	530,883
ENERGY AMERICA	501,600	0	1,956,954	1,956,954
ENERGY COR	40,000	0	151,950	151,950
EQUITABLE RESOURCES MKT	11,000	0	38,390	38,390
ESERVICES	3,600	0	13,490	13,490
GAVILON	372,000	0	1,370,820	1,370,820
HESS	155,700	0	567,197	567,197
HESS EN TR	2,500	0	8,513	8,513
IGS	57,300	0	209,791	209,791
J ARON	30,400	0	105,887	105,887
JP MORGAN	217,612	0	816,864	816,864
MACQUARIE	15,000	0	52,500	52,500
NEXTERA(FP	11,000	0	41,058	41,058
NOBLE GAS MKT	30,000	0	114,300	114,300
PACIFIC SU	2,800	0	9,856	9,856
RANGE	310,000	0	1,087,170	1,087,170
SEQUENT	519,784	0	1,892,590	1,892,590
SOUTH JERSEY	15,000	0	50,600	50,600
STATOIL	10,000	0	37,400	37,400
TENASKA	46,700	0	176,541	176,541
TOTAL	17,000	0	61,950	61,950
UET	224,900	0	820,044	820,044
VITOL	380,000	0	1,394,600	1,394,600
VPEN	30,500	0	113,493	113,493
TOTAL ESTIMATE	3,825,896	0	14,042,609	14,042,609
<u>ADJUST TO ACTUAL</u>				
ENERGY AMERICA	0	0	(8,043)	(8,043)
JP MORGAN	0	0	10,455	10,455
TENN GAS PIPELINE	0	0	483	483
GAS LOST DUE TO LINE HITS	(69)	0	(274)	(274)
ICE CHARGES	0	0	426	426
GAS SOLD - RADS 3.11	(256)	0	(1,191.17)	(1,191)
GAS PURCHASES - RADS 3.12	384	0	1,433.01	1,433
FALL BACK PGA - 40	0	0	0	0
FALL BACK PGA - 41	(1,513)	0	(7,040)	(7,040)
TOTAL ADJUST TO ACTUAL	(1,454)	0	(3,750)	(3,750)
TOTAL SCHEDULE 3	3,824,442	0	14,038,858	14,038,858

EXHIBIT 1-D
SCHEDULE 3
SHEET 8 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
AUGUST, 2013

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
BP ENERGY	38,000	0	126,300	126,300
CARGILL	2,000	0	6,745	6,745
CITIGROUP	129,300	0	446,347	446,347
CNX	5,000	0	17,875	17,875
CONOCO	12,000	0	40,110	40,110
CONSTELLAT	121,500	0	403,553	403,553
DOMINIONFS	181,300	0	591,346	591,346
EDF EAGLE	32,500	0	113,034	113,034
ENERGY AMERICA	468,300	0	1,707,809	1,707,809
ENERGY COR	56,000	0	198,420	198,420
EQUITABLE RESOURCES MKT	34,300	0	119,617	119,617
GAVILON	619,990	0	2,111,720	2,111,720
HESS	353,000	0	1,208,180	1,208,180
HESS EN TR	20,000	0	67,575	67,575
IGS	10,000	0	35,750	35,750
JP MORGAN	330,471	0	1,160,208	1,160,208
NEXTERA(FP	63,500	0	214,453	214,453
NOBLE AMERICA	17,500	0	59,369	59,369
NOBLE GAS MKT	25,800	0	89,011	89,011
PACIFIC SU	11,100	0	37,750	37,750
RANGE	310,000	0	1,010,290	1,010,290
SEQUENT	239,500	0	810,219	810,219
SNYDER BROS	1,200	0	4,282	4,282
TOTAL	10,000	0	34,675	34,675
UET	94,400	0	322,474	322,474
VPEM	141,700	0	476,557	476,557
TOTAL ESTIMATE	3,328,361	0	11,413,666	11,413,666
<u>ADJUST TO ACTUAL</u>				
ENERGY AMERICA	0	0	(9,761)	(9,761)
JP MORGAN	0	0	4,236	4,236
GAS LOST DUE TO LINE HITS	(234)	0	(903)	(903)
ICE CHARGES	0	0	515	515
GAS SOLD - RADS 3.11	(1,042)	0	(4,212)	(4,212)
GAS PURCHASES - RADS 3.12	5,073	0	17,399	17,399
FALL BACK PGA - 40	0	0	0	0
FALL BACK PGA - 41	(4,510)	0	(18,231)	(18,231)
ANNUAL CASH OUT PURCHASES/SALES	(465,911)	0	(892,219)	(892,219)
TOTAL ADJUST TO ACTUAL	(466,624)	0	(903,176)	(903,176)
TOTAL SCHEDULE 3	2,861,737	0	10,510,489	10,510,489

EXHIBIT 1-D
SCHEDULE 3
SHEET 9 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
SEPTEMBER, 2013

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
BP ENERGY	42,700	0	153,543	153,543
CARGILL	15,500	0	57,538	57,538
CASTLETON (DREYFUS)	15,000	0	54,675	54,675
CITIGROUP	98,200	0	357,928	357,928
CNX	6,800	0	25,619	25,619
CONST.	135,000	0	488,550	488,550
DOMINIONFS	75,000	0	245,025	245,025
DTE	12,000	0	44,425	44,425
EAGLE	45,200	0	170,233	170,233
ENERGYAMER	441,800	0	1,678,316	1,678,316
EQUITABLE RESOURCES MKT	278,000	0	995,975	995,975
GAVILON	179,295	0	631,118	631,118
HESS	51,800	0	189,798	189,798
IGS	21,700	0	80,398	80,398
JP MORGAN	159,300	0	579,012	579,012
MAC COOK	33,600	0	122,768	122,768
MIECO	9,300	0	34,143	34,143
NEW JERSEY RESOURCES	200,000	0	750,000	750,000
NEXTERA(FP	133,600	0	489,401	489,401
NOBLE GAS MKT	56,000	0	205,955	205,955
PACIFIC SU	178,000	0	649,814	649,814
PPL	3,000	0	11,063	11,063
SEQUENT	293,899	0	1,079,849	1,079,849
SOUTH JERSEY	12,000	0	44,635	44,635
TENASKA	10,000	0	36,800	36,800
TWIN EAGLE	32,100	0	118,718	118,718
UET	168,750	0	618,699	618,699
VIRGPOWER	120,300	0	442,523	442,523
TOTAL ESTIMATE	2,827,844	0	10,356,520	10,356,520
<u>ADJUST TO ACTUAL</u>				
JP MORGAN	0	0	6,028	6,028
ENERGYAMER	0	0	(19,553)	(19,553)
GAS LOST DUE TO LINE HITS	(68)	0	(257)	(257)
ICE CHARGES	0	0	472	472
GAS SOLD - RADS 3.11	(126)	0	(489)	(489)
GAS PURCHASES - RADS 3.12	7,455	0	23,953	23,953
FALL BACK PGA - 40	0	0	0	0
FALL BACK PGA - 41	(1,295)	0	(5,021)	(5,021)
TO CORRECT AUGUST BOOKING -				
ANNUAL CASH OUT PURCHASES/SALES	232,955	0	0	0
TOTAL ADJUST TO ACTUAL	238,921	0	5,133	5,133
TOTAL SCHEDULE 3	3,066,765	0	10,361,653	10,361,653

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
OCTOBER, 2013

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
ASSOC (URS)	2,000	0	7,160	7,160
BNPP-FORTIN	20,000	0	75,400	75,400
BP ENERGY	55,900	0	206,934	206,934
CASTLETON (DREYFUS)	20,000	0	74,550	74,550
CITIGROUP	18,000	0	65,550	65,550
CONOCO	900	0	3,319	3,319
CONST.	432,085	0	1,609,554	1,609,554
DOMINIONFS	185,000	0	630,765	630,765
EAGLE	90,000	0	333,213	333,213
ENERGY AMER	355,400	0	1,322,088	1,322,088
GAVILON	213,760	0	739,610	739,610
GAZPROM	39,100	0	142,645	142,645
HESS	48,400	0	175,923	175,923
HESS EN TR	10,000	0	37,275	37,275
IGS	38,200	0	143,409	143,409
INTEGRYS	2,500	0	9,250	9,250
JP MORGAN	245,016	0	880,631	880,631
MACQUARIE	19,279	0	71,856	71,856
NEXTERA(FP	24,100	0	90,287	90,287
NOBLE AMERICA	22,200	0	81,863	81,863
NOBLE GAS MKT	13,400	0	50,125	50,125
SEQUENT	242,500	0	900,581	900,581
SNYDER BROS	6,300	0	23,561	23,561
SOUTH JERSEY	35,000	0	129,525	129,525
TENASKA	63,000	0	235,330	235,330
TWIN EAGLE	14,300	0	52,279	52,279
UET	146,900	0	547,096	547,096
TOTAL ESTIMATE	2,363,240	0	8,639,776	8,639,776
<u>ADJUST TO ACTUAL</u>				
ENERGYAMER	0	0	(29,529)	(29,529)
TENN GAS PIPELINE	0	0	356	356
GAS LOST DUE TO LINE HITS	(382)	0	(1,531)	(1,531)
ICE CHARGES	0	0	533	533
GAS SOLD - RADS 3.11	(183)	0	(729)	(729)
GAS PURCHASES - RADS 3.12	3,390	0	11,933	11,933
FALL BACK PGA - 40	0	0	0	0
FALL BACK PGA - 41	(390)	0	(1,553)	(1,553)
RECORD HEDGING LOSS	0	0	231,300	231,300
TOTAL ADJUST TO ACTUAL	2,435	0	210,780	210,780
TOTAL SCHEDULE 3	2,365,675	0	8,850,556	8,850,556

EXHIBIT 1-D
SCHEDULE 3
SHEET 11 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
NOVEMBER, 2013

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
BNPP-FORTIN	7,600	0	28,019	28,019
BP ENERGY	171,700	0	595,828	595,828
CHEVRONTE	57,000	0	192,700	192,700
CITIGROUP	5,000	0	18,150	18,150
CNX	20,000	0	71,200	71,200
COLONIAL ENERGY INC	65,200	0	230,268	230,268
CONOCO	5,000	0	18,013	18,013
CONST.	1,141,994	0	4,266,969	4,266,969
DOMINIONFS	15,000	0	53,100	53,100
EAGLE	50,300	0	184,981	184,981
ENERGYAMER	155,300	0	578,644	578,644
EQUITABLE RESOURCES MKT	15,000	0	52,500	52,500
HESS	187,200	0	684,154	684,154
HESS EN TR	35,000	0	128,375	128,375
IGS	18,400	0	66,513	66,513
INTEGRYS	8,800	0	33,374	33,374
J ARON	10,000	0	33,900	33,900
CASTLETON (DREYFUS)	7,500	0	25,988	25,988
MACQUARIE	10,500	0	37,590	37,590
MIECO	4,800	0	17,496	17,496
NEXTERA(FP	203,500	0	750,008	750,008
NOBLE AMERICA	30,000	0	101,475	101,475
NOBLE GAS MKT	37,300	0	139,885	139,885
PACIFIC SU	230,400	0	870,826	870,826
SEQUENT	144,300	0	524,096	524,096
SNYDER BROS	12,100	0	43,810	43,810
SOUTH JERSEY	115,100	0	413,672	413,672
SPRAGUE	200	0	763	763
SW ENERGY	5,000	0	17,975	17,975
TENASKA	500	0	1,800	1,800
TOTAL S.A.	159,824	0	551,043	551,043
TWIN EAGLE	52,400	0	182,728	182,728
UET	147,100	0	536,716	536,716
TOTAL ESTIMATE	3,129,018	0	11,452,555	11,452,555
<u>ADJUST TO ACTUAL</u>				
ENERGYAMER	0	0	(21,893)	(21,893)
JP MORGAN	0	0	9,506	9,506
UET	0	0	(4)	(4)
GAS LOST DUE TO LINE HITS	(631)	0	(2,564)	(2,564)
ICE CHARGES	0	0	592	592
GAS SOLD - RADS 3.11	(2,947)	0	(12,168)	(12,168)
GAS PURCHASES - RADS 3.12	29,166	0	102,081	102,081
FALL BACK PGA - 40	0	0	0	0
FALL BACK PGA - 41	(2,218)	0	(9,158)	(9,158)
SUPPLY VARIANCE - TRUE UP CORRECTION	2,975,291	0	12,206,787	12,206,787
NON-COMPLIANCE CHARGE	0	0	(1,981)	(1,981)
RECORD HEDGING LOSS	0	0	695,130	695,130
TOTAL ADJUST TO ACTUAL	2,998,661	0	12,966,330	12,966,330
TOTAL SCHEDULE 3	6,127,679	0	24,418,885	24,418,885

EXHIBIT 1-D
SCHEDULE 3
SHEET 12 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
DECEMBER, 2013

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
BNPP-FORTIN	11,400	0	41,952	41,952
BP ENERGY	8,800	0	37,510	37,510
CHEVRONTE	119,979	0	449,021	449,021
CITIGROUP	7,200	0	28,026	28,026
CNX	313,100	0	1,177,256	1,177,256
COLONIAL ENERGY INC	31,500	0	126,441	126,441
CONOCO, INC.	93,802	0	351,054	351,054
CONST.	649,109	0	2,577,774	2,577,774
DTE ENERGY	7,000	0	28,735	28,735
EAGLE	700	0	2,714	2,714
ENERGYAMER	200,400	0	809,157	809,157
EQUITABLE RESOURCES MKT	12,600	0	51,186	51,186
GAZPROM	5,000	0	19,150	19,150
HESS	23,300	0	93,831	93,831
IGS	10,000	0	39,000	39,000
MACQUARIE	4,200	0	16,296	16,296
NEW JERSEY RESOURCES	9,800	0	41,846	41,846
PACIFIC SU	15,000	0	57,575	57,575
SEQUENT	1,008,849	0	3,785,064	3,785,064
SWENERGY	270,682	0	1,015,383	1,015,383
TENASKAGS	337,900	0	1,280,641	1,280,641
TWIN EAGLE	5,000	0	20,575	20,575
UET	3,200	0	12,956	12,956
TOTAL ESTIMATE	3,148,521	0	12,063,143	12,063,143
<u>ADJUST TO ACTUAL</u>				
BP ENERGY	0	0	75	75
ENERGYAMER	0	0	(6,021)	(6,021)
CONST.	0	0	(1,395)	(1,395)
GAS LOST DUE TO LINE HITS	(662)	0	(2,470)	(2,470)
ICE CHARGES	0	0	728	728
GAS SOLD - RADS 3.11	(17,281)	0	(68,196)	(68,196)
GAS PURCHASES - RADS 3.12	12,474	0	41,242	41,242
FALL BACK PGA - 40	0	0	0	0
FALL BACK PGA - 41	(6,811)	0	(26,878)	(26,878)
SUPPLY VARIANCE - PURCHASES	245,780	0	1,246,862	1,246,862
SUPPLY VARIANCE - SALES	(83,662)	0	(365,838)	(365,838)
RECORD HEDGING GAIN	0	0	(191,300)	(191,300)
TOTAL ADJUST TO ACTUAL	149,838	0	626,808	626,808
TOTAL SCHEDULE 3	3,298,359	0	12,689,952	12,689,952

EXHIBIT 1-D
SCHEDULE 3
SHEET 13 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
JANUARY, 2014

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
BP ENERGY	10,000	0	42,150	42,150
CASTLETON (DREYFUS)	19,500	0	100,949	100,949
CHEVRONTE	120,063	0	521,374	521,374
CITIGROUP	447,000	0	2,325,250	2,325,250
CNX	313,100	0	1,327,544	1,327,544
COLONIAL ENERGY INC	443,000	0	1,986,120	1,986,120
CONOCO, INC.	93,868	0	407,622	407,622
CONST.	395,837	0	1,821,783	1,821,783
DTE ENERGY	1,600	0	8,640	8,640
EAGLE	1,600	0	7,524	7,524
ENERGYAMER	593,700	0	3,054,041	3,054,041
EQUITABLE	10,000	0	44,700	44,700
ESERVICES	1,000	0	4,610	4,610
HESS	112,200	0	573,618	573,618
IGS	106,600	0	539,359	539,359
INTEGRYS	3,000	0	15,135	15,135
MACQUARIE	10,000	0	45,855	45,855
NEXTERA(FP	8,000	0	36,880	36,880
NOBLE GAS MKT	109,000	0	578,310	578,310
RANGE	15,000	0	65,250	65,250
SEQUENT	1,323,839	0	5,899,478	5,899,478
SOUTH JERSEY	40,500	0	235,601	235,601
SWENERGY	270,751	0	1,149,820	1,149,820
TENASKA	35,000	0	186,075	186,075
TENASKAGS	337,810	0	1,749,856	1,749,856
TOTAL	10,000	0	52,850	52,850
TWIN EAGLE	3,900	0	17,810	17,810
UET	81,900	0	437,449	437,449
VPEM	500	0	2,345	2,345
TOTAL ESTIMATE	4,918,268	0	23,237,995	23,237,995
<u>ADJUST TO ACTUAL</u>				
ENERGY AMER	0	0	(568)	(568)
TENN GAS PIPELINE	0	0	4	4
GAS LOST DUE TO LINE HITS	(401)	0	(2,119)	(2,119)
ICE CHARGES	0	0	410	410
GAS SOLD - RADS 3.11	(7,740)	0	(52,082)	(52,082)
GAS PURCHASES - RADS 3.12	26,067	0	97,751	97,751
FALL BACK PGA - 40	0	0	0	0
FALL BACK PGA - 41	(6,794)	0	(45,583)	(45,583)
SUPPLY VARIANCE - SALES	(282,829)	0	(1,180,126)	(1,180,126)
BANK PURCHASE ADJUSTMENT	(117)	0	(5,656)	(5,656)
RECORD HEDGING LOSS	0	0	(918,690)	(918,690)
TOTAL ADJUST TO ACTUAL	(271,814)	0	(2,106,659)	(2,106,659)
TOTAL SCHEDULE 3	4,646,454	0	21,131,336	21,131,336

EXHIBIT 1-D
SCHEDULE 4
SHEET 1 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES
FROM LOCAL PRODUCERS

LINE NO.	DESCRIPTION	VOLUME (1) DTH	DEMAND DOLLARS (2) \$	COMMODITY DOLLARS (3) \$	TOTAL DOLLARS (4=2+3) \$
1	FEBRUARY 2013	15,719	0	59,158	59,158
2	MARCH	12,305	0	32,332	32,332
3	APRIL	11,790	0	34,874	34,874
4	MAY	17,717	0	61,055	61,055
5	JUNE	14,297	0	62,032	62,032
6	JULY	14,971	0	60,182	60,182
7	AUGUST	10,733	0	42,324	42,324
8	SEPTEMBER	15,955	0	57,981	57,981
9	OCTOBER	13,531	0	36,533	36,533
10	NOVEMBER	15,640	0	52,890	52,890
11	DECEMBER	18,586	0	60,780	60,780
12	JANUARY 2014	<u>11,789</u>	<u>0</u>	<u>40,373</u>	<u>40,373</u>
13	TOTAL	<u><u>173,033</u></u>	<u><u>0</u></u>	<u><u>600,515</u></u>	<u><u>600,515</u></u>

EXHIBIT 1-D
SCHEDULE 4
SHEET 2 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO.	MONTH	BLX, INC. 11591			WILLIAM MCINTIRE COAL 17356			BRUDERHOF COMMUNITIES IN PA 11934		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(7) DTH	(8) \$/DTH	(9=7*8) \$	(7) DTH	(8) \$/DTH	(9=7*8) \$	(10) DTH	(11) \$/DTH	(12=10*11) \$
1	FEBRUARY 2013	198	3.60	714	7	3.70	28	465	3.65	1,697
2	ADJUSTMENT	91		354	(611)		(2,053)	(171)		(471)
3	MARCH	200	3.19	636	12	3.29	39	500	3.24	1,622
4	ADJUSTMENT	1		(78)	(1,374)		(4,948)	34		(75)
5	APRIL	150	3.08	461	12	3.18	38	446	3.14	1,399
6	ADJUSTMENT	(51)		(175)	0		(1)	(56)		(222)
7	MAY	145	3.32	481	13	3.42	44	601	3.37	2,028
8	ADJUSTMENT	(4)		19	1		6	157		628
9	JUNE	193	3.84	743	1	3.94	4	386	3.89	1,501
10	ADJUSTMENT	48		263	(12)		(40)	(216)		(527)
11	JULY	185	4.00	738	0	0.00	0	493	4.04	1,992
12	ADJUSTMENT	(9)		(6)	(1)		(4)	107		491
13	AUGUST	220	3.98	875	1	4.07	4	516	4.02	2,075
14	ADJUSTMENT	35		137	1		4	21		82
15	SEPTEMBER	12	3.50	41	1	3.60	4	601	3.55	2,135
16	ADJUSTMENT	(208)		(834)	0		(1)	87		61
17	OCTOBER	114	3.27	374	5	3.37	18	460	3.33	1,529
18	ADJUSTMENT	103		333	4		14	(143)		(606)
19	NOVEMBER	95	3.35	318	0	0.00	0	529	3.40	1,802
20	ADJUSTMENT	(19)		(57)	(5)		(18)	70		273
21	DECEMBER	75	3.31	248	1	3.41	4	452	3.36	1,518
22	ADJUSTMENT	(21)		(70)	1		4	(81)		(284)
23	JANUARY 2014	312	3.51	1,096	0	0.00	0	433	3.40	1,471
24	ADJUSTMENT	238		848	(1)		(4)	(14)		(47)
25	TOTAL	<u>2,103</u>		<u>7,462</u>	<u>(1,944)</u>		<u>(6,857)</u>	<u>5,675</u>		<u>20,072</u>

EXHIBIT 1-D
SCHEDULE 4
SHEET 3 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO.	MONTH	BUCKEYE ENERGY, INC. 11631			CGAS EXPLORATION 11335			CRUDEACO OIL & GAS 11534			D N STOVER 13721		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7)	(8)	(9=7*8)	(10)	(11)	(12=10*11)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$	DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY 2013	269	3.60	969	764	3.51	2,681	409	3.65	1,494	2,883	3.60	10,391
2	ADJUSTMENT	(103)		(280)	(227)		(559)	(267)		(810)	(376)		(564)
3	MARCH	326	3.19	1,040	797	3.10	2,474	409	3.24	1,326	2,417	3.19	7,705
4	ADJUSTMENT	57		71	32		(207)	(1)		(168)	(471)		(2,686)
5	APRIL	284	3.08	876	724	3.00	2,171	457	3.14	1,433	2,263	3.08	6,972
6	ADJUSTMENT	(43)		(163)	(77)		(304)	46		107	(165)		(733)
7	MAY	366	3.32	1,214	828	3.23	2,675	521	3.37	1,756	2,803	3.32	9,295
8	ADJUSTMENT	83		337	106		505	65		323	549		2,323
9	JUNE	284	3.84	1,090	589	3.75	2,208	727	3.89	2,830	3,047	3.84	11,713
10	ADJUSTMENT	(83)		(124)	(240)		(467)	206		1,074	242		2,418
11	JULY	285	4.00	1,137	821	3.90	3,205	739	4.04	2,986	2,806	4.00	11,210
12	ADJUSTMENT	1		47	233		997	12		156	(239)		(503)
13	AUGUST	308	3.98	1,223	827	3.88	3,210	432	4.02	1,736	2,605	3.98	10,356
14	ADJUSTMENT	22		86	1		4	(311)		(1,250)	(215)		(854)
15	SEPTEMBER	325	3.50	1,136	1,013	3.41	3,457	184	3.55	653	2,322	3.50	8,118
16	ADJUSTMENT	18		(87)	189		248	(246)		(1,083)	(274)		(2,238)
17	OCTOBER	301	3.27	985	753	3.19	2,401	154	3.33	513	2,554	3.27	8,356
18	ADJUSTMENT	(25)		(151)	(264)		(1,056)	(31)		(140)	224		238
19	NOVEMBER	322	3.35	1,079	873	3.26	2,851	1,024	3.40	3,487	2,415	3.35	8,086
20	ADJUSTMENT	21		95	93		450	870		2,973	(137)		(269)
21	DECEMBER	289	3.31	955	707	3.22	2,279	965	3.36	3,245	2,770	3.31	9,162
22	ADJUSTMENT	(36)		(124)	(172)		(573)	(66)		(242)	339		1,075
23	JANUARY 2014	278	3.51	975	678	3.25	2,205	444	3.40	1,507	2,518	3.51	8,849
24	ADJUSTMENT	(8)		20	4		(74)	(512)		(1,737)	(227)		(313)
25	TOTAL	3,540		12,405	9,053		30,783	6,231		22,170	30,652		108,107

EXHIBIT 1-D
SCHEDULE 4
SHEET 4 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO	MONTH	DEVELOPED RESOURCES INC 15854			DICK RADAKER 1710			DONALD DEITZ 17266		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7)	(8)	(9=7*8)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY 2013	1,076	3.65	3,931	43	2.28	98	294	3.70	1,089
2	ADJUSTMENT	823		3,068	5		13	(390)		(1,211)
3	MARCH	283	3.24	919	48	2.23	108	84	3.29	275
4	ADJUSTMENT	(795)		(3,011)	5		10	(211)		(814)
5	APRIL	167	3.14	524	39	2.26	88	351	3.18	1,118
6	ADJUSTMENT	(117)		(395)	(10)		(20)	267		843
7	MAY	235	3.37	793	18	2.19	40	632	3.42	2,162
8	ADJUSTMENT	69		269	(20)		(48)	282		1,043
9	JUNE	197	3.89	765	8	2.33	18	737	3.94	2,902
10	ADJUSTMENT	(39)		(28)	(11)		(23)	104		740
11	JULY	261	4.04	1,055	3	2.33	8	343	4.09	1,400
12	ADJUSTMENT	64		290	(4)		(10)	(394)		(1,501)
13	AUGUST	227	4.02	911	3	2.32	8	459	4.07	1,866
14	ADJUSTMENT	(36)		(143)	0		0	114		465
15	SEPTEMBER	248	3.55	882	3	2.32	8	783	3.60	2,817
16	ADJUSTMENT	23		(29)	0		0	326		952
17	OCTOBER	260	3.33	865	3	2.32	8	862	3.37	2,908
18	ADJUSTMENT	11		(17)	0		0	76		91
19	NOVEMBER	253	3.40	862	15	2.32	35	741	3.45	2,556
20	ADJUSTMENT	(7)		(3)	12		28	(121)		(353)
21	DECEMBER	700	3.36	2,354	28	2.30	65	681	3.41	2,320
22	ADJUSTMENT	445		1,492	13		30	(65)		(236)
23	JANUARY 2014	339	3.39	1,150	49	2.35	115	169	3.44	581
24	ADJUSTMENT	(355)		(1,205)	21		50	(531)		(1,739)
25	TOTAL	<u>4,334</u>		<u>15,299</u>	<u>273</u>		<u>625</u>	<u>5,592</u>		<u>20,275</u>

EXHIBIT 1-D
SCHEDULE 4
SHEET 5 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO.	MONTH	EASTERN AMERICAN ENERGY 1100			CHERRY RUN RESOURCE 17154			EOG RESOURCES APPALACHIAN LLC 1717		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1*2) \$	(4) DTH	(5) \$/DTH	(6=4*5) \$	(10) DTH	(11) \$/DTH	(12=10*11) \$
1	FEBRUARY 2013	11	1.96	21	1,180	3.65	4,309	241	1.89	456
2	ADJUSTMENT	(17)		(32)	(4)		272	(19)		(38)
3	MARCH	5	1.96	11	1,237	3.24	4,012	241	1.89	456
4	ADJUSTMENT	(5)		(11)	55		(296)	0		0
5	APRIL	0	0.00	0	1,191	3.14	3,735	224	1.88	422
6	ADJUSTMENT	(5)		(11)	(52)		(278)	(18)		(34)
7	MAY	0	0.00	0	1,180	3.37	3,978	254	1.89	481
8	ADJUSTMENT	0		0	(6)		243	31		59
9	JUNE	19	1.85	36	1,184	3.89	4,606	286	1.89	540
10	ADJUSTMENT	19		36	3		628	31		59
11	JULY	241	1.89	454	1,155	4.04	4,670	280	1.89	529
12	ADJUSTMENT	221		418	(28)		63	(5)		(11)
13	AUGUST	25	1.95	48	695	4.02	2,795	263	1.95	512
14	ADJUSTMENT	(217)		(405)	(466)		(1,875)	(18)		(17)
15	SEPTEMBER	29	1.95	57	692	3.55	2,460	277	1.95	542
16	ADJUSTMENT	4		8	0		(335)	15		29
17	OCTOBER	15	1.95	29	780	3.33	2,596	257	1.95	500
18	ADJUSTMENT	(14)		(27)	85		135	(21)		(42)
19	NOVEMBER	0	0.00	0	533	3.40	1,813	245	1.95	477
20	ADJUSTMENT	(15)		(29)	(220)		(783)	(12)		(23)
21	DECEMBER	0	0.00	0	1,257	3.36	4,227	221	1.93	428
22	ADJUSTMENT	0		0	753		2,414	(25)		(48)
23	JANUARY 2014	0	0.00	0	1,253	3.39	4,252	200	1.95	391
24	ADJUSTMENT	0		0	7		26	(19)		(38)
25	TOTAL	<u>316</u>		<u>603</u>	<u>12,463</u>		<u>43,669</u>	<u>2,930</u>		<u>5,630</u>

EXHIBIT 1-D
SCHEDULE 4
SHEET 6 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO	MONTH	ERIC CICIARELLI 14735			GLEN CHRISTY 17334			ELMS BROTHERS & CO. LTD 1460			JOHN H WEAVER SR 11385		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7)	(8)	(9=7*8)	(7)	(8)	(9=7*8)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$	DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY 2013	92	3.51	323	0	0.00	0	610	1.90	1,157	437	3.51	1,534
2	ADJUSTMENT	(168)		(527)	(109)		(372)	5		11	(46)		(44)
3	MARCH	167	3.10	519	0	0.00	0	190	1.89	359	388	3.10	1,205
4	ADJUSTMENT	75		196	0		0	(422)		(798)	(49)		(329)
5	APRIL	240	3.00	720	0	0.00	0	0	0.00	0	405	3.00	1,214
6	ADJUSTMENT	72		201	0		0	(191)		(359)	15		9
7	MAY	223	3.23	722	0	0.00	0	0	0.00	0	390	3.23	1,260
8	ADJUSTMENT	(16)		1	0		0	0		0	(14)		45
9	JUNE	191	3.75	717	0	0.00	0	0	0.00	0	489	3.75	1,834
10	ADJUSTMENT	(32)		(4)	0		0	0		0	99		574
11	JULY	199	3.90	775	0	0.00	0	0	0.00	0	507	3.90	1,978
12	ADJUSTMENT	8		58	0		0	0		0	18		144
13	AUGUST	33	3.88	130	0	0.00	0	0	0.00	0	545	3.88	2,116
14	ADJUSTMENT	(166)		(645)	0		0	0		0	36		138
15	SEPTEMBER	318	3.41	1,086	0	0.00	0	0	0.00	0	544	3.41	1,857
16	ADJUSTMENT	285		956	0		0	0		0	1		(259)
17	OCTOBER	88	3.19	282	0	0.00	0	0	0.00	0	489	3.19	1,558
18	ADJUSTMENT	(231)		(804)	0		0	0		0	(57)		(299)
19	NOVEMBER	108	3.26	352	0	0.00	0	0	0.00	0	500	3.26	1,633
20	ADJUSTMENT	20		70	0		0	0		0	12		75
21	DECEMBER	181	3.22	585	0	0.00	0	0	0.00	0	539	3.22	1,740
22	ADJUSTMENT	72		233	0		0	0		0	3		106
23	JANUARY 2014	254	3.25	826	0	0.00	0	0	0.00	0	365	3.25	1,187
24	ADJUSTMENT	74		242	0		0	0		0	(170)		(553)
25	TOTAL	2,089		7,014	(109)		(372)	193		370	5,447		18,724

EXHIBIT 1-D
SCHEDULE 4
SHEET 7 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO.	MONTH	KAHLE HAHN 17285			MARYGLENN FMS & ORCH 17336			STORM KING ENERGY 17346		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7)	(8)	(9=7*8)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY 2013	4,076	3.51	14,311	86	3.70	317	861	3.70	3,184
2	ADJUSTMENT	(109)		633	86		317	(532)		(1,500)
3	MARCH	4,096	3.10	12,710	71	3.29	233	638	3.29	2,100
4	ADJUSTMENT	12		(1,600)	(15)		(84)	631		2,073
5	APRIL	3,384	3.00	10,141	63	3.18	199	574	3.18	1,828
6	ADJUSTMENT	(730)		(2,568)	(9)		(34)	(67)		(272)
7	MAY	3,667	3.23	11,852	127	3.42	433	711	3.42	2,430
8	ADJUSTMENT	296		1,711	64		234	138		601
9	JUNE	3,172	3.75	11,896	99	3.94	389	608	3.94	2,394
10	ADJUSTMENT	(499)		43	(28)		(44)	(103)		(35)
11	JULY	2,742	3.90	10,699	75	4.09	307	634	4.09	2,590
12	ADJUSTMENT	(427)		(1,195)	(24)		(82)	26		196
13	AUGUST	2,389	3.88	9,276	57	4.07	233	273	4.07	1,111
14	ADJUSTMENT	(367)		(1,425)	(18)		(75)	(364)		(1,479)
15	SEPTEMBER	2,758	3.41	9,413	45	3.60	163	981	3.60	3,529
16	ADJUSTMENT	377		137	(12)		(70)	709		2,419
17	OCTOBER	2,449	3.19	7,808	37	3.37	124	1,105	3.37	3,727
18	ADJUSTMENT	(319)		(1,605)	(8)		(39)	121		198
19	NOVEMBER	3,096	3.26	10,105	35	3.45	119	1,069	3.45	3,687
20	ADJUSTMENT	648		2,297	(2)		(5)	(35)		(41)
21	DECEMBER	3,926	3.22	12,660	126	3.41	429	1,047	3.41	3,571
22	ADJUSTMENT	810		2,554	91		310	(29)		(116)
23	JANUARY 2014	3,701	3.25	12,043	58	3.44	200	721	3.44	2,479
24	ADJUSTMENT	(189)		(616)	(67)		(229)	(317)		(1,092)
25	TOTAL	<u>38,959</u>		<u>131,276</u>	<u>935</u>		<u>3,345</u>	<u>9,399</u>		<u>33,581</u>

EXHIBIT 1-D
SCHEDULE 4
SHEET 8 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO	MONTH	QUESTA PETROLEUM COMPANY 11345			STEWART INC 11311			J.D. EXPLORATION 17131			ATLAS RESOURCES LLC 17156		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1*2)	(7)	(8)	(9=7*8)	(10)	(11)	(12=10*11)	(13)	(14)	(15=13*14)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$	DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY 2013	593	3.51	2,083	764	3.60	2,752	1,384	3.60	4,987	0	0.00	0
2	ADJUSTMENT	(91)		(153)	(169)		(383)	1,377		4,966	0		0
3	MARCH	770	3.10	2,391	767	3.19	2,445	892	3.19	2,842	0	0.00	0
4	ADJUSTMENT	176		308	2		(307)	29		(342)	0		0
5	APRIL	425	3.00	1,273	778	3.08	2,397	1,019	3.08	3,141	0	0.00	0
6	ADJUSTMENT	(349)		(1,118)	8		(48)	124		299	0		0
7	MAY	636	3.23	2,054	700	3.32	2,321	1,383	3.32	4,585	0	0.00	0
8	ADJUSTMENT	213		782	(75)		(76)	367		1,445	0		0
9	JUNE	741	3.75	2,781	796	3.84	3,060	1,116	3.84	4,291	0	0.00	0
10	ADJUSTMENT	105		726	96		739	(268)		(294)	0		0
11	JULY	663	3.90	2,585	1,228	4.00	4,908	1,257	4.00	5,024	0	0.00	0
12	ADJUSTMENT	(78)		(195)	433		1,847	142		733	0		0
13	AUGUST	631	3.88	2,451	1,047	3.98	4,161	1,306	3.98	5,191	0	0.00	0
14	ADJUSTMENT	(35)		(134)	(188)		(746)	42		167	0		0
15	SEPTEMBER	753	3.41	2,569	1,061	3.50	3,711	1,200	3.50	4,196	234	22.61	5,300
16	ADJUSTMENT	124		118	18		(450)	(101)		(995)	234		5,300
17	OCTOBER	661	3.19	2,109	1,120	3.27	3,664	1,291	3.27	4,225	223	3.37	753
18	ADJUSTMENT	(94)		(460)	55		(47)	87		29	(12)		(4,546)
19	NOVEMBER	761	3.26	2,485	977	3.35	3,271	996	3.35	3,336	220	3.45	759
20	ADJUSTMENT	100		376	(142)		(393)	(295)		(890)	(3)		5
21	DECEMBER	745	3.22	2,401	868	3.31	2,872	935	3.31	3,091	233	3.41	796
22	ADJUSTMENT	(21)		(84)	(115)		(399)	(68)		(245)	12		37
23	JANUARY 2014	583	3.25	1,897	821	3.51	2,884	797	3.51	2,801	218	3.45	751
24	ADJUSTMENT	(155)		(504)	(39)		12	(129)		(290)	(13)		(44)
25	TOTAL	<u>7,857</u>		<u>26,739</u>	<u>10,811</u>		<u>38,196</u>	<u>14,884</u>		<u>52,293</u>	<u>1,348</u>		<u>9,110</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 1 OF 11

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS
APPLICABLE TO NET
GAS STORED UNDERGROUND

LINE NO.	MONTH	VOLUMES (1) DTH	DEMAND DOLLARS (2) \$	COMMODITY DOLLARS (3) \$	TOTAL DOLLARS (4=2+3) \$
1	FEBRUARY 2013	5,926,721	1,452,026	20,722,605	22,174,631
2	MARCH	4,607,590	1,452,026	16,215,972	17,667,998
3	APRIL	(3,919,906)	1,452,026	(18,082,241)	(16,630,216)
4	MAY	(3,281,634)	1,452,026	(14,540,213)	(13,088,188)
5	JUNE	(4,672,313)	1,452,026	(20,082,167)	(18,630,141)
6	JULY	(3,993,868)	1,452,026	(14,952,007)	(13,499,982)
7	AUGUST	(4,075,915)	1,452,026	(15,415,320)	(13,963,294)
8	SEPTEMBER	(3,369,431)	1,452,026	(12,823,426)	(11,371,401)
9	OCTOBER	(1,129,036)	1,452,026	(4,382,004)	(2,929,978)
10	NOVEMBER	1,699,701	1,452,026	6,865,225	8,317,250
11	DECEMBER	5,406,752	1,452,233	21,956,591	23,408,824
12	JANUARY 2014	6,566,793	1,452,129	26,867,182	28,319,312
13	TOTAL	(234,546)	17,424,618	(7,649,803)	9,774,815

EXHIBIT 1-D
SCHEDULE 5
SHEET 2 OF 11

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
BLACKHAWK FACILITY

LINE NO.	MONTH	VOLUME (STORED) INJECTED	RATE	AMOUNT	VOLUME (STORED) WITHDRAWN	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(1) DTH	(2) \$/DTH	(3=1x2) \$
1	FEBRUARY 2013	0	3.9229	0	0	3.4207	0
2	ADJUSTMENT	0	3.9229	0	69	3.4207	236
3	ADJUSTMENT	0	0.0000	0	0	0.0000	(271)
4	MARCH	0	4.1285	0	69	3.4214	236
5	ADJUSTMENT	0	0.0000	0	0	0.0000	(285)
6	ADJUSTMENT	(463)	0.0000	0	328	0.0000	0
7	APRIL	0	4.7644	0	69	4.0212	277
8	ADJUSTMENT	0	4.7644	0	0	4.0212	(329)
9	MAY	0	4.4428	0	69	4.1421	286
10	ADJUSTMENT	0	4.4428	0	0	4.1421	(307)
11	JUNE	0	4.3101	0	374	4.1911	1,567
12	ADJUSTMENT	0	4.3101	0	0	4.1911	(297)
13	JULY	0	3.7663	0	69	4.1067	283
14	ADJUSTMENT	0	3.7663	0	0	4.1067	(260)
15	AUGUST	(703)	3.8051	(2,675)	69	4.0552	280
16	ADJUSTMENT	0	3.8051	(263)	0	4.0552	0
17	SEPTEMBER	0	3.8414	0	69	4.0270	278
18	ADJUSTMENT	0	3.8414	0	0	4.0270	(265)
19	OCTOBER	0	3.9022	0	69	4.0220	278
20	ADJUSTMENT	0	3.9022	0	0	4.0220	(269)
21	NOVEMBER	0	4.0684	0	69	4.0223	278
22	ADJUSTMENT	0	4.0684	0	0	4.0223	(281)
23	DECEMBER	(533)	4.0428	(2,155)	69	4.0224	278
24	ADJUSTMENT	0	4.0428	0	0	4.0224	(279)
25	ADJUSTMENT	0	4.0428	0	0	4.0224	0
26	JANUARY 2014	0	4.7944	0	4,736	4.0249	19,062
	ADJUSTMENT	0	4.7944	0	69	4.0249	278
27	ADJUSTMENT	0	4.7944	(331)	0	4.0249	0
28	TOTAL	(1,699)		(5,423)	6,197		20,774

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
COLUMBIA GAS TRANSMISSION - FSS

LINE NO.	MONTH	VOLUME (STORED) INJECTED	RATE	AMOUNT	VOLUME (STORED) WITHDRAWN	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(1) DTH	(2) \$/DTH	(3=1x2) \$
1	FEBRUARY 2013	4,948	3.9229	19,411	5,839,478	3.4207	19,975,102
2	ADJUSTMENT	(98,891)	3.9229	(387,940)	160,537	3.4207	549,149
3	MARCH	(75,292)	4.1285	(310,843)	4,745,438	3.4214	16,236,042
4	ADJUSTMENT	66,869	4.1285	276,069	(139,932)	3.4214	(478,763)
5	APRIL	(2,972,017)	4.7644	(14,159,878)	0	4.0212	0
6	ADJUSTMENT	43,783	4.7644	208,600	(157,120)	4.0212	(631,811)
7	MAY	(3,160,035)	4.4428	(14,039,403)	0	4.1421	0
8	ADJUSTMENT	(110,420)	4.4428	(490,574)	89,822	4.1421	372,052
9	JUNE	(3,945,750)	4.3101	(17,006,577)	0	4.1911	0
10	ADJUSTMENT	(236,136)	4.3101	(1,017,770)	131,268	4.1911	550,157
11	JULY	(3,712,319)	3.7663	(13,981,707)	0	4.1067	0
12	ADJUSTMENT	(46,432)	3.7663	(174,877)	59,841	4.1067	245,749
13	AUGUST	(3,636,634)	3.8051	(13,837,756)	0	4.0552	0
14	ADJUSTMENT	(158,935)	3.8051	(604,764)	105,440	4.0552	427,580
15	SEPTEMBER	(3,394,734)	3.8414	(13,040,531)	0	4.0270	0
16	ADJUSTMENT	(81,002)	3.8414	(311,161)	338,764	4.0270	1,364,203
17	OCTOBER	(787,396)	3.9022	(3,072,577)	20,155	4.0220	81,063
18	ADJUSTMENT	(51,357)	3.9022	(200,405)	11,134	4.0220	44,781
19	NOVEMBER	(63,732)	4.0684	(259,287)	1,579,769	4.0223	6,354,305
20	ADJUSTMENT	(128,114)	4.0684	(521,219)	103,702	4.0223	417,121
21	DECEMBER	(58,584)	4.0428	(236,843)	4,911,003	4.0224	19,754,018
22	ADJUSTMENT	(23,754)	4.0428	(96,033)	16,977	4.0224	68,288
23	ADJUSTMENT				(568)		(568)
24	JANUARY 2014	15,897	4.7944	76,217	5,903,793	4.0249	23,762,176
25	ADJUSTMENT	(85,367)	4.7944	(409,284)	149,959	4.0249	603,570
26	TOTAL	(22,695,404)		(93,579,133)	23,869,460		89,694,215

EXHIBIT 1-D
SCHEDULE 5
SHEET 4 OF 11

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
DOMINION

LINE NO.	MONTH	VOLUME (STORED) INJECTED	RATE	AMOUNT	VOLUME (STORED) WITHDRAWN	RATE	AMOUNT
		(1)	(2)	(3=1x2)	(1)	(2)	(3=1x2)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY 2013	0	3.9229	0	139,675	3.4207	477,786
2	ADJUSTMENT	0	3.9229	0	(166)	3.4207	0
3	MARCH	0	4.1285	0	122,655	3.4214	419,652
4	ADJUSTMENT	0	4.1285	0	(202)	3.4214	(691)
5	APRIL	(87,508)	4.7644	(416,923)	0	4.0212	0
6	ADJUSTMENT	0	4.7644	0	117	4.0212	470
7	MAY	(99,417)	4.4428	(441,690)	0	4.1421	0
8	JUNE	(97,257)	4.3101	(419,187)	0	4.1911	0
9	JULY	(99,681)	3.7663	(375,429)	0	4.1067	0
10	AUGUST	(100,683)	3.8051	(383,109)	0	4.0552	0
11	SEPTEMBER	(102,300)	3.8414	(392,975)	0	4.0270	0
12	OCTOBER	(105,710)	3.9022	(412,502)	0	4.0220	0
13	NOVEMBER	0	4.0684	0	110,397	4.0223	444,050
14	DECEMBER	0	4.0428	0	143,906	4.0224	578,847
15	JANUARY 2014	0	4.7944	0	183,749	4.0249	739,571
16	TOTAL	<u>(692,556)</u>		<u>(2,841,815)</u>	<u>700,131</u>		<u>2,659,686</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 5 OF 11

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
EQUITRANS

LINE NO.	MONTH	VOLUME (STORED) INJECTED	RATE	AMOUNT	VOLUME (STORED) WITHDRAWN	RATE	AMOUNT
		(1)	(2)	(3=1x2)	(1)	(2)	(3=1x2)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY 2013	0	3.9229	0	0	3.4207	0
2	MARCH	0	4.1285	0	0	3.4214	0
3	APRIL	(657,288)	4.7644	(3,131,583)	0	4.0212	0
4	MAY	0	4.4428	0	0	4.1421	0
5	JUNE	(522,506)	4.3101	(2,252,053)	0	4.1911	0
6	JULY	(193,462)	3.7663	(728,636)	0	4.1067	0
7	AUGUST	(282,119)	3.8051	(1,073,491)	0	4.0552	0
8	SEPTEMBER	(128,910)	3.8414	(495,195)	0	4.0270	0
9	OCTOBER	(215,715)	3.9022	(841,763)	0	4.0220	0
10	NOVEMBER	0	4.0684	0	100,000	4.0223	402,230
11	DECEMBER	0	4.0428	0	449,000	4.0224	1,806,058
12	JANUARY 2014	<u>0</u>	4.7944	<u>0</u>	<u>493,000</u>	4.0249	<u>1,984,276</u>
13	TOTAL	<u>(2,000,000)</u>		<u>(8,522,721)</u>	<u>1,042,000</u>		<u>4,192,563</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 6 OF 11

COLUMBIA GAS OF PENNSYLVANIA, INC
SUMMARY OF HISTORICAL GAS VOLUMES
RETAINAGE BY PIPELINE FOR STORAGE ACTIVITY

LINE NO.	MONTH	TCO - FSS TOTAL
		(1) DTH
1	FEBRUARY 2013	(118,929)
2	MARCH	(111,880)
3	APRIL	(90,059)
4	MAY	(1,653)
5	JUNE	(2,306)
6	JULY	(1,884)
7	AUGUST	(2,350)
8	SEPTEMBER	(1,318)
9	OCTOBER	(216)
10	NOVEMBER	(2,390)
11	DECEMBER	(31,332)
12	JANUARY 2014	<u>(99,043)</u>
13	TOTAL	<u><u>(463,360)</u></u>

Note: These volumes represent retainage by the pipeline.

EXHIBIT 1-D
SCHEDULE 5
SHEET 7 OF 11

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
COLUMBIA GAS TRANSMISSION CORPORATION

LINE NO.	MONTH	M D S E			S C Q		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY 2013	456,876	1.5090	689,426	25,341,126	0.0289	732,359
2	MARCH	456,876	1.5090	689,426	25,341,126	0.0289	732,359
3	APRIL	456,876	1.5090	689,426	25,341,126	0.0289	732,359
4	MAY	456,876	1.5090	689,426	25,341,126	0.0289	732,359
5	JUNE	456,876	1.5090	689,426	25,341,126	0.0289	732,359
6	JULY	456,876	1.5090	689,426	25,341,126	0.0289	732,359
7	AUGUST	456,876	1.5090	689,426	25,341,126	0.0289	732,359
8	SEPTEMBER	456,876	1.5090	689,426	25,341,126	0.0289	732,359
9	OCTOBER	456,876	1.5090	689,426	25,341,126	0.0289	732,359
10	NOVEMBER	456,876	1.5090	689,426	25,341,126	0.0289	732,359
11	DECEMBER	456,876	1.5090	689,426	25,341,126	0.0289	732,359
12	JANUARY 2014	456,876	1.5090	689,426	25,341,126	0.0289	732,359
13	TOTAL	<u>5,482,512</u>		<u>8,273,111</u>	<u>304,093,512</u>		<u>8,788,302</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 8 OF 11

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
DOMINION TRANSMISSION

LINE NO.	MONTH	STORAGE DEMAND			STORAGE CAPACITY		
		VOLUME (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY 2013	9,000	1.8438	16,594	941,176	0.0145	13,647
2	MARCH	9,000	1.8438	16,594	941,176	0.0145	13,647
3	APRIL	9,000	1.8438	16,594	941,176	0.0145	13,647
4	MAY	9,000	1.8438	16,594	941,176	0.0145	13,647
5	JUNE	9,000	1.8438	16,594	941,176	0.0145	13,647
6	JULY	9,000	1.8438	16,594	941,176	0.0145	13,647
7	AUGUST	9,000	1.8438	16,594	941,176	0.0145	13,647
8	SEPTEMBER	9,000	1.8438	16,594	941,176	0.0145	13,647
9	OCTOBER	9,000	1.8438	16,594	941,176	0.0145	13,647
10	NOVEMBER	9,000	1.8438	16,594	941,176	0.0145	13,647
11	DECEMBER	9,000	1.8668	16,801	941,176	0.0145	13,647
12	JANUARY 2014	9,000	1.8553	16,698	941,176	0.0145	13,647
13	TOTAL	108,000		199,441	11,294,112		163,764

EXHIBIT 1-D
SCHEDULE 5
SHEET 9 OF 11

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
COLUMBIA GAS TRANSMISSION CORPORATION

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY 2013	5,827,865	0.0153	89,166	0	0.0000	0
2	ADJUSTMENT	(98,259)	0.0153	(1,502)	(137,847)	0.0153	(2,109)
3	MARCH	4,720,318	0.0153	72,221	0	0.0000	0
4	ADJUSTMENT	(128,319)	0.0153	(1,965)	77,017	0.0153	1,178
5	APRIL	89,822	0.0153	1,374	3,069,201	0.0153	46,959
6	ADJUSTMENT	(134,421)	0.0153	(2,058)	(38,518)	0.0153	(589)
7	MAY	131,268	0.0153	2,008	3,461,363	0.0153	52,959
8	ADJUSTMENT	6,120	0.0153	94	120,351	0.0153	1,841
9	ADJUSTMENT	(95,942)	0.0153	(1,469)	0	0.0000	0
10	JUNE	59,841	0.0153	916	3,981,125	0.0153	60,911
11	ADJUSTMENT	(131,268)	0.0153	(2,009)	(42,118)	0.0153	(644)
12	JULY	120,100	0.0153	1,837	3,830,630	0.0153	58,609
13	ADJUSTMENT	(59,841)	0.0153	(917)	(72,860)	0.0153	(1,115)
14	AUGUST	67,297	0.0153	1,030	3,703,808	0.0153	56,668
15	ADJUSTMENT	(120,100)	0.0153	(1,839)	(80,799)	0.0153	(1,236)
16	SEPTEMBER	11,134	0.0153	170	3,203,981	0.0153	49,021
17	ADJUSTMENT	(67,297)	0.0153	(1,029)	(55,904)	0.0153	(855)
18	OCTOBER	120,039	0.0153	1,838	869,325	0.0153	13,301
19	ADJUSTMENT	(11,134)	0.0153	(170)	30,532	0.0153	467
20	NOVEMBER	1,482,842	0.0153	22,687	128,230	0.0153	1,962
21	ADJUSTMENT	143,577	0.0153	2,197	(61,562)	0.0153	(942)
22	ADJUSTMENT	(17,201)	0.0153	(263)	0	0.0000	0
23	ADJUSTMENT	(102,838)	0.0153	(1,573)	0	0.0000	0
24	ADJUSTMENT	28,638	0.0153	438	0	0.0000	0
25	DECEMBER	1,632,314	0.0153	24,974	248,221	0.0153	3,798
26	ADJUSTMENT	3,433,966	0.0153	52,543	(63,657)	0.0153	(974)
27	ADJUSTMENT	(65,157)	0.0153	(997)	0	0.0000	0
28	JANUARY 2014	4,222,180	0.0153	64,599	9,959	0.0153	152
29	ADJUSTMENT	1,668,197	0.0153	25,523	(202,435)	0.0153	(3,097)
30	ADJUSTMENT	(169,556)	0.0153	(2,594)	0	0.0000	0
31	TOTAL	<u>22,564,185</u>		<u>345,230</u>	<u>21,978,043</u>		<u>336,264</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 10 OF 11

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
DOMINION TRANSMISSION

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY 2013	142,048	0.0188	2,670	0	0.0000	0
2	ADJUSTMENT	(2,071)	0.0187	(39)	157,476	0.0060	945
3	MARCH	124,138	0.0188	2,334	0	0.0000	0
4	ADJUSTMENT	(2,575)	(0.3062)	789	0	0.0000	0
5	APRIL	117	0.0000	0	87,508	0.0290	2,538
6	ADJUSTMENT	121,406	0.0059	711	0	0.0000	0
7	MAY	0	0.0000	0	99,417	0.0290	2,883
8	JUNE	0	0.0000	0	97,257	0.0290	2,820
9	JULY	0	0.0000	0	99,681	0.0290	2,891
10	AUGUST	0	0.0000	0	100,683	0.0290	2,920
11	SEPTEMBER	0	0.0000	0	102,300	0.0290	2,967
12	OCTOBER	0	0.0000	0	105,710	0.0290	3,066
13	NOVEMBER	108,081	0.0188	2,032	93	0.0290	3
14	DECEMBER	146,681	0.0182	2,670	0	0.0000	0
15	ADJUSTMENT	517,114	0.0083	4,308	0	0.0000	0
16	ADJUSTMENT	(108,081)	0.0188	(2,032)	0	0.0000	0
17	JANUARY 2014	183,484	0.0182	3,339	0	0.0000	0
18	ADJUSTMENT	143,906	0.0229	3,295	0	0.0000	0
19	ADJUSTMENT	(146,681)	0.0182	(2,670)	0	0.0000	0
20	TOTAL	<u>1,227,567</u>		<u>17,407</u>	<u>850,125</u>		<u>21,032</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 11 OF 11

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
EQUITRANS

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY 2013	0	0.0000	0	0	0.0000	0
2	MARCH	0	0.0000	0	0	0.0000	0
3	APRIL	0	0.0000	0	0	0.0000	0
4	MAY	0	0.0000	0	160,410	0.0069	1,107
5	JUNE	0	0.0000	0	0	0.0000	0
6	JULY	0	0.0000	0	226,518	0.0069	1,563
7	AUGUST	0	0.0000	0	193,462	0.0069	1,335
8	SEPTEMBER	0	0.0000	0	282,119	0.0069	1,947
9	OCTOBER	0	0.0000	0	128,910	0.0069	889
10	NOVEMBER	0	0.0000	0	219,786	0.0068	1,488
11	DECEMBER	100,000	0.0069	690	0	0.0000	0
12	JANUARY 2014	<u>449,000</u>	0.0069	<u>3,098</u>	<u>0</u>	0.0000	<u>0</u>
13	TOTAL	<u>549,000</u>		<u>3,788</u>	<u>1,211,205</u>		<u>8,329</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 1 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS
TRANSPORTATION CHARGES

Line No.	Month	Transportation Shrinkage Volumes 1_ / (1) Dth	Total Demand Costs (2) \$	Total Commodity Costs (3) \$	Total Transportation Costs (4 = 2 + 3) \$
1	February 2013	(62,305)	4,127,051	244,223	4,371,274
2	March	(42,721)	3,911,088	187,890	4,098,978
3	April	(101,947)	2,536,559	118,598	2,655,157
4	May	(89,653)	2,554,356	97,197	2,651,553
5	June	(81,867)	2,543,521	101,132	2,644,653
6	July	0	2,543,757	121,409	2,665,166
7	August	(169,451)	2,541,194	118,316	2,659,511
8	September	(68,029)	2,538,700	104,415	2,643,115
9	October	(48,742)	3,765,033	92,043	3,857,076
10	November	(57,794)	3,827,626	77,096	3,904,721
11	December	(55,111)	3,902,819	131,399	4,034,217
12	January 2014	<u>(109,829)</u>	<u>3,779,832</u>	<u>357,990</u>	<u>4,137,822</u>
13	TOTAL	<u>(887,449)</u>	<u>38,571,537</u>	<u>1,751,707</u>	<u>40,323,244</u>

1_ / These volumes represent retainage by the pipelines.

EXHIBIT 1-D
SCHEDULE 6
SHEET 2 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE FTS - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Capacity Release 1_ (4) \$	Total FTS Amount (5=3+4) \$
1	February 2013	137,588	6.0930	838,324	(297,987)	540,337
2	Adjustment				69,268	69,268
3	March	137,588	5.7160	786,453	(281,852)	504,601
4	Adjustment				67,302	67,302
5	April	137,588	5.7150	786,315	(265,970)	520,345
6	Adjustment				49,891	49,891
7	May	137,588	5.7280	788,104	(298,832)	489,272
8	Adjustment				82,148	82,148
9	June	137,588	5.7280	788,104	(300,705)	487,399
10	Adjustment				82,148	82,148
11	July	137,588	5.7280	788,104	(300,722)	487,382
12	Adjustment				82,148	82,148
13	August	137,588	5.7280	788,104	(302,177)	485,927
14	Adjustment				82,148	82,148
15	September	137,588	5.7280	788,104	(304,165)	483,939
16	Adjustment				82,148	82,148
17	October	137,588	5.7280	788,104	(305,374)	482,730
18	Adjustment				52,276	52,276
19	November	137,588	5.7280	788,104	(308,521)	479,583
20	Adjustment				55,624	55,624
21	December	137,588	5.7830	795,671	(309,759)	485,913
22	Adjustment				52,276	52,276
23	January 2014	137,588	5.5210	759,623	(286,565)	473,058
24	Adjustment				52,276	52,276
25	TOTAL	<u>1,651,056</u>		<u>9,483,115</u>	<u>(2,752,977)</u>	<u>6,730,138</u>

1_/ Includes capacity allocated to suppliers participating in Columbia's Choice Program.

EXHIBIT 1-D
SCHEDULE 6
SHEET 3 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE SST - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Capacity Release (4) \$	Total SST Amount (5=3+4) \$
1	February 2013	456,876	5.9230	2,706,077	0	2,706,077
2	March	456,876	5.5460	2,533,834	0	2,533,834
3	April	228,438	5.5450	1,266,689	0	1,266,689
4	May	228,438	5.5580	1,269,658	0	1,269,658
5	June	228,438	5.5580	1,269,658	0	1,269,658
6	July	228,438	5.5580	1,269,658	0	1,269,658
7	August	228,438	5.5580	1,269,658	0	1,269,658
8	September	228,438	5.5580	1,269,658	0	1,269,658
9	October	456,876	5.5580	2,539,317	0	2,539,317
10	November	456,876	5.5580	2,539,317	0	2,539,317
11	December	456,876	5.6130	2,564,445	0	2,564,445
12	January 2014	456,876	5.3510	2,444,743	0	2,444,743
13	TOTAL	4,111,884		22,942,714	0	22,942,714

EXHIBIT 1-D
SCHEDULE 6
SHEET 4 of 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE FTS -TRANSPORTATION COMMODITY CHARGES

Line No.	Month	FTS		
		Commodity Volume	Billing Rate	FTS Amount
		(1) Dth	(2) \$/Dth	(3=1x2) \$
1	February 2013	1,196,510	0.0254	30,391
2	Adjustment	17,439		443
3	March	323,898	0.0254	8,227
4	April	836,623	0.0190	15,896
5	Adjustment	75		2
6	May	693,018	0.0190	13,167
7	June	1,033,553	0.0190	19,638
8	July	1,167,592	0.0190	22,184
9	August	1,257,444	0.0190	23,891
10	September	537,932	0.0190	10,221
11	Adjustment			(994)
12	October	445,487	0.0184	8,197
13	November	403,642	0.0184	7,427
14	December	1,426,298	0.0184	26,244
15	January 2014	<u>2,094,264</u>	0.0184	<u>38,535</u>
16	TOTAL	<u>11,433,775</u>		<u>223,470</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 5 of 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE SST -TRANSPORTATION COMMODITY CHARGES

Line No.	Month	SST		
		Commodity Volume	Billing Rate	SST Amount
		(1) Dth	(2) \$/Dth	(3=1x2) \$
1	February 2013	5,059,757	0.0254	128,517
2	Adjustment	(69,317)		(8,473)
3	March	5,145,199	0.0252	129,659
4	Adjustment	(202,853)		(11,273)
5	April	3,369,603	0.0188	63,309
6	Adjustment	(209,340)		(12,597)
7	May	2,755,732	0.0188	51,808
8	Adjustment	120		5,405
9	June	2,323,723	0.0188	43,686
10	Adjustment			4,811
11	July	2,044,553	0.0188	38,438
12	Adjustment			617
13	August	1,855,373	0.0188	34,881
14	Adjustment	35,521		747
15	September	2,386,453	0.0188	44,865
16	October	1,334,257	0.0182	24,294
17	Adjustment			(117)
18	November	3,487,016	0.0181	63,167
19	Adjustment			(278)
20	December	4,096,032	0.0180	73,861
21	Adjustment	(53,930)		(3,344)
22	January 2014	6,271,686	0.0181	113,300
23	Adjustment	(72,420)		(4,803)
24	TOTAL	<u>39,557,165</u>		<u>780,479</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 6 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GULF TRANSMISSION COMPANY
RATE SCHEDULE FTS-1 - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Capacity Release 1_ (4) \$	Capacity Acquisition (5) \$	Total FTS-1 Amount (6=3+4+5) \$
1	February 2013	43,632	4.2917	187,255	(124,331)	0	62,925
2	March	43,632	4.2917	187,255	(125,317)	0	61,939
3	April	43,632	4.2917	187,255	(125,897)	0	61,358
4	May	43,632	4.2917	187,255	(126,416)	0	60,839
5	June	43,632	4.2917	187,255	(127,270)	0	59,985
6	July	43,632	4.2917	187,255	(127,017)	0	60,238
7	August	43,632	4.2917	187,255	(126,970)	0	60,286
8	September	43,632	4.2917	187,255	(127,476)	0	59,779
9	October	43,632	4.2917	187,255	(127,584)	0	59,672
10	November	43,632	4.2917	187,255	(126,622)	0	60,633
11	December	43,632	4.2917	187,255	(127,575)	0	59,680
12	January 2014	<u>43,632</u>	4.2917	<u>187,255</u>	<u>(118,168)</u>	<u>0</u>	<u>69,088</u>
13	TOTAL	<u>523,584</u>		<u>2,247,065</u>	<u>(1,510,643)</u>	<u>0</u>	<u>736,422</u>

1_/ Includes capacity allocated to suppliers participating in Columbia's Choice Program.

EXHIBIT 1-D
SCHEDULE 6
SHEET 7 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GULF TRANSMISSION
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	FTS1			ITS2			Total FTS1 & ITS2 Commodity
		Commodity Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Commodity Volume (4) Dth	Billing Rate (5) \$/Dth	Amount (6=4x5) \$	
1	February 2013	168,719	0.0127	2,143	0	0.0000	0	2,143
2	March	330,374	0.0127	4,196	0	0.0000	0	4,196
3	April	427,560	0.0127	5,430	0	0.0000	0	5,430
4	May	427,147	0.0127	5,425	0	0.0000	0	5,425
5	June	307,662	0.0127	3,907	0	0.0000	0	3,907
6	July	295,260	0.0127	3,750	0	0.0000	0	3,750
7	August	407,434	0.0127	5,174	0	0.0000	0	5,174
8	September	33,040	0.0127	420	0	0.0000	0	420
9	October	34,433	0.0121	417	0	0.0000	0	417
10	November	0	0.0000	0	0	0.0000	0	0
11	December	130,197	0.0121	1,575	0	0.0000	0	1,575
12	January 2014	431,083	0.0121	5,216	0	0.0000	0	5,216
13	TOTAL	2,992,909		37,653	0		0	37,653

EXHIBIT 1-D
SCHEDULE 6
SHEET 8 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
DOMINION TRANSMISSION
RATE SCHEDULE FTNN - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Capacity Release (4) \$	Total FTNN Amount (5=3+4) \$
1	February 2013	9,000	4.2040	37,836	0	37,836
2	March	9,000	4.2040	37,836	0	37,836
3	April	2,000	4.2040	8,408	0	8,408
4	May	2,000	4.2040	8,408	0	8,408
5	June	2,000	4.2040	8,408	0	8,408
6	July	2,000	4.2040	8,408	0	8,408
7	August	2,000	4.2040	8,408	0	8,408
8	September	2,000	4.2040	8,408	0	8,408
9	October	2,000	4.2040	8,408	0	8,408
10	November	9,000	4.2040	37,836	0	37,836
11	December	9,000	4.1768	37,591	0	37,591
12	January 2014	<u>9,000</u>	4.1904	<u>37,714</u>	<u>0</u>	<u>37,714</u>
13	TOTAL	<u>59,000</u>		<u>247,669</u>	<u>0</u>	<u>247,669</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 9 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
DOMINION TRANSMISSION
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	FTNN			IT			Total FTNN & IT Commodity
		Commodity Volume	Billing Rate	Amount	Commodity Volume	Billing Rate	Amount	
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)	(7=3 + 6)
		Dth	\$/Dth	\$	Dth	\$/Dth	\$	\$
1	February 2013	138,000	0.0234	3,229	0	0.0000	0	3,229
2	Adjustment	(2,077)		(46)				(46)
3	March	120,600	0.0234	2,822	0	0.0000	0	2,822
4	Adjustment	2,689		(60)				(60)
5	April	5,829	0.0234	136	3,116	0.1439	448	585
6	Adjustment	(1,376)		(32)				(32)
7	May	0	0.0000	0	278	0.1439	40	40
8	Adjustment				278		30	30
9	June	2,000	0.0234	47	7,733	0.1439	1,113	1,160
10	Adjustment				4,541		639	639
11	July	0	0.0000	0	3,013	0.1439	434	434
12	Adjustment	(2,000)		(47)	5,927		(277)	(324)
13	August	0	0.0000	0	5,013	0.1439	721	721
14	Adjustment				2,000		273	273
15	September	3,409	0.1367	466	13,558	0.1439	1,951	2,417
16	October	0	0.0000	0	6,801	0.1433	975	975
17	Adjustment				(7,094)		(1,039)	(1,039)
18	November	23,500	0.0228	536	874	0.1430	125	661
19	Adjustment	81,500		1,858	(798)		(132)	1,726
20	December	61,000	0.0198	1,208	0	0.0000	0	1,208
21	Adjustment	81,500		1,614	0		0	1,614
22	Adjustment	(1,463)		(226)	(460)	0.1464	(67)	(294)
23	January 2014	75,167	0.0198	1,488	328	0.1433	47	1,535
24	Adjustment	103,500		2,049	0		24	2,074
25	Adjustment				(2,782)		(24)	(24)
26	TOTAL	<u>691,778</u>		<u>15,043</u>	<u>42,326</u>		<u>5,282</u>	<u>20,325</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 10 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
EQUITRANS
RATE SCHEDULE FTS - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Capacity Release (4) \$	Total FTS Amount (5=3+4) \$
1	February 2013	19,130	5.3098	101,576	0	101,576
2	Adjustment			(56,050)		(56,050)
3	March	19,130	5.3098	101,576	0	101,576
4	Adjustment			(56,050)		(56,050)
5	April	10,000	4.7451	47,451	0	47,451
6	Adjustment			(27,436)		(27,436)
7	May	10,000	5.5559	55,559	0	55,559
8	Adjustment			(24,016)		(24,016)
9	June	10,000	5.5559	55,559	0	55,559
10	Adjustment			(32,124)		(32,124)
11	July	10,000	5.5559	55,559	0	55,559
12	Adjustment			(32,124)		(32,124)
13	August	10,000	5.5559	55,559	0	55,559
14	Adjustment			(32,124)		(32,124)
15	September	10,000	5.5559	55,559	0	55,559
16	Adjustment			(32,124)		(32,124)
17	October	10,000	5.5559	55,559	0	55,559
18	Adjustment			(32,124)		(32,124)
19	November	19,130	6.1206	117,087	0	117,087
20	Adjustment			(67,700)		(67,700)
21	December	19,130	6.1206	117,087	0	117,087
22	Adjustment			(67,700)		(67,700)
23	January 2014	19,130	6.1206	117,087	0	117,087
24	Adjustment			(67,700)		(67,700)
25	TOTAL	<u>165,650</u>		<u>407,945</u>	<u>0</u>	<u>407,945</u>

Exhibit 1-D
Schedule 6
Sheet 11 of 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
Equitrans, Inc.

Line No.	Month	FTS - COMMODITY		
		Commodity Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$
1	February 2013	0	0.0000	0
2	March	0	0.0000	0
3	April	163,440	0.3036	49,620
4	Adjustment	0		(49,620)
5	May	301,568	0.1578	47,587
6	Adjustment			(47,587)
7	Adjustment			(25,366)
8	June	231,366	0.1484	34,335
9	Adjustment	(5,580)		(793)
10	Adjustment	0		(34,335)
11	July	197,099	0.1484	29,250
12	Adjustment			(29,336)
13	August	287,448	0.1484	42,657
14	Adjustment			(40,196)
15	September	131,340	0.1484	19,491
16	Adjustment			(19,431)
17	October	219,864	0.1478	32,496
18	Adjustment			(32,496)
19	November	0	0.0000	0
20	Adjustment			(12)
21	December	0	0.0000	0
22	January 2014	0	0.0000	0
23	TOTAL	<u>1,526,545</u>		<u>(23,735)</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 12 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TENNESSEE GAS PIPELINE CORPORATION
RATE SCHEDULE FTA - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Net Demand Amount (3=1x2) \$	Capacity Release (4) \$	Total FTA Amount (5=3+4) \$
1	February 2013	36,100	9.9713	359,963	0	359,963
2	March	36,100	9.9713	359,963	0	359,963
3	April	36,100	9.9713	359,963	0	359,963
4	May	36,100	9.9713	359,963	0	359,963
5	June	36,100	9.9713	359,963	0	359,963
6	July	36,100	9.9713	359,963	0	359,963
7	August	36,100	9.9713	359,963	0	359,963
8	September	36,100	9.9713	359,963	0	359,963
9	October	36,100	9.8026	353,875	0	353,875
10	Adjustment			(6,088)		(6,088)
11	November	36,100	9.8026	353,875	0	353,875
12	December	36,100	9.8026	353,875	0	353,875
13	January 2014	<u>36,100</u>	9.8026	<u>353,875</u>	<u>0</u>	<u>353,875</u>
14	TOTAL	<u>433,200</u>		<u>4,289,118</u>	<u>0</u>	<u>4,289,118</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 13 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TENNESSEE GAS PIPELINE CORPORATION
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	FTA			IT			Total FTA & IT Commodity
		Commodity Volume	Billing Rate	Amount	Commodity Volume	Billing Rate	Amount	
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)	(7=3 + 6)
		Dth	\$/Dth	\$	Dth	\$/Dth	\$	\$
1	February 2013	438,115	0.1890	82,787	0	0.0000	0	82,787
2	March	315,317	0.1655	52,193	0	0.0000	0	52,193
3	April	296,602	0.1551	45,998	0	0.0000	0	45,998
2	May	290,970	0.1592	46,314	0	0.0000	0	46,314
3	June	221,851	0.1198	26,585	0	0.0000	0	26,585
4	July	210,676	0.2597	54,713	0	0.0000	0	54,713
5	August	180,575	0.2597	46,895	0	0.0000	0	46,895
6	September	174,163	0.2597	45,230	0	0.0000	0	45,230
7	October	230,396	0.2436	56,122	0	0.0000	0	56,122
8	November	313,028	0.0012	376	0	0.0000	0	376
9	December	422,569	0.0012	507	0	0.0000	0	507
10	Adjustment			54,147				54,147
11	January 2014	716,720	0.0012	861	716,720	0.1894	135,772	136,633
12	Adjustment			60,253				60,253
13	TOTAL	<u>3,810,982</u>		<u>572,980</u>	<u>716,720</u>		<u>135,772</u>	<u>708,752</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 14 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS

TRANSPORTATION DEMAND CHARGES

Line No.	Month	CDS CAPACITY RELEASE (1) \$	FT1 CAPACITY RELEASE (2) \$	CDS AND FT1 DEMAND 1_ (3) \$	TOTAL DEMAND (4 = 1 + 2 + 3) \$
1	February 2013	0	0	288,848	288,848
2	March	0	0	287,650	287,650
3	Adjustment	0	0	(3,834)	(3,834)
4	April	0	0	236,254	236,254
5	Adjustment	0	0	(2,636)	(2,636)
6	May	0	0	236,254	236,254
7	June	0	0	236,254	236,254
8	July	0	0	236,254	236,254
9	August	0	0	235,099	235,099
10					
11	September	0	0	235,099	235,099
12	October	0	0	235,099	235,099
13	November	0	0	235,099	235,099
14	December	0	0	283,379	283,379
15	January 2014	0	0	283,394	283,394
16	Adjustment			25	25
17	TOTAL	0	0	3,022,238	3,022,238

1_/ CDS and FT1 Demand Charges are detailed on Sheets 15-17.

EXHIBIT 1-D
SCHEDULE 6
SHEET 15 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume	CDS Contract # 800387 Rate	Amount	Demand Volume	CDS Contract # 910463 Rate	Amount	Demand Volume	CDS Contract # 910464 Rate	Amount	TOTAL AMOUNT CDS
		(1) Dth	(2) \$/Dth	(3=1x2) \$	(4) Dth	(5) \$/Dth	(6=4x5) \$	(7) Dth	(8) \$/Dth	(9=7x8) \$	(10=3+6+9) \$
1	February 2013	5,390	6.6617	35,907	364	6.6579	2,423	9,951	6.6716	66,389	104,719
2	March	5,390	6.4394	34,708	364	6.6579	2,423	9,951	6.6716	66,389	103,520
3	April	5,390	6.4394	34,708	364	6.4358	2,343	9,951	6.4148	63,834	100,885
4	Adjustment									(2,636)	(2,636)
5	May	5,390	6.4394	34,708	364	6.4358	2,343	9,951	6.4148	63,834	100,885
6	June	5,390	6.4394	34,708	364	6.4358	2,343	9,951	6.4148	63,834	100,885
7	July	5,390	6.4394	34,708	364	6.4358	2,343	9,951	6.4148	63,834	100,885
8	August	5,390	6.3725	34,348	364	6.3690	2,318	9,951	6.3374	63,064	99,730
9	September	5,390	6.3725	34,348	364	6.3690	2,318	9,951	6.3374	63,064	99,730
10	October	5,390	6.3725	34,348	364	6.3690	2,318	9,951	6.3374	63,064	99,730
11	November	5,390	6.3725	34,348	364	6.3690	2,318	9,951	6.3374	63,064	99,730
12	December	5,390	6.3725	34,348	364	6.3690	2,318	9,951	6.3374	63,064	99,730
13	January 2014	5,390	6.3734	34,352	364	6.3690	2,318	9,951	6.3384	63,074	99,744
14	Adjustment			5						10	15
15	TOTAL	64,680		415,544	4,368		28,127	119,412		763,878	1,207,550

EXHIBIT 1-D
SCHEDULE 6
SHEET 16 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume	FT-1 Contract # 830049 Rate	Amount	Demand Volume	FT-1 Contract # 910951 Rate	Amount	TOTAL AMOUNT FT-1	Total CDS AND FT-1 Demand
		(11) Dth	(12) \$/Dth	(13=11x12) \$	(14) Dth	(15) \$/Dth	(16=14x15) \$	(17=13+16) \$	
1	February 2013	10,000	4.8760	48,760	15,335	8.8275	135,369	184,129	288,848
2	March	10,000	4.8760	48,760	15,335	8.8275	135,369	184,129	287,650
3	Adjustment			(3,834)				(3,834)	(3,834)
4	April	0	0.0000	0	15,335	8.8275	135,369	135,369	236,254
5	May	0	0.0000	0	15,335	8.8275	135,369	135,369	236,254
6	June	0	0.0000	0	15,335	8.8275	135,369	135,369	236,254
7	July	0	0.0000	0	15,335	8.8275	135,369	135,369	236,254
8	August	0	0.0000	0	15,335	8.8275	135,369	135,369	135,369
9	September	0	0.0000	0	15,335	8.8275	135,369	135,369	235,099
10	October	0	0.0000	0	15,335	8.8275	135,369	135,369	235,099
11	November	0	0.0000	0	15,335	8.8275	135,369	135,369	235,099
12	December	10,000	4.8280	48,280	15,335	8.8275	135,369	183,649	283,379
13	January 2014	10,000	4.8280	48,280	15,335	8.8275	135,369	183,649	283,394
14	Adjustment			10				10	25
15	TOTAL	<u>40,000</u>		<u>190,246</u>	<u>184,020</u>		<u>1,624,433</u>	<u>1,814,689</u>	<u>2,925,145</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 17 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	Commodity Volume (1) Dth	Billing Rate (2) \$/Dth	Total FT1 Commodity (3=1x2) \$	Commodity Volume (4) Dth	Billing Rate (5) \$/Dth	Total CDS Commodity (6=4x5) \$	Total FT1 CDS (7=3+5)
1	February 2013	45,400	0.0235	1,067	0	0.0000	0	1,067
2	Adjustment	0	0.0000	768	0	0.0000	0	768
3	March	20,100	0.0235	472	0	0.0000	0	472
4	Adjustment	0	0.0000	(163)	0	0.0000	0	(163)
5	April	0	0.0000	(72)	0	0.0000	0	(72)
6	May	0	0.0000	0	0	0.0000	0	0
7	June	0	0.0000	0	0	0.0000	0	0
8	July	0	0.0000	0	0	0.0000	0	0
9	August	0	0.0000	0	0	0.0000	0	0
10	September	0	0.0000	0	0	0.0000	0	0
11	October	0	0.0000	0	0	0.0000	0	0
12	November	0	0.0000	0	0	0.0000	0	0
13	December	44,100	0.0288	1,270	0	0.0000	0	1,270
14	January 2014	150,467	0.0288	4,333	0	0.0000	0	4,333
15	Adjustment	0		(569)	0		0	(569)
16	TOTAL	260,067		7,106	0		0	7,106

EXHIBIT 1-D
SCHEDULE 6
SHEET 18 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
NATIONAL FUEL GAS SUPPLY
RATE SCHEDULE FT - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Capacity Release (4) \$	Total FT Amount (5=3+4) \$
1	February 2013	4,304	3.7805	16,271	0	16,271
2	March	4,304	3.7805	16,271	0	16,271
3	April	4,304	3.7805	16,271	0	16,271
4	May	4,304	3.7805	16,271	0	16,271
5	June	4,304	3.7805	16,271	0	16,271
6	July	4,304	3.7805	16,271	0	16,271
7	August	4,304	3.7805	16,271	0	16,271
8	September	4,304	3.7805	16,271	0	16,271
9	October	4,304	3.7805	16,271	0	16,271
10	November	4,304	3.7805	16,271	0	16,271
11	December	4,304	3.7805	16,271	0	16,271
12	January 2014	<u>4,304</u>	3.7805	<u>16,271</u>	<u>0</u>	<u>16,271</u>
13	TOTAL	<u>51,648</u>		<u>195,255</u>	<u>0</u>	<u>195,255</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 19 OF 20

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
NATIONAL FUEL GAS SUPPLY
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	Commodity Volume (1) Dth	Billing Rate (2) \$/Dth	Total FT Commodity (3=1x2) \$
1	February 2013	56,955	0.0153	871
2	Adjustment	(2,891)		(44)
3	March	56,920	0.0153	871
4	Adjustment	1,711		26
5	April	27,886	0.0153	427
6	Adjustment	(2,435)		(37)
7	May	16,925	0.0153	259
8	Adjustment	2,258		35
9	June	10,120	0.0153	155
10	Adjustment	(354)		(5)
11	July	10,405	0.0153	159
12	Adjustment	10,519		6
13	August	8,880	0.0153	136
14	Adjustment	(398)		(6)
15	September	10,860	0.0153	166
16	Adjustment	(1,485)		(23)
17	October	35,195	0.0099	350
18	Adjustment	1,199		18
19	November	43,493	0.0147	639
20	Adjustment	(701)		(10)
21	December	57,385	0.0147	844
22	Adjustment	(41)		(1)
23	January 2014	73,906	0.0147	1,086
24	Adjustment	190		3
25	TOTAL	416,502		5,924

EXHIBIT 1-D
SCHEDULE 6
SHEET 20 OF 20

COLUMBIA GAS OF OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TRANSPORTATION SHRINKAGE VOLUMES AND OPERATIONAL BALANCING CHARGES
AND OTHER COMMODITY CHARGES

Line No.	Month	Transportation Shrinkage Volumes	<u>Demand</u> Operational Balancing Charges	<u>Commodity</u> Cash In/ Cash Out Exchange Fees	<u>Commodity</u> Financial Hedge Brokerage Fees	Total Commodity
		(1) Dth	(2) \$	(3) \$	(4) \$	(5=3+4) \$
1	February 2013	(62,305)	0	0	2,569	2,569
2	March	(42,721)	0	0	920	920
3	April	(101,947)	0	0	(309)	(309)
4	May	(89,653)	0	0	81	81
5	June	(81,867)	0	0	1,350	1,350
6	July	0	0	(826)	2,346	1,520
7	August	(169,451)	0	826	2,315	3,141
8	September	(68,029)	0	0	2,052	2,052
9	October	(48,742)	37	230	2,596	2,826
10	November	(57,794)	0	314	3,086	3,400
11	December	(55,111)	0	(27,808) 1_ /	1,575	(26,233)
12	January 2014	<u>(109,829)</u>	<u>0</u>	<u>0</u>	<u>417</u>	<u>417</u>
13	TOTAL	<u>(887,449)</u>	<u>37</u>	<u>(27,264)</u>	<u>18,998</u>	<u>(8,266)</u>

1_ / (\$27,412.94) - Penalty Refund for 2013

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

25. Submit calculations supporting energy cost per MCF and operating ratio used to determine increase in costs other than production to serve additional load.

Response:

For support of energy cost per Dth included in the base cost of gas, refer to Exhibit No. 12, Schedule No. 5 (31), Page 1.

The Company has not adjusted test year operating expenses to serve additional load other than to reflect the base cost of gas applicable to the adjusted sales volumes.

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

31. Provide a schedule showing the determination of the fuel costs included in the base cost of fuel.

Response:

The cost of gas included in the base cost of fuel from October 1, 2013 through December 31, 2013 is detailed on Page 2. During this period, the PGC Rate was \$5.4420 with an E-Factor of (\$0.3120), which equals a combined Total Rate of \$5.1300.

The cost of gas included in the base cost of fuel from January 1, 2014 through June 30, 2014 is detailed on Page 3. During this period, the PGC Rate was \$5.6848 with an E-Factor of (\$0.1532), which equals a combined Total Rate of \$5.5316.

The cost of gas included in the base cost of fuel from July 1, 2014 through September 30, 2014 is detailed on Page 4. During this period, the PGC Rate was \$5.2424 with an E-Factor of (\$.1532), which equals a combined Total Rate of \$5.0892.

The cost of gas included in the base cost of fuel from October 1, 2014 through December 31, 2014 is detailed on Page 5. During this period, the PGC Rate was \$5.5308 with an E-Factor of (\$0.2849), which equals a combined Total Rate of \$5.2459.

Columbia has used its purchased gas cost rates effective January 1, 2015 in determining pro forma revenues and pro forma purchased gas cost expense for the historic and future test years in this case. Please refer to Exhibit No. 3, Schedule No. 1, and Exhibit No. 103, Schedule No. 1.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2013 THROUGH SEPTEMBER, 2014

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	137,708,236
3	Projected tariff sales for the twelve billing periods of	
4	October, 2013 through September, 2014	322,626,417 Therms
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	0.42683
6	Off System Sales and Capacity Release Credit	(0.01029)
7	PGCC (Line 5 + Line 6)	0.41654
8	<u>Commodity (Over)/Under Collection</u>	
9	Commodity E-Factor	
10	(Exhibit No. 1-E)	(2,247,725)
11	Projected sales for the twelve billing periods of	
12	October, 2013 through September, 2014	330,552,727 Therms
13	Commodity E-Factor (Line 10/ Line 12)	(0.00680)
14	<u>Purchased Gas Demand Cost</u>	
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	60,602,136
16	Less: Purchased Gas Demand recovered under Rate SS	
17	(Exhibit 1-A, Schedule 2, Sheet 2)	440,832
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
19	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0
20	Subtotal (Line 15 - Line 17 - Line 19)	60,161,304
21	Projected sales for the twelve billing periods of	
22	October, 2013 through September, 2014 1_ /	453,903,248 Therms
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	0.13254
24	Off System Sales and Capacity Release Credit	(0.00488)
25	PGDC Rate	0.12766
26	<u>Demand (Over)/Under Collection</u>	
27	Demand E- Factor	
28	(Exhibit No. 1-E)	(11,077,312)
29	Projected sales for the twelve billing periods of	
30	October, 2013 through September, 2014 1_ /	453,903,248 Therms
31	Demand E-Factor (Line 28 / Line 30)	(0.02440)
32	<u>Total Purchased Gas Cost</u>	
33	PGCC Rate (Line 7)	0.41654
34	PGDC Rate (Line 25)	0.12766
35	PGC Rate	0.54420
36	Currently effective PGC	0.46602
37	Increase (Decrease) in PGC	0.07818
38	<u>Net (Over) Under Collection</u>	
39	Commodity E-Factor (Line 13)	(0.00680)
40	Demand E-Factor (Line 31)	(0.02440)
41	E-Factor	(0.03120)
42	Currently effective E-Factor	0.01467
43	Increase (Decrease) in E-Factor	(0.04587)
44	PGC Rate	0.54420
45	E-Factor	(0.03120)
46	Total Rate	0.51300
47	Currently effective Rate	0.48069
48	Increase (Decrease) in Rate	0.03231

1_ / Includes 131,277,000 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2013 THROUGH SEPTEMBER, 2014

Line No.	Description	Amount (1)	Change in Rate (2=3-1) \$/Therm	Effective 1-1-14 (3) \$/Therm
1	<u>Purchased Gas Commodity Cost</u>	\$		
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	137,708,236		
3	Projected tariff sales for the twelve billing periods of			
4	October, 2013 through September, 2014	322,626,417 Therms		
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	0.42683	0.02738	0.45421
6	Off System Sales and Capacity Release Credit	(0.01029)	(0.00004)	(0.01033)
7	PGCC (Line 5 + Line 6)	0.41654	0.02734	0.44388
8	<u>Commodity (Over)/Under Collection</u>			
9	Commodity E-Factor			
10	(Exhibit No. 1-E)	(2,247,725)	3,079,315	831,590
11	Projected sales for the twelve billing periods of			
12	October, 2013 through September, 2014	330,552,727 Therms		330,552,727
13	Commodity E-Factor (Line 10/ Line 12)	(0.00680)	0.00932	0.00252
14	<u>Purchased Gas Demand Cost</u>			
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	60,602,136		
16	Less: Purchased Gas Demand recovered under Rate SS			
17	(Exhibit 1-A, Schedule 2, Sheet 2)	440,832		
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,			
19	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0		
20	Subtotal (Line 15 - Line 17 - Line 19)	60,161,304		
21	Projected sales for the twelve billing periods of			
22	October, 2013 through September, 2014 1_ /	453,903,248 Therms		
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	0.13254	(0.00305)	0.12949
24	Off System Sales and Capacity Release Credit	(0.00488)	(0.00001)	(0.00489)
25	PGDC Rate	0.12766	(0.00306)	0.12460
26	<u>Demand (Over)/Under Collection</u>			
27	Demand E- Factor			
28	(Exhibit No. 1-E)	(11,077,312)	2,978,384	(8,098,928)
29	Projected sales for the twelve billing periods of			
30	October, 2013 through September, 2014 1_ /	453,903,248 Therms		453,903,248
31	Demand E-Factor (Line 28 / Line 30)	(0.02440)	0.00656	(0.01784)
32	<u>Total Purchased Gas Cost</u>			
33	PGCC Rate (Line 7)	0.41654	0.02734	0.44388
34	PGDC Rate (Line 25)	0.12766	(0.00306)	0.12460
35	PGC Rate	0.54420	0.02428	0.56848
36	Currently effective PGC	0.46602		0.54420
37	Increase (Decrease) in PGC	0.07818		0.02428
38	<u>Net (Over) Under Collection</u>			
39	Commodity E-Factor (Line 13)	(0.00680)	0.00932	0.00252
40	Demand E-Factor (Line 31)	(0.02440)	0.00656	(0.01784)
41	E-Factor	(0.03120)	0.01588	(0.01532)
42	Currently effective E-Factor	0.01467		(0.03120)
43	Increase (Decrease) in E-Factor	(0.04587)		0.01588
44	PGC Rate	0.54420	0.02428	0.56848
45	E-Factor	(0.03120)	0.01588	(0.01532)
46	Total Rate	0.51300	0.04016	0.55316
47	Currently effective Rate	0.48069		0.51300
48	Increase (Decrease) in Rate	0.03231		0.04016

1_ / Includes 131,277,000 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2013 THROUGH SEPTEMBER, 2014

Line No.	Description	Amount	Change in Rate (2=3-1) \$/Therm	Effective 1-1-14 (3) \$/Therm	Change in Rate (4=5-3)	Effective 4-1-14 (5)	Change in Rate (6=5-7)	Effective 7-1-14 (7)
1	<u>Purchased Gas Commodity Cost</u>	(1) \$						
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	137,708,236						
3	Projected tariff sales for the twelve billing periods of October, 2013 through September, 2014	322,626,417	Therms					
4	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	0.42683	0.02738	0.45421	0.00000	0.45421	(0.05361)	0.40060
5	Off System Sales and Capacity Release Credit	(0.01029)	(0.00004)	(0.01033)	0.00000	(0.01033)	0.00000	(0.01033)
6	PGCC (Line 5 + Line 6)	0.41654	0.02734	0.44388	0.00000	0.44388	(0.05361)	0.39027
8	<u>Commodity (Over)/Under Collection</u>							
9	Commodity E-Factor							
10	(Exhibit No. 1-E)	(2,247,725)	3,079,315	831,590	0.00000	831,590	0.00000	831,590
11	Projected sales for the twelve billing periods of October, 2013 through September, 2014	330,552,727	Therms	330,552,727		330,552,727		330,552,727
12	Commodity E-Factor (Line 10 / Line 12)	(0.00680)	0.00932	0.00252	0.00000	0.00252	0.00000	0.00252
14	<u>Purchased Gas Demand Cost</u>							
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	60,602,136						
16	Less: Purchased Gas Demand recovered under Rate SS (Exhibit 1-A, Schedule 2, Sheet 2)	440,832						
17	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS, SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0						
18	Subtotal (Line 15 - Line 17 - Line 19)	60,161,304						
19	Projected sales for the twelve billing periods of October, 2013 through September, 2014	453,903,248	Therms					
20	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	0.13254	(0.00305)	0.12949	0.00000	0.12949	0.00937	0.13886
21	Off System Sales and Capacity Release Credit	(0.00488)	(0.00001)	(0.00489)	0.00000	(0.00489)	0.00000	(0.00489)
22	PGDC Rate	0.12766	(0.00306)	0.12460	0.00000	0.12460	0.00937	0.13397
26	<u>Demand (Over)/Under Collection</u>							
27	Demand E-Factor							
28	(Exhibit No. 1-E)	(11,077,312)	2,978,384	(8,098,928)	0.00000	(8,098,928)	0.00000	(8,098,928)
29	Projected sales for the twelve billing periods of October, 2013 through September, 2014	453,903,248	Therms	453,903,248		453,903,248		453,903,248
30	Demand E-Factor (Line 28 / Line 30)	(0.02440)	0.00656	(0.01784)	0.00000	(0.01784)	0.00000	(0.01784)
32	<u>Total Purchased Gas Cost</u>							
33	PGCC Rate (Line 7)	0.41654	0.02734	0.44388	0.00000	0.44388	(0.05361)	0.39027
34	PGDC Rate (Line 25)	0.12766	(0.00306)	0.12460	0.00000	0.12460	0.00937	0.13397
35	PGC Rate	0.54420	0.02428	0.56848	0.00000	0.56848	(0.04424)	0.52424
36	Currently effective PGC	0.46602		0.54420		0.56848		0.56848
37	Increase (Decrease) in PGC	0.07818		0.02428		0.00000		(0.04424)
38	<u>Net (Over) Under Collection</u>							
39	Commodity E-Factor (Line 13)	(0.00680)	0.00932	0.00252	0.00000	0.00252	0.00000	0.00252
40	Demand E-Factor (Line 31)	(0.02440)	0.00656	(0.01784)	0.00000	(0.01784)	0.00000	(0.01784)
41	E-Factor	(0.03120)	0.01588	(0.01532)	0.00000	(0.01532)	0.00000	(0.01532)
42	Currently effective E-Factor	0.01467		(0.03120)		(0.01532)		(0.01532)
43	Increase (Decrease) in E-Factor	(0.04587)		0.01588		0.00000		0.00000
44	PGC Rate	0.54420	0.02428	0.56848	0.00000	0.56848	(0.04424)	0.52424
45	E-Factor	(0.03120)	0.01588	(0.01532)	0.00000	(0.01532)	0.00000	(0.01532)
46	Total Rate	0.51300	0.04016	0.55316	0.00000	0.55316	(0.04424)	0.50892
47	Currently effective Rate	0.48069		0.51300		0.55316		0.55316
48	Increase (Decrease) in Rate	0.03231		0.04016		0.00000		(0.04424)

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	145,307,473
3	Projected tariff sales for the twelve billing periods of	
4	October, 2014 through September, 2015	332,578,772 Therms
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	0.43691
6	Off System Sales and Capacity Release Credit	(0.01052)
7	PGCC (Line 5 + Line 6)	0.42639
8	<u>Commodity (Over)/Under Collection</u>	
9	Commodity E-Factor	
10	(Exhibit No. 1-E)	(1,653,459)
11	Projected sales for the twelve billing periods of	
12	October, 2014 through September, 2015	334,862,616 Therms
13	Commodity E-Factor (Line 10/ Line 12)	(0.00494)
14	<u>Purchased Gas Demand Cost</u>	
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	62,094,692
16	Less: Purchased Gas Demand recovered under Rate SS	
17	(Exhibit 1-A, Schedule 2, Sheet 2)	510,261
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
19	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0
20	Subtotal (Line 15 - Line 17 - Line 19)	61,584,431
21	Projected sales for the twelve billing periods of	
22	October, 2014 through September, 2015 1_ /	467,713,117 Therms
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	0.13167
24	Off System Sales and Capacity Release Credit	(0.00498)
25	PGDC Rate	0.12669
26	<u>Demand (Over)/Under Collection</u>	
27	Demand E- Factor	
28	(Exhibit No. 1-E)	(11,016,629)
29	Projected sales for the twelve billing periods of	
30	October, 2014 through September, 2015 1_ /	467,713,117 Therms
31	Demand E-Factor (Line 28 / Line 30)	(0.02355)
32	<u>Total Purchased Gas Cost</u>	
33	PGCC Rate (Line 7)	0.42639
34	PGDC Rate (Line 25)	0.12669
35	PGC Rate	0.55308
36	Currently effective PGC	0.52424
37	Increase (Decrease) in PGC	0.02884
38	<u>Net (Over) Under Collection</u>	
39	Commodity E-Factor (Line 13)	(0.00494)
40	Demand E-Factor (Line 31)	(0.02355)
41	E-Factor	(0.02849)
42	Currently effective E-Factor	(0.01532)
43	Increase (Decrease) in E-Factor	(0.01317)
44	PGC Rate	0.55308
45	E-Factor	(0.02849)
46	Total Rate	0.52459
47	Currently effective Rate	0.50892
48	Increase (Decrease) in Rate	0.01567

1_ / Includes 135,134,000 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

11. Supply the net fuel clause adjustment by month for the test year.

Response:

Columbia Gas of Pennsylvania, Inc. does not have a net fuel clause in its tariff.

Exhibit No. 12
Schedule No. 7
Page 1 of 2
Witness: N.M. Paloney

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATIONS AND MAINTENANCE EXPENSE ADJUSTMENTS
TO THE TWELVE MONTHS ENDED NOVEMBER 30, 2013
ADJUSTMENTS TO PURCHASED GAS EXPENSE
53.62

To adjust the Cost of Purchased Gas Expense to the level being recovered through base tariff rates.

Response:

The adjustment to the Cost of Purchased Gas Expense for the twelve months ended November 30, 2014 was \$48,547,264. Please see Page 2 of this schedule for detail of this adjustment by rate schedule.

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Adjustments
To the Twelve Months Ended November 30, 2014
Adjustments to Purchased Gas Expense
53.62

(1)	Purchased Gas Costs Per Books for the Twelve Months Ended November 30, 2014	\$ 244,431,376

(2) Purchased Gas Cost
to be Recovered in Base Tariff Rates:

<u>Rate Schedule</u>	<u>Total Rate</u>	<u>Adjusted Volumes</u>	<u>Gas Cost</u>
<u>Gas Supply Expense</u>			
Residential Sales Service - RSS	5.3891	24,395,261	131,468,500
Small General Sales Service - SGSS	5.3891	8,948,049	48,221,933
Negotiated Sales Service- NSS	Varies	70,298	293,904
Large General Sales Service - LGSS	5.3891	1,036,572	5,586,190
Residential Distribution Service - RDS	0.7266	8,331,266	6,053,498
Residential Distribution Service CAP - RCC	0.7266	2,570,066	1,867,410
Small Commercial Distribution - SCD	0.7266	2,194,832	1,594,765
Small General Distribution Service - SGDS	1.0203	782,037	797,912
Total Gas Supply Expense			195,884,112
Gas Supply Expense Adjustment			48,547,264

COLUMBIA GAS OF PENNSYLVANIA, INC
SECTION 53.62 RECOVERIES OF FUEL COSTS BY GAS UTILITIES

In addition to information otherwise required to be filed by a jurisdictional natural gas distributor with gross intrastate annual operating revenues in excess of \$40 million seeking a change in its base rates, each gas utility must also file updates to the information required by Section 53.64(b) (relating to filing requirements for natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million). In the case of a gas utility purchasing gas as defined at Section 53.61(a) (relating to purpose) from an affiliated interest, it shall also file updates to the information required at Section 53.65 (relating to special provisions relating to natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million with affiliated interests). These updates shall be made at the time the base rate case under 66 Pa. C.S. Section 1308 (relating to voluntary changes in rates) is originally filed. Deficiencies in filing will be treated as set forth at Section 53.51(c) (relating to general).

Columbia Gas of Pennsylvania, Inc. hereby incorporates by reference 1307(f) Case R-2014-2408268 consisting of 15 exhibits filed on February 28, 2014. On April 1, 2014, the Company filed its testimony and additional exhibits. Rates are to be effective through September 30, 2015.

Copies of this filing can be provided upon request.

See Exhibit No. 12, Schedule No. 8, Pages 2-99 for the filing updates of purchased gas cost and revenues. The October 1, 2014 Quarterly PGC comprises Pages 2-48 with rates effective for October 1, 2014 through December 31, 2014. The January 1, 2015 Quarterly PGC comprises Pages 49-99 with rates effective for January 1, 2015 through March 31, 2015.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	145,307,473
3	Projected tariff sales for the twelve billing periods of	
4	October, 2014 through September, 2015	332,578,772 Therms
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	0.43691
6	Off System Sales and Capacity Release Credit	(0.01052)
7	PGCC (Line 5 + Line 6)	0.42639
8	<u>Commodity (Over)/Under Collection</u>	
9	Commodity E-Factor	
10	(Exhibit No. 1-E)	(1,653,459)
11	Projected sales for the twelve billing periods of	
12	October, 2014 through September, 2015	334,862,616 Therms
13	Commodity E-Factor (Line 10/ Line 12)	(0.00494)
14	<u>Purchased Gas Demand Cost</u>	
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	62,094,692
16	Less: Purchased Gas Demand recovered under Rate SS	
17	(Exhibit 1-A, Schedule 2, Sheet 2)	510,261
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
19	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0
20	Subtotal (Line 15 - Line 17 - Line 19)	61,584,431
21	Projected sales for the twelve billing periods of	
22	October, 2014 through September, 2015 1_ /	467,713,117 Therms
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	0.13167
24	Off System Sales and Capacity Release Credit	(0.00498)
25	PGDC Rate	0.12669
26	<u>Demand (Over)/Under Collection</u>	
27	Demand E- Factor	
28	(Exhibit No. 1-E)	(11,016,629)
29	Projected sales for the twelve billing periods of	
30	October, 2014 through September, 2015 1_ /	467,713,117 Therms
31	Demand E-Factor (Line 28 / Line 30)	(0.02355)
32	<u>Total Purchased Gas Cost</u>	
33	PGCC Rate (Line 7)	0.42639
34	PGDC Rate (Line 25)	0.12669
35	PGC Rate	0.55308
36	Currently effective PGC	0.52424
37	Increase (Decrease) in PGC	0.02884
38	<u>Net (Over) Under Collection</u>	
39	Commodity E-Factor (Line 13)	(0.00494)
40	Demand E-Factor (Line 31)	(0.02355)
41	E-Factor	(0.02849)
42	Currently effective E-Factor	(0.01532)
43	Increase (Decrease) in E-Factor	(0.01317)
44	PGC Rate	0.55308
45	E-Factor	(0.02849)
46	Total Rate	0.52459
47	Currently effective Rate	0.50892
48	Increase (Decrease) in Rate	0.01567

1_ / Includes 135,134,000 Therm Transportation Quantities for the Company's Choice Program

Exhibit 1-A

Schedule 1

Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS COST RECOVERED UNDER RATES SS
AND COMPUTATION OF DAILY PURCHASED GAS DEMAND
APPLICATION PERIOD: OCTOBER, 2014 THROUGH SEPTEMBER, 2015

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Detail</u> <u>(1)</u>	<u>Total</u> <u>(2)</u> \$
1	Total estimated demand charges for the period		
2	October, 2014 through September, 2015	62,094,692	
3	Estimated Demand Quantity (Therms) 1_ /	81,134,160	
4	Daily purchased gas demand rate (Line 2 / line 3)	<u>\$0.76533</u> per Therm	
5	Daily purchased gas demand (Therms)	666,720 Therms	
6	Daily purchased gas demand rate per Therm	<u>\$0.76533</u>	
7	Total rate SS Daily Demand Cost to be		
8	Recovered (Line 5 x Line 6)		<u>\$510,261</u>

1_ / Monthly Demand Billing Determinants x 12

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT PGCC AND PGDC RATES
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.	Month	Sales Subject To PGCC (1) Therms	PGCC Rate 1 / (2) \$/Therm	PGCC Revenue (3=1x2) \$	Sales Subject To PGDC (4) Therms	PGDC Rate 1 / (5) \$/Therm	PGDC Revenue (6=4x5) \$	Purchased Gas Cost Revenue (7=3+6) \$
1	October - 2014	8,725,138	0.43691	3,812,100	13,168,774	0.13167	1,733,932	5,546,032
2	November	22,819,495	0.43691	9,970,066	32,853,677	0.13167	4,325,844	14,295,910
3	December	45,187,057	0.43691	19,742,677	63,318,390	0.13167	8,337,132	28,079,809
4	January - 2015	63,969,889	0.43691	27,949,084	88,882,817	0.13167	11,703,201	39,652,285
5	February	63,220,098	0.43691	27,621,493	87,560,493	0.13167	11,529,090	39,150,583
6	March	55,540,126	0.43691	24,266,036	76,463,396	0.13167	10,067,935	34,333,971
7	April	33,159,995	0.43691	14,487,933	46,700,259	0.13167	6,149,023	20,636,956
8	May	15,636,333	0.43691	6,831,670	22,661,301	0.13167	2,983,814	9,815,484
9	June	8,555,530	0.43691	3,737,997	12,460,372	0.13167	1,640,657	5,378,654
10	July	5,534,947	0.43691	2,418,274	8,162,049	0.13167	1,074,697	3,492,971
11	August	4,945,261	0.43691	2,160,634	7,504,379	0.13167	988,102	3,148,736
12	September	<u>5,284,903</u>	0.43691	<u>2,309,027</u>	<u>7,977,210</u>	0.13167	<u>1,050,359</u>	<u>3,359,386</u>
13	Total	332,578,772		145,306,991	467,713,117		61,583,786	206,890,777

1_ / Excludes refunds and experienced over/undercollections

Exhibit 1-A

Schedule 2

Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT STANDBY RATE
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.	Month	Daily Purchased Gas Demand Quantity	Daily Gas Demand Rate	Daily Purchased Gas Demand Revenue (3=1x2) \$
		Therms	\$/Therm	
1	October - 2014	55,560	0.76533	42,522
2	November	55,560	0.76533	42,522
3	December	55,560	0.76533	42,522
4	January - 2015	55,560	0.76533	42,522
5	February	55,560	0.76533	42,522
6	March	55,560	0.76533	42,522
7	April	55,560	0.76533	42,522
8	May	55,560	0.76533	42,522
9	June	55,560	0.76533	42,522
10	July	55,560	0.76533	42,522
11	August	55,560	0.76533	42,522
12	September	<u>55,560</u>	0.76533	<u>42,522</u>
13	Total	666,720		510,261

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT BANKING AND BALANCING RATES
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.	Month	Lg. Quantity GDS	Rate	Revenue	Sm. Quantity	Rate	Revenue	Total
		Deliveries (1) Therms			Deliveries (4) Therms			Trans. Revenue (7=3+6) \$
			(2) \$/Therm	(3=1x2) \$		(5) \$/Therm	(6=4x5) \$	
1	October 2014	0	0.00226	0	0	0.00697	0	0
2	November	0	0.00226	0	0	0.00697	0	0
3	December	0	0.00226	0	0	0.00697	0	0
4	January 2015	0	0.00226	0	0	0.00697	0	0
5	February	0	0.00226	0	0	0.00697	0	0
6	March	0	0.00226	0	0	0.00697	0	0
7	April	0	0.00226	0	0	0.00697	0	0
8	May	0	0.00226	0	0	0.00697	0	0
9	June	0	0.00226	0	0	0.00697	0	0
10	July	0	0.00226	0	0	0.00697	0	0
11	August	0	0.00226	0	0	0.00697	0	0
12	September	<u>0</u>	0.00226	<u>0</u>	<u>0</u>	0.00697	<u>0</u>	<u>0</u>
13	Total	0		0	0		0	0

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED TOTAL OVER/UNDERCOLLECTION
FOR THE 2013 1307(f) PERIOD
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.	Month	Commodity Recoveries PGCC Revenue	Total Commodity Cost of Gas 1 /	Commodity Over/ Undercollection	Demand Recoveries PGDC Revenue	Total Demand Cost of Gas 1 /	Demand Over/ Undercollection	Total Over/ Undercollection
		(1)	(2)	(3=1-2)	(4)	(5)	(6=4-5)	(7=3+6)
		\$	\$	\$	\$	\$	\$	\$
1	October 2014	3,812,100	6,243,381	(2,431,281)	1,776,454	5,803,260	(4,026,806)	(6,458,087)
2	November	9,970,066	15,816,427	(5,846,361)	4,368,366	5,872,502	(1,504,136)	(7,350,497)
3	December	19,742,677	26,022,342	(6,279,665)	8,379,654	5,920,782	2,458,872	(3,820,793)
4	January 2015	27,949,084	31,132,281	(3,183,197)	11,745,723	5,920,782	5,824,941	2,641,744
5	February	27,621,493	27,746,572	(125,079)	11,571,612	5,920,782	5,650,830	5,525,750
6	March	24,266,036	21,688,509	2,577,527	10,110,457	5,920,782	4,189,675	6,767,202
7	April	14,487,933	8,183,500	6,304,433	6,191,545	4,455,932	1,735,613	8,040,046
8	May	6,831,670	3,480,007	3,351,663	3,026,336	4,455,932	(1,429,596)	1,922,067
9	June	3,737,997	1,314,692	2,423,305	1,683,179	4,455,932	(2,772,753)	(349,448)
10	July	2,418,274	1,164,378	1,253,896	1,117,219	4,456,002	(3,338,783)	(2,084,887)
11	August	2,160,634	1,043,569	1,117,065	1,030,624	4,456,002	(3,425,378)	(2,308,314)
12	September	2,309,027	1,471,815	837,212	1,092,881	4,456,002	(3,363,121)	(2,525,909)
13	Total	145,306,991	145,307,473	(483)	62,094,047	62,094,692	(645)	(1,127)

1_ / Refer to Exhibit 1-B, Schedule No. 1.

Columbia Gas of Pennsylvania, Inc.

Capacity Assignment Factor

Assignment of FT Only

Purchased Gas Demand Charge (PGDC) Paid By the CHOICE Customer
Rates Based on Projected Costs For 12 Months Ending September, 2015

\$62,094,692	1. Projected Demand Costs Oct. 2014 through Sept. 2015 (Exh. 1-B, Sch. 1 from Oct. 2014 PGC)
(510,261)	1a. Less Purchased Gas Demand Costs Recovered Under Rate SS (Exhibit 1-A, Schedule 1, Sheet 2)
0	1b. Less Purchased Gas Demand Allocated to Rates LTS, STS, SGS-TS, and MLS
(11,016,629)	1c. Experienced Demand Net Over Collection (Exhibit No. 1-E)
<u>\$50,567,802</u>	2. Total Adjusted Demand Costs per 1307(f) Filing (1) + (1a) + (1b) + (1c)
\$125.33 per Dth	3. Unit FT Demand Charge Per Dth of Gulf/TCO capacity the marketer would pay Gulf and TCO. (Exhibit 1-A, Schedule 3, Sheet 2)
46,771 MMDth	4. Projected Sales & Choice Requirements for 12 billing periods of October, 2014 through September, 2015
47,099 MMDth	5. Projected Sales & Choice Requirements 12 months ended September 2015, including Unaccounted For @ 0.7%
21,755 MMDth	6. Annual Injections and Withdrawals, Normal Weather
1 Dth	7a. Quantity Delivered to the Customer
<u>0.7%</u>	7b. Unaccounted-for & Co. Use Factor from Volume Balancing System
1.0070 Dth	7c. Quantity Delivered to the City Gate. (7a)/(1-7b)
\$1.0812 per Dth	8. Unit Demand Charge: (2) / (4)
(\$0.0498) per Dth	9. OSS and Capacity Release Credit
0.0028 Dth	10. Average Daily FT Delivery: (7c) / 365 days
\$0.3509 per Dth	11. Annual Demand Charge for the Assigned FT Capacity payable to the pipeline(s): (3) X (10)
\$0.7303 per Dth	12. Annual Demand Charge for other capacity that CPA retains (8) - (11)
0.4651 Dth	13. Quantity Injected and Withdrawn to Deliver 1 Dth to the Customer: (6) / (4)
\$0.0071	14a. Injection Charge @ \$0.0153/Dth
\$0.0022	14b. FSS Shrinkage @ 0.12 percent for gas at \$4.0248/Dth
\$0.0071	14c. Withdrawal Charge @ \$0.0153/Dth
\$0.0077	14d. SST Commodity Charge @ \$0.0166/Dth
<u>\$0.0359</u>	14e. SST retention @ 1.917% for gas at \$4.0248/Dth
<u>\$0.0600</u> per Dth	14f. Total Annual Variable Storage Costs
\$0.3509 per Dth	15. Credit to Purchased Gas Demand Charge for the CHOICE Customer:
<u>(\$0.0600)</u> per Dth	15a. For Demand Cost Paid to Pipelines: = (11)
<u>\$0.2909</u> per Dth	15b. Less Storage Costs: = (14f)
<u>\$0.2909</u> per Therm	15c. Net Credit: (15a) + (15b)
	15d. Per Therm: (15c)/10 - Capacity Assignment Factor
<u>\$0.7405</u> per Dth	16. Purchased Gas Demand Charge Paid By the CHOICE Customer: (10)+(11) - (15c)
<u>\$0.07405</u> per Therm	17. Per Therm: (16)/10

Columbia Gas of Pennsylvania, Inc. (CPA)
CPA Capacity Assignment (PCA): Assignment of FT Capacity Only
CPA Capacity on TCO and Gulf. Cost of the Capacity Allocated to Marketers.

	<u>TCO</u> FT Capacity	<u>CGT</u> FTS-1 Capacity	<u>Total:</u> TCO and Gulf
1 <u>CPA FT Capacity on TCO and Columbia Gulf</u>			
2 CPA Contract: Dth/d	132,373	43,632	
3 <u>Projected Demand Costs</u>			
4. Annual Demand Cost 1/	\$9,638,868	\$2,247,060	
4a. Monthly Billing Determinants	132,373	43,632	
4b. Annual Demand Charge (4/ 4a)	\$72.82	\$51.50	
4c. Monthly Demand Charge (4b / number of months)	\$6.068	\$4.292	
<u>Transportation Pilot: Allocation Capacity and Costs.</u>			
5. Capacity Allocation:	1.0000	1.0195 2/	
6. Number of Months	12	12	
7. Unit Annual Cost of City Gate Capacity: (4c) x (5) x (6) \$/Dth	\$72.82	\$52.51	<u><u>\$125.33</u></u>

Notes:

1/ Projected demand costs for the period 12 months ended September, 2015.

2/ $1.020 \text{ Dth/day} = 1.000 / (1 - \text{retention}) = 1.000 / (1 - 0.01917)$

Retention Factor on TCO FTS

1.917%

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
For the Period October 2014 Through September 2015

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Total Quantity													
2	DTH	1,534,000	3,598,000	5,957,000	7,079,000	6,350,000	4,965,000	2,064,000	839,000	282,000	247,000	218,000	328,000	33,461,000
3	Total Demand Costs	5,803,260	5,872,502	5,920,782	5,920,782	5,920,782	5,920,782	4,455,932	4,455,932	4,455,932	4,456,002	4,456,002	4,456,002	62,094,692
4	Total Commodity Costs	6,243,381	15,816,427	26,022,342	31,132,281	27,746,572	21,688,509	8,183,500	3,480,007	1,314,692	1,164,378	1,043,569	1,471,815	145,307,473
5	Total Estimated Gas Costs (Line 5 = Line 3 + Line 4)	12,046,641	21,688,929	31,943,124	37,053,063	33,667,354	27,609,291	12,639,432	7,935,939	5,770,624	5,620,380	5,499,571	5,927,817	207,402,165

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Demand Costs

Line No	Description	2014			2015									Total
		October \$	November \$	December \$	January \$	February \$	March \$	April \$	May \$	June \$	July \$	August \$	September \$	
1	Columbia Gas Transmission	4,919,679	4,919,679	4,919,679	4,919,679	4,919,679	4,919,679	3,572,351	3,572,351	3,572,351	3,572,351	3,572,351	3,572,351	50,952,180
2	Columbia Gulf Transmission	187,255	187,255	187,255	187,255	187,255	187,255	187,255	187,255	187,255	187,255	187,255	187,255	2,247,060
3	Texas Eastern Transmission	237,773	237,773	286,053	286,053	286,053	286,053	237,773	237,773	237,773	237,843	237,843	237,843	3,046,606
4	Donunion Transmission	42,212	77,491	77,491	77,491	77,491	77,491	42,212	42,212	42,212	42,212	42,212	42,212	682,939
5	Tennessee Gas	417,847	417,847	417,847	417,847	417,847	417,847	417,847	417,847	417,847	417,847	417,847	417,847	5,014,164
6	National Fuel Gas	16,271	16,271	16,271	16,271	16,271	16,271	16,271	16,271	16,271	16,271	16,271	16,271	195,252
7	Equitrans	7,223	41,186	41,186	41,186	41,186	41,186	7,223	7,223	7,223	7,223	7,223	7,223	256,491
8	LT-FTS Contract Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Less Elective Balancing Svc Credit	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
10	Total Demand Cost	<u>5,803,260</u>	<u>5,872,502</u>	<u>5,920,782</u>	<u>5,920,782</u>	<u>5,920,782</u>	<u>5,920,782</u>	<u>4,455,932</u>	<u>4,455,932</u>	<u>4,455,932</u>	<u>4,456,002</u>	<u>4,456,002</u>	<u>4,456,002</u>	<u>62,094,692</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Costs

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	Term	1,769,108	2,849,475	12,263,133	12,451,582	11,121,910	3,006,154	2,710,486	2,789,615	2,712,627	2,822,475	2,829,153	2,732,717	60,058,435
2	Spot	7,514,086	1,149,091	0	0	0	1,643,195	13,674,381	12,352,567	9,619,190	9,263,805	9,166,582	9,065,089	73,447,986
3	Local	86,086	83,727	89,760	91,388	82,900	89,804	81,144	84,766	81,438	85,976	86,174	82,026	1,025,189
4	Propane	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Storage	(3,211,319)	11,415,354	13,392,499	18,372,191	16,435,982	16,949,356	(8,282,511)	(11,746,941)	(11,098,563)	(11,007,878)	(11,038,340)	(10,408,017)	9,771,813
6	Financial Hedges	85,420	318,780	276,950	217,120	105,780	0	0	0	0	0	0	0	1,004,050
7	Less LT-FIS Contract Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total Commodity Cost	6,243,381	15,816,427	26,022,342	31,132,281	27,746,572	21,688,509	8,183,500	3,480,007	1,314,692	1,164,378	1,043,569	1,471,815	145,307,473

COLUMBIA GAS OF PENNSYLVANIA, INC

Summary of Total Estimated Purchased Gas Costs
Commodity Quantities

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>Term</u>													
1	Total-DTH	440,000	697,000	2,936,000	2,942,000	2,647,000	714,000	683,000	705,000	681,000	703,000	703,000	681,000	14,532,000
	<u>Spot</u>													
2	Total-DTH	1,895,000	286,000	0	0	0	399,000	3,495,000	3,167,000	2,450,000	2,341,000	2,311,000	2,292,000	18,636,000
	<u>Local</u>													
3	Total-DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
	<u>Propane</u>													
4	Total-DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Storage</u>													
5	Total-DTH	(823,000)	2,594,000	2,999,000	4,115,000	3,683,000	3,830,000	(2,135,000)	(3,055,000)	(2,870,000)	(2,819,000)	(2,818,000)	(2,666,000)	35,000
	<u>Total - All Sources</u>													
6	Total-DTH	<u>1,534,000</u>	<u>3,598,000</u>	<u>5,957,000</u>	<u>7,079,000</u>	<u>6,350,000</u>	<u>4,965,000</u>	<u>2,064,000</u>	<u>839,000</u>	<u>282,000</u>	<u>247,000</u>	<u>218,000</u>	<u>328,000</u>	<u>33,461,000</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gas Transmission Corporation

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Columbia Gas Transmission</u>														
<u>FTS</u>														
1	Billing Determinant-Dth	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	
2	Less Capacity Release (1)	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	
3	Net Billing Determinant - Dth	132,373	132,373	132,373	132,373	132,373	132,373	132,373	132,373	132,373	132,373	132,373	132,373	
4	Demand Rate	6 0680	6 0680	6 0680	6 0680	6 0680	6 0680	6 0680	6 0680	6 0680	6 0680	6 0680	6 0680	
5	Demand Cost	803,239	803,239	803,239	803,239	803,239	803,239	803,239	803,239	803,239	803,239	803,239	803,239	9,638,868
<u>ESS-Reservation</u>														
6	Billing Determinant-Dth	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	
7	Demand Rate	1 5090	1 5090	1 5090	1 5090	1 5090	1 5090	1 5090	1 5090	1 5090	1 5090	1 5090	1 5090	
8	Demand Cost	689,426	689,426	689,426	689,426	689,426	689,426	689,426	689,426	689,426	689,426	689,426	689,426	8,273,112
<u>ESS-Capacity</u>														
9	Total-DTH	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	
10	Demand Rate	0 0289	0 0289	0 0289	0 0289	0 0289	0 0289	0 0289	0 0289	0 0289	0 0289	0 0289	0 0289	
11	Demand Cost	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	8,788,308
<u>SST</u>														
12	Billing Determinant-Dth	456,876	456,876	456,876	456,876	456,876	456,876	228,438	228,438	228,438	228,438	228,438	228,438	
13	Demand Rate	5 8980	5 8980	5 8980	5 8980	5 8980	5 8980	5 8980	5 8980	5 8980	5 8980	5 8980	5 8980	
14	Demand Cost	2,694,655	2,694,655	2,694,655	2,694,655	2,694,655	2,694,655	1,347,327	1,347,327	1,347,327	1,347,327	1,347,327	1,347,327	24,251,892
15	Total TCO Demand Cost	4,919,679	4,919,679	4,919,679	4,919,679	4,919,679	4,919,679	3,572,351	3,572,351	3,572,351	3,572,351	3,572,351	3,572,351	50,952,180

(1) Per the 1307(f) Order, effective October 1, 2014, Columbia will include in the application period a projection of capacity release for the release of 5,215 Dth of capacity to be released at the applicable maximum rate to a large industrial customer on Columbia's system and not subject to recall. Line 2 reflects the projected capacity releases.

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gulf Transmission Company

[illegible]

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Texas Eastern Transmission Corporation

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>FTI-TCO Delmont</u>													
1	Billing Determinant-Dth	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	3,082	
2	Demand Rate	9,3043	9,3043	9,3043	9,3043	9,3043	9,3043	9,3043	9,3043	9,3043	9,3043	9,3043	9,3043	
3	Demand Cost	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	28,676	344,112
	<u>FTI-Uniontown</u>													
4	Billing Determinant-Dth	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	11,753	
5	Demand Rate	9,3043	9,3043	9,3043	9,3043	9,3043	9,3043	9,3043	9,3043	9,3043	9,3043	9,3043	9,3043	
6	Demand Cost	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	109,353	1,312,236
	<u>CDS - Eagle/Rockwood</u>													
7	Billing Determinant-Dth	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	
8	Demand Rate	14,6694	14,6694	14,6694	14,6694	14,6694	14,6694	14,6694	14,6694	14,6694	14,6994	14,6994	14,6994	
9	Demand Cost	34,356	34,356	34,356	34,356	34,356	34,356	34,356	34,356	34,356	34,426	34,426	34,426	412,482
	<u>CDS - Rockwood</u>													
10	Billing Determinant-Dth	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
11	Demand Rate	12,6137	12,6137	12,6137	12,6137	12,6137	12,6137	12,6137	12,6137	12,6137	12,6137	12,6137	12,6137	
12	Demand Cost	63,069	63,069	63,069	63,069	63,069	63,069	63,069	63,069	63,069	63,069	63,069	63,069	756,828
	<u>CDS - Chambersburg</u>													
13	Billing Determinant-Dth	158	158	158	158	158	158	158	158	158	158	158	158	
14	Demand Rate	14,6762	14,6762	14,6762	14,6762	14,6762	14,6762	14,6762	14,6762	14,6762	14,6762	14,6762	14,6762	
15	Demand Cost	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	27,828
	<u>FTI-TCO @ Eagle Zone 3 Zone 3</u>													
16	Billing Determinant-Dth	0	0	10,000	10,000	10,000	10,000	0	0	0	0	0	0	
17	Demand Rate	0.0000	0.0000	4,8280	4,8280	4,8280	4,8280	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
18	Demand Cost	0	0	48,280	48,280	48,280	48,280	0	0	0	0	0	0	193,120
19	Total TETCO Demand Cost	237,773	237,773	286,053	286,053	286,053	286,053	237,773	237,773	237,773	237,843	237,843	237,843	3,046,606

Summary of Total Estimated Purchased Gas Demand Costs
Domunion Transmission

[illegible]

Summary of Total Estimated Purchased Gas Demand Costs
Tennessee Gas Pipeline Company

[illegible]

Summary of Total Estimated Purchased Gas Demand Costs
National Fuel Gas Supply

[illegible]

Summary of Total Estimated Purchased Gas Demand Costs
Equitrans

[illegible]

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Term Contracts

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>TERM</u>													
	<u>COLUMBIA GULF - TCO</u>													
1	Quantity - DTH	0	0	598,000	1,140,000	1,363,000	0	0	0	0	0	0	0	3,101,000
2	Rate-\$/DTH	0 0000	0 0000	4 0570	4 1334	4 1241	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	
3	Cost-\$	0	0	2,426,086	4,712,076	5,621,148	0	0	0	0	0	0	0	12,759,310
	<u>COLUMBIA TRANSMISSION</u>													
4	Quantity - DTH	0	0	536,000	0	0	0	0	0	0	0	0	0	536,000
5	Rate-\$/DTH	0 0000	0 0000	4 1763	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	
6	Cost-\$	0	0	2,238,497	0	0	0	0	0	0	0	0	0	2,238,497
	<u>TEXAS EASTERN</u>													
7	Quantity - DTH	440,000	697,000	691,000	691,000	624,000	714,000	683,000	705,000	681,000	703,000	703,000	681,000	8,013,000
8	Rate-\$/DTH	4 0207	4 0882	4 2081	4 2870	4 2774	4 2103	3 9685	3 9569	3 9833	4 0149	4 0244	4 0128	
9	Cost-\$	1,769,108	2,849,475	2,907,797	2,962,317	2,669,098	3,006,154	2,710,486	2,789,615	2,712,627	2,822,475	2,829,153	2,732,717	32,761,022
	<u>TENNESSEE GAS PIPELINE</u>													
10	Quantity - DTH	0	0	1,111,000	1,111,000	660,000	0	0	0	0	0	0	0	2,882,000
11	Rate-\$/DTH	0 0000	0 0000	4 2221	4 2999	4 2904	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	
12	Cost-\$	0	0	4,690,753	4,777,189	2,831,664	0	0	0	0	0	0	0	12,299,606
13	Total - DTH	440,000	697,000	2,936,000	2,942,000	2,647,000	714,000	683,000	705,000	681,000	703,000	703,000	681,000	14,532,000
14	Total Term Commodity													
15	Cost-\$	1,769,108	2,849,475	12,263,133	12,451,582	11,121,910	3,006,154	2,710,486	2,789,615	2,712,627	2,822,475	2,829,153	2,732,717	60,058,435

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Spot and Local Purchases

Lane No.	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>SPOT</u>													
	<u>Base</u>													
1	Quantity - DTH	1,828,000	286,000	0	0	0	387,000	3,463,000	3,167,000	2,450,000	2,341,000	2,311,000	2,292,000	18,525,000
2	Rate-\$/DTH	3.9623	4.0178	0.0000	0.0000	0.0000	4.1158	3.9118	3.9004	3.9262	3.9572	3.9665	3.9551	
3	Cost-\$	7,243,084	1,149,091	0	0	0	1,592,815	13,546,563	12,352,567	9,619,190	9,263,805	9,166,582	9,065,089	72,998,786
	<u>Swing</u>													
4	Quantity - DTH	67,000	0	0	0	0	12,000	32,000	0	0	0	0	0	111,000
5	Rate-\$/DTH	4.0448	0.0000	0.0000	0.0000	0.0000	4.1983	3.9943	0.0000	0.0000	0.0000	0.0000	0.0000	
6	Cost-\$	271,002	0	0	0	0	50,380	127,818	0	0	0	0	0	449,200
7	Total - DTH	1,895,000	286,000	0	0	0	399,000	3,495,000	3,167,000	2,450,000	2,341,000	2,311,000	2,292,000	18,636,000
8	Total Spot													
9	Commodity Cost - \$	7,514,086	1,149,091	0	0	0	1,643,195	13,674,381	12,352,567	9,619,190	9,263,805	9,166,582	9,065,089	73,447,986
	<u>Local Direct</u>													
10	Quantity - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
11	Rate-\$/DTH	3.9130	3.9870	4.0800	4.1540	4.1450	4.0820	3.8640	3.8530	3.8780	3.9080	3.9170	3.9060	
12	Cost-\$	86,086	83,727	89,760	91,388	82,900	89,804	81,144	84,766	81,438	85,976	86,174	82,026	1,025,189
13	Total - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
14	Total Local													
15	Commodity Cost - \$	86,086	83,727	89,760	91,388	82,900	89,804	81,144	84,766	81,438	85,976	86,174	82,026	1,025,189

Summary of Total Estimated Purchased Gas Commodity Costs
Propane Purchases

[illegible]

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs

Storage

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>DOMINION TRANSMISSION - GSS</u>														
1	Injections - DTH	(94,000)	0	0	0	0	0	(127,000)	(118,000)	(118,000)	(118,000)	(118,000)	(118,000)	(811,000)
2	Injection Rate - \$/Dth	3 9751	4 0660	4 1761	4 2318	4 2013	4 1755	3 9214	3 9104	3 9382	3 9701	3 9795	3 9679	
3	Withdrawals - DTH	0	78,000	211,000	277,000	177,000	91,000	1,000	0	0	0	0	0	835,000
4	Withdrawal Rate - \$/Dth	4 3379	4 3379	4 3378	4 3378	4 3378	4 3371	4 2359	4 1446	4 0995	4 0762	4 0615	4 0498	
5	Cost-\$	(373,659)	338,356	915,276	1,201,571	767,791	394,676	(493,782)	(461,427)	(464,708)	(468,472)	(469,581)	(468,212)	417,829
6	Injection Rate \$/Dth	0 0293	0 0293	0 0293	0 0293	0 0293	0 0293	0 0293	0 0293	0 0293	0 0293	0 0293	0 0293	
7	Withdrawl Rate \$/Dth	0 0229	0 0229	0 0229	0 0229	0 0229	0 0229	0 0229	0 0229	0 0229	0 0229	0 0229	0 0229	
8	Cost - \$	2,754	1,786	4,832	6,343	4,053	2,084	3,744	3,457	3,457	3,457	3,457	3,457	42,881
<u>EQUITRANS - SS</u>														
9	Injections - DTH	(186,000)	0	0	0	0	0	(161,000)	(161,000)	(161,000)	(161,000)	(161,000)	(161,000)	(1,152,000)
10	Injection Rate - \$/Dth	3 9751	4 0660	4 1761	4 2318	4 2013	4 1755	3 9214	3 9104	3 9382	3 9701	3 9795	3 9679	
11	Withdrawals - DTH	0	75,000	375,000	375,000	300,000	0	0	0	0	0	0	0	1,125,000
12	Withdrawal Rate - \$/Dth	4 3379	4 3379	4 3378	4 3378	4 3378	4 3371	4 2359	4 1446	4 0995	4 0762	4 0615	4 0498	
13	Cost-\$	(739,369)	325,343	1,626,675	1,626,675	1,301,340	0	(631,345)	(629,574)	(634,050)	(639,186)	(640,700)	(638,832)	326,977
14	Inject/With Rate \$/DTH	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	
15	Cost - \$	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>TCO - FSS</u>														
16	Injections - DTH	(887,000)	0	(14,000)	0	0	(45,000)	(1,994,000)	(3,370,000)	(3,368,000)	(3,370,000)	(3,368,000)	(3,130,000)	(19,546,000)
17	Injection Rate - \$/Dth	3 9751	4 0660	4 1761	4 2318	4 2013	4 1755	3 9214	3 9104	3 9382	3 9701	3 9795	3 9679	
18	Withdrawals - DTH	0	2,700,000	3,361,000	4,732,000	4,317,000	4,436,000	0	0	0	0	0	0	19,546,000
19	Withdrawal Rate - \$/Dth	4 3379	4 3379	4 3378	4 3378	4 3378	4 3371	4 2359	4 1446	4 0995	4 0762	4 0615	4 0498	
20	Cost-\$	(3,525,914)	11,712,330	14,520,881	20,526,470	18,726,283	19,051,478	(7,819,272)	(13,178,048)	(13,263,858)	(13,379,237)	(13,402,956)	(12,419,527)	7,548,630
21	Inject/With Rate \$/DTH	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	
22	Cost - \$	13,571	41,310	51,638	72,400	66,050	68,559	30,508	51,561	51,530	51,561	51,530	47,889	598,107
23	Quantity - DTH	(1,167,000)	2,853,000	3,933,000	5,384,000	4,794,000	4,482,000	(2,281,000)	(3,649,000)	(3,647,000)	(3,649,000)	(3,647,000)	(3,409,000)	(3,000)
24	Total Purchase Cost	(4,638,942)	12,376,029	17,062,832	23,354,716	20,795,414	19,446,154	(8,944,399)	(14,269,049)	(14,362,616)	(14,486,895)	(14,513,237)	(13,526,571)	8,293,436
25	Total Inject/With Cost	16,325	43,096	56,470	78,743	70,103	70,643	34,252	55,018	54,987	55,018	54,987	51,346	640,988

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Storage Transportation Charges

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>TCO - SST</u>														
1	Injections - DTH	(887,000)	0	(14,000)	0	0	(45,000)	(1,994,000)	(3,370,000)	(3,368,000)	(3,370,000)	(3,368,000)	(3,130,000)	(19,546,000)
2	Withdrawals - DTH	0	2,700,000	3,361,000	4,732,000	4,317,000	4,436,000	0	0	0	0	0	0	19,546,000
3	Trans Chrg \$/Dth	0 0168	0 0166	0 0166	0 0166	0 0166	0 0166	0 0168	0 0168	0 0168	0 0168	0 0168	0 0168	
4	Cost-\$	14,902	44,820	56,025	78,551	71,662	74,385	33,499	56,616	56,582	56,616	56,582	52,584	652,824
<u>DOMINION TRANSMISSION - GSS</u>														
5	Injections - DTH	(94,000)	0	0	0	0	0	(127,000)	(118,000)	(118,000)	(118,000)	(118,000)	(118,000)	(811,000)
6	Withdrawals - DTH	0	78,000	211,000	277,000	177,000	91,000	1,000	0	0	0	0	0	835,000
7	Rate-\$/DTH	0 0168	0 0202	0 0202	0 0202	0 0202	0 0202	0 0168	0 0168	0 0168	0 0168	0 0168	0 0168	
8	Cost-\$	1,579	1,576	4,262	5,595	3,575	1,838	2,151	1,982	1,982	1,982	1,982	1,982	30,486
<u>EQUITRANS - SS</u>														
9	Injections - DTH	(186,000)	0	0	0	0	0	(161,000)	(161,000)	(161,000)	(161,000)	(161,000)	(161,000)	(1,152,000)
10	Withdrawals - DTH	0	75,000	375,000	375,000	300,000	0	0	0	0	0	0	0	1,125,000
11	Rate-\$/DTH	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	
12	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Storage - DTH	(1,167,000)	2,853,000	3,933,000	5,384,000	4,794,000	4,482,000	(2,281,000)	(3,649,000)	(3,647,000)	(3,649,000)	(3,647,000)	(3,409,000)	(3,000)
14	Total EUB - DTH	344,000	(259,000)	(934,000)	(1,269,000)	(1,111,000)	(652,000)	146,000	594,000	777,000	830,000	829,000	743,000	38,000
15	Total DTH	(823,000)	2,594,000	2,999,000	4,115,000	3,683,000	3,830,000	(2,135,000)	(3,055,000)	(2,870,000)	(2,819,000)	(2,818,000)	(2,666,000)	35,000
16	Total Purchase Cost	(4,638,942)	12,376,029	17,062,832	23,354,716	20,795,414	19,446,154	(8,944,399)	(14,269,049)	(14,362,616)	(14,486,895)	(14,513,237)	(13,526,571)	8,293,436
17	Total Choice Bank Cost	1,394,817	(1,050,167)	(3,787,090)	(5,145,414)	(4,504,772)	(2,643,664)	591,986	2,408,492	3,150,502	3,365,401	3,361,346	3,012,642	154,079
18	Total Inject/With Cost	16,325	43,096	56,470	78,743	70,103	70,643	34,252	55,018	54,987	55,018	54,987	51,346	640,988
19	Total Transp Charge	16,481	46,396	60,287	84,146	75,237	76,223	35,650	58,598	58,564	58,598	58,564	54,566	683,310
20	Total Storage Cost	(3,211,319)	11,415,354	13,392,499	18,372,191	16,435,982	16,949,356	(8,282,511)	(11,746,941)	(11,098,563)	(11,007,878)	(11,038,340)	(10,408,017)	9,771,813

Exhibit 1-E
Schedule 1

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF EXPERIENCED NET OVER (UNDER) COLLECTION

Line No.	Description	Total Demand \$	Total Commodity \$	Total Amount \$
1	Remaining Balance - Over (Under) Collection from 2013 - 1307(f)			
2	(See Schedule 2a and 2b herein)	(1,086,343)	(1,556,625)	(2,642,968)
3	Unified Credit for Off-system Sales and Capacity Release for the			
4	period October, 2013 through September, 2014			
5	(See Schedule 3a and 3b herein)	2,148,193	3,224,300	5,372,493
6	Over (Under) Collection for the period October, 2013 through			
7	September 2014 (See Schedule 4 herein)	8,785,695	25,450	8,811,145
8	Interest on Over (Under) Collection for the period October, 2013 through			
9	September, 2014 (See Schedule 4 herein)	1,169,084	(39,666)	1,129,418
12	Supplier Refunds and Interest received on Supplier Refunds			
13	between September, 2013 and September, 2014			
14	(See Schedule 5 herein)	<u>0</u>	<u>0</u>	<u>0</u>
15	TOTAL EXPERIENCED NET OVER (UNDER) COLLECTION	<u>11,016,629</u>	<u>1,653,459</u>	<u>12,670,088</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF COMMODITY COST OF GAS
FROM 2013 - 1307(f)

COMMODITY

Line No.	Month	Sales Subject to Commodity E-Factor Therm	Rate \$/Therm	Amount Recovered \$	Net Commodity Over (Under) Collection \$
1	True-up of Net Commodity Costs Included in 2013 1307(f):				(831,590)
2	Beginning Balance Adjustment				(507,169) 2_/
3	Beginning Balance Adjustment				(85,458) 3_/
4	Beginning Balance Adjustment				(16,229) 4_/
5	Beginning Balance Adjustment				(361) 5_/
6	Beginning Balance Adjustment				(13,030) 6_/
7	Beginning Balance Adjustment				1,922 7_/
8	October, 2013	3,795,160	(0.00680)	(25,807)	
9		5,071,290	0.00177	8,976	
10	November	24,211,960	(0.00680)	(164,641)	
11		242,090	0.00177	428	
12	December	52,812,900	(0.00680)	(359,128)	
13	January, 2014 1_/	37,629,880	0.00252	94,827	
14		35,674,390	(0.00680)	(242,586)	
15	February	77,682,670	0.00252	195,760	
16		957,030	(0.00680)	(6,508)	
17	March	67,448,060	0.00252	169,969	
		98,880	(0.00680)	(672)	
18	April	41,643,620	0.00252	104,942	
19	May	19,808,180	0.00252	49,917	
20	June	9,077,530	0.00252	22,875	
21	July	6,445,670	0.00252	16,243	
22	August	6,578,210	0.00252	16,577	
23	September Est.	5,602,253	0.00252	14,118	
24	Amount Collected/(Passed Back) during 2013 1307(f) Period				(104,710)
25	Amount to be Collected in the 2014 1307(f)				(1,556,625)

1_/ Rate in effect January 1, 2014.

2_/ Represents a commodity interest adjustment for the months February 2013 through September 2013, reducing the interest rate from 8% to 6%, due to an under collection balance for the twelve months ended January 2014. Please refer to Exh. 1-E, Schedule 2a, Sheet 2 for a detailed calculation of this adjustment.

3_/ During the 2011-2012 GCR Audit, it was discovered that in January 2012 volumes for certain GMB customers were double counted on the RS5500. Dollar adjustments were recorded on the books in the same month, however the volumes were not corrected. Therefore, the recoveries reported on Exhibit 1-E, Schedule 4, Sheet 2 were over stated. Per data request No. 2-106, a correction to the books totaling \$85,458 was recorded in May 2014 and is being reflected as a beginning balance adjustment in the October 2014 PGC filing.

4_/ A GTS Volume adjustment related to the E-Factor revenue for September 2012 was recorded on the books in October 2012. The entry was inadvertently left off the Exhibit 1-E, Schedule 2a in the October 2013 Quarterly PGC filing. Therefore, it is being reflected as a beginning balance adjustment.

5_/ A rate error was found on Exhibit 1-E Schedule 2a Sheet 1 of 2 in the month of February 2013 in the January 1, 2014 Quarterly PGC filing, which requires a minor beginning balance adjustment.

6_/ This reflects the over-refunded position of the Tennessee Gas Pipeline rate refund (Docket No. P-2012-2314912). Due to the remaining balance being under \$20K, it is being included in the commodity e-factor for recovery.

7_/ Per the 1307(f) Order (Docket No. R-2014-2408268), Columbia agreed to remove charges totaling \$1,921.72 which were inadvertently included in purchased gas cost as identified in OCA Statement No. 1, page 3.

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2012 THROUGH SEPTEMBER, 2013

Line No.	Month	Total Purchased Gas Cost Recovery (1)	Total Cost of Fuel (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest - 8% (6=3X4x5)	Rate (7)	Over (Under) Collection Interest - 6% (8=3x4x5)	Commodity Interest Difference (9=8 - 6)
	Reference:	Sch. 4, Page 1a	Sch. 4, Page 1a							
1	February 2013	25,241,404	22,281,905	2,959,499	14 / 12	8.00%	276,220	6.00%	207,165	(69,055)
2	March	23,152,516	18,633,248	4,519,268	13 / 12	8.00%	391,670	6.00%	293,752	(97,918)
3	April	16,834,847	2,555,967	14,278,880	12 / 12	8.00%	1,142,310	6.00%	856,733	(285,577)
4	May	6,121,168	5,260,324	860,844	11 / 12	8.00%	63,129	6.00%	47,346	(15,783)
5	June	3,792,326	(653,054)	4,445,380	10 / 12	8.00%	296,359	6.00%	222,269	(74,090)
6	July	2,460,134	3,239,241	(779,107)	9 / 12	8.00%	(46,746)	6.00%	(35,060)	11,686
7	August	2,216,542	1,947,627	268,915	8 / 12	8.00%	14,342	6.00%	10,757	(3,585)
8	September	2,361,197	4,688,647	(2,327,450)	7 / 12	8.00%	(108,614)	6.00%	(81,461)	27,153
13	TOTAL	<u>82,180,134</u>	<u>57,953,905</u>	<u>24,226,229</u>			<u>2,028,670</u>		<u>1,521,501</u>	<u>(507,169)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF DEMAND COST OF GAS
FROM 2013 - 1307(f)

DEMAND

Line No.	Month	Sales Subject to Demand E-Factor Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	True-up of Net Demand Costs Included in 2013 1307(f):				8,098,928
2	Beginning Balance Adjustment				1,017,672 2_ /
3	Beginning Balance Adjustment				107 3_ /
4	October, 2013	4,923,380	(0.02440)	(120,130)	
5		6,475,300	0.01290	83,531	
6	November	32,551,570	(0.02440)	(794,258)	
7		23,550	0.01290	304	
8	December	70,960,490	(0.02440)	(1,731,436)	
9	January, 2014 1_ /	49,862,470	(0.01784)	(889,546)	
10		48,598,710	(0.02440)	(1,185,809)	
11	February	104,702,190	(0.01784)	(1,867,887)	
12		(99,400)	(0.02440)	2,425	
13	March	89,633,700	(0.01784)	(1,599,065)	
14	April	55,342,380	(0.01784)	(987,308)	
15	May	26,234,970	(0.01784)	(468,032)	
16	June	11,740,580	(0.01784)	(209,452)	
17	July	8,047,950	(0.01784)	(143,575)	
18	August	8,349,760	(0.01784)	(148,960)	
19	September Est.	8,063,466	(0.01784)	(143,852)	
20	Amount Collected/(Passed Back) in the 2013 1307(f) Period				<u>(10,203,050)</u>
21	Amount to be Collected in the 2014 1307(f)				<u>(1,086,343)</u>

1_ / Rate in effect January 1, 2014.

2_ / TCO Modernization Refunds and interest totaling \$6.4M (Docket No. R-2012-2321748) began being passed back in Oct.- Dec. 2013. Columbia filed a petition, Docket No. P-2013-2371147, to be allowed to use some of the refund to fund the low-income program and to pass back remaining funds to residential and non- residential customers. The petition was approved November 14, 2013 and the refunds were restated per the petition, which allowed \$0.6M to fund the low income program, \$2.9M to be passed back to specific customers and \$2.8M to remain in the PGC. The refunds of \$1.017M passed back in Oct.-Dec. 2013 related to the \$2.9M to be passed back to residential and non-residential classes were reclassified to the proper accounts on the books in March 2014. The reclassified refunds are being reflected as a beginning balance adjustment.

3_ / An rate error was found on Exhibit 1-E Schedule 2b Sheet 1 of 2 in the month of February 2013 in the January 1, 2014 Quarterly PGC filing, which requires a minor beginning balance adjustment.

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM COMMODITY COST OF GAS
FROM 2013 - 1307(f)

COMMODITY

Line No.	Month	Sales Subject to Off-System Sales Credit Therm	Rate \$/Therm	Amount \$	Net Commodity Over (Under) Collection \$
1	October, 2013	3,613,920	(0.01029)	(37,187)	
2		4,530,490	(0.01486)	(67,323)	
3	November	22,803,150	(0.01029)	(234,644)	
4		133,510	(0.01486)	(1,984)	
5	December	50,507,930	(0.01029)	(519,727)	
6	January, 2014 1_ /	36,282,920	(0.01033)	(374,803)	
7		33,750,860	(0.01029)	(347,296)	
8	February	74,020,770	(0.01033)	(764,635)	
9		573,640	(0.01029)	(5,903)	
10	March	63,697,600	(0.01033)	(657,996)	
11		97,930	(0.01029)	(1,008)	
12	April	39,179,150	(0.01033)	(404,721)	
13	May	18,508,080	(0.01033)	(191,188)	
14	June	8,360,110	(0.01033)	(86,360)	
15	July	5,808,630	(0.01033)	(60,003)	
16	August	6,049,900	(0.01033)	(62,495)	
17	September Est.	5,339,658	(0.01033)	(55,159)	
18	Amount Passed Back in the 2013 1307 (f)				<u>(3,872,432)</u>
19	Unified Sharing Mechanism - \$11,827,886 (60% Commodity)				7,096,732
20	Amount to be Passed Back in the 2014 1307(f)				<u><u>3,224,300</u></u>

1_ / Rate in effect January 1, 2014.

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM DEMAND COST OF GAS
FROM 2013 - 1307(f)

DEMAND

Line No.	Month	Sales Subject to Off-System Sales Credit Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	October, 2013	4,923,380	(0.00488)	(24,026)	
2		6,475,300	(0.00724)	(46,881)	
3	November	32,551,570	(0.00488)	(158,852)	
4		23,550	(0.00724)	(171)	
5	December	70,960,490	(0.00488)	(346,287)	
6	January, 2014 1_ /	49,862,470	(0.00489)	(243,827)	
7		48,598,710	(0.00488)	(237,162)	
8	February	104,702,190	(0.00489)	(511,994)	
9		(99,400)	(0.00488)	485	
10	March	89,633,700	(0.00489)	(438,309)	
11	April	55,342,380	(0.00489)	(270,624)	
12	May	26,234,970	(0.00489)	(128,289)	
13	June	11,740,580	(0.00489)	(57,411)	
14	July	8,047,950	(0.00489)	(39,354)	
15	August	8,349,760	(0.00489)	(40,830)	
16	September Est.	8,063,466	(0.00489)	(39,430)	
17	Amount Passed Back in the 2013 1307(f)				<u>(2,582,962)</u>
18	Unified Sharing Mechanism - \$11,827,886 (40% Demand)				4,731,155
19	Amount to be Passed Back in the 2014 1307(f)				<u><u>2,148,193</u></u>

1_ / Rate in effect January 1, 2014.

COLUMBIA GAS OF PENNSYLVANIA, INC
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

Line No.	Month	Total Commodity Sales Revenue	Rate Schedule NSS Gas Cost Recovery	Total Commodity Purchase Gas Cost Recovery	Total Commodity Cost of Fuel	Total Commodity Over/(Under) Collection	Number of Months	Rate	Commodity Over/(Under) Collection Interest	Total Commodity Over/(Under) Collection
		(1)	(2)	(3 = 1 + 2)	(4)	(5 = 3 - 4)	(6)	(7)	(8 = 5 x 6 x 7)	(9 = 5 + 8)
		\$	\$	\$	\$	\$				
	Reference:	Sch. 4, Pg. 2	Sch. 4, Pg. 3							
Actuals through August 2014; Projections for September 2014										
1	October, 2013	3,229,686	16,103	3,245,789	9,116,355	(5,870,566)	18 / 12	6.00%	(528,351)	(6,398,917)
2	November	9,789,322	21,643	9,810,965	19,461,345	(9,650,380)	17 / 12	6.00%	(820,282)	(10,470,662)
3	December	21,564,079	38,992	21,603,071	25,594,270	(3,991,199)	16 / 12	6.00%	(319,296)	(4,310,495)
4	January, 2014	30,883,643	50,973	30,934,615	36,641,802	(5,707,187)	15 / 12	6.00%	(428,039)	(6,135,226)
5	February	33,875,131	58,823	33,933,954	31,744,273	2,189,682	14 / 12	8.00%	204,370	2,394,052
6	March	28,974,513	53,210	29,027,723	23,023,564	6,004,159	13 / 12	8.00%	520,360	6,524,519
7	April	17,780,858	31,217	17,812,075	6,710,602	11,101,473	12 / 12	8.00%	888,118	11,989,591
8	May	8,437,992	30,895	8,468,886	2,320,315	6,148,572	11 / 12	8.00%	450,895	6,599,467
9	June	3,804,236	21,994	3,826,230	2,797,715	1,028,515	10 / 12	8.00%	68,568	1,097,083
10	July	2,424,726	10,533	2,435,259	3,326,509	(891,250)	9 / 12	8.00%	(53,475)	(944,725)
11	August	2,422,590	10,012	2,432,602	3,458,156	(1,025,554)	8 / 12	8.00%	(54,696)	(1,080,250)
12	September Est.	2,139,067	0	2,139,067	1,449,881	689,186	7 / 12	8.00%	32,162	721,348
13	TOTAL	165,325,842	344,395	165,670,236	165,644,786	25,450			(39,666)	(14,216)

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

Line No.	Month	Total Demand Sales Revenue (1) \$	Total Banking and Balancing Revenue (2) \$	Total Standby Demand Revenue (3) \$	NSS Capacity Release Revenue (4) \$	Demand Purchased Gas Cost Recovery (5 = 1+2+3+4) \$	Demand Cost of Fuel (6) \$	Total Demand Over/(Under) Collection (7 = 5 - 6) \$	Number of Months (8)	Rate (9)	Demand Over/(Under) Collection Interest (10 = 7 x 8 x 9)	Total Demand Over/(Under) Collection (11 = 7 + 10)
Reference:		Sch. 4, Pg. 4	Sch. 4, Pg. 6	Sch. 4, Pg. 5	Sch. 4, Pg. 6							
<i>Actuals through August 2014; Projections for September 2014</i>												
1	October, 2013	1,303,668	298	37,783	339	1,342,088	5,192,059	(3,849,971)	18 / 12	8.00%	(461,997)	(4,311,968)
2	November	4,071,787	418	36,736	511	4,109,453	5,254,651	(1,145,198)	17 / 12	8.00%	(129,789)	(1,274,987)
3	December	8,868,392	703	36,684	939	8,906,717	5,330,051	3,576,666	16 / 12	8.00%	381,511	3,958,177
4	January, 2014	12,168,758	780	36,086	1,048	12,206,672	5,206,961	6,999,711	15 / 12	8.00%	699,971	7,699,682
5	February	12,776,680	635	35,622	915	12,813,852	4,969,899	7,843,953	14 / 12	8.00%	732,102	8,576,055
6	March	10,946,515	692	33,174	960	10,981,341	5,875,642	5,105,698	13 / 12	8.00%	442,494	5,548,192
7	April	6,756,354	472	40,865	1,287	6,798,978	4,039,997	2,758,981	12 / 12	8.00%	220,719	2,979,700
8	May	3,207,353	463	40,865	1,539	3,250,220	4,296,223	(1,046,004)	11 / 12	8.00%	(76,707)	(1,122,711)
9	June	1,439,200	322	40,968	1,169	1,481,659	3,741,921	(2,260,262)	10 / 12	8.00%	(150,684)	(2,410,946)
10	July	1,020,181	163	40,968	602	1,061,915	4,054,261	(2,992,346)	9 / 12	8.00%	(179,541)	(3,171,887)
11	August	1,103,102	177	41,339	584	1,145,202	4,055,767	(2,910,564)	8 / 12	8.00%	(155,230)	(3,065,794)
12	September Est.	<u>1,119,693</u>	<u>0</u>	<u>41,339</u>	<u>0</u>	<u>1,161,032</u>	<u>4,456,002</u>	<u>(3,294,970)</u>	7 / 12	8.00%	<u>(153,765)</u>	<u>(3,448,735)</u>
13	TOTAL	<u>64,781,683</u>	<u>5,124</u>	<u>462,431</u>	<u>9,891</u>	<u>65,259,129</u>	<u>56,473,435</u>	<u>8,785,695</u>			<u>1,169,084</u>	<u>9,954,779</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) THERM	COMMODITY COST OF GAS (2) \$/THERM	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	October, 2013 Est. Old	4,531,951	0.37471	1,698,167
2	October, 2013 Est. New	3,475,029	0.42683	1,483,247
3	Oct. - Storage Accounting Adj. - Est.	(97)	0.00000	51
4	September, 2013 Est.	(6,147,077)	0.37471	(2,303,371)
5	September, 2013 Act.	6,290,897	0.37471	2,357,262
6	September - Interruptible Less NSS Act.	(18,090)	0.39829	(7,205)
7	September Act. Prior Period Adjustments		0.00000	1,535
8	Total (Volumes Excl. Storage Acctg. Adj.)	8,132,710		3,229,686
9	November, 2013 Est. New	22,872,767	0.42683	9,762,783
10	October, 2013 Est. Old	(4,531,951)	0.37471	(1,698,167)
11	October, 2013 Est. New	(3,475,029)	0.42683	(1,483,247)
12	October, 2013 Act. Old	4,569,827	0.37471	1,712,360
13	October, 2013 Act. New	3,504,073	0.42683	1,495,643
14	October - Interruptible Less NSS Act.	150	0.41288	62
15	October Act. Prior Period Adjustments		0.00000	(113)
16	Total	22,939,837		9,789,322
17	December, 2013 Est.	50,463,829	0.42683	21,539,476
18	November, 2013 Est.	(22,872,767)	0.42683	(9,762,783)
19	November, 2013 Act.	22,931,597	0.42683	9,787,894
20	November - Interruptible Less NSS Act.	0	0.42690	0
21	November Act. Prior Period Adjustments		-	(507)
22	Total	50,522,659		21,564,079
23	January, 2014 Est. Old	34,510,185	0.42683	14,729,982
24	January, 2014 Est. New	35,490,190	0.45421	16,119,999
25	December, 2013 Est.	(50,463,829)	0.42683	(21,539,476)
26	December, 2013 Act.	50,516,199	0.42683	21,561,829
27	December - Interruptible Less NSS Act.	16,550	0.67290	11,137
28	December Act. Prior Period Adjustments		-	172
29	Total	70,069,295		30,883,643

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) THERM	COMMODITY COST OF GAS (2) \$/THERM	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	February, 2014 Est. New	74,848,122	0.45421	33,996,765
2	January, 2014 Est. Old	(34,510,185)	0.42683	(14,729,982)
3	January, 2014 Est. New	(35,490,190)	0.45421	(16,119,999)
4	January, 2014 Act. Old	34,389,242	0.42683	14,678,360
5	January, 2014 Act. New	35,365,813	0.45421	16,063,506
6	January - Interruptible Less NSS Act.	(16,550)	0.67290	(11,137)
7	January Act. Prior Period Adjustments		-	(2,383)
8	Total	74,586,252		33,875,131
9	March, 2014 Est.	63,954,521	0.45421	29,048,783
10	February, 2014 Est.	(74,848,122)	0.45421	(33,996,765)
11	February, 2014 Act.	74,692,242	0.45421	33,925,963
12	February - Interruptible Less NSS Act.	0	1.35238	0
13	February Act. Prior Period Adjustments		-	(3,468)
14	Total	63,798,641		28,974,513
15	April, 2014 Est.	39,239,645	0.45421	17,823,039
16	April, 2014 Est. New	0	-	0
17	March, 2014 Est.	(63,954,521)	0.45421	(29,048,783)
18	March, 2014 Act.	63,864,141	0.45421	29,007,731
19	March - Interruptible Less NSS Act.	0	-	0
20	March Act. Prior Period Adjustments		-	(1,130)
21	Total	39,149,265		17,780,858
22	May, 2014 Estimate	18,424,669	0.45421	8,368,669
23	April, 2014 Est.	(39,239,645)	0.45421	(17,823,039)
24	April, 2014 Act.	39,395,225	0.45421	17,893,705
25	April - Interruptible Less NSS Act.	0	0.45421	0
26	April Act. Prior Period Adjustments		-	(1,343)
27	Total	18,580,249		8,437,992

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) THERM	COMMODITY COST OF GAS (2) \$/THERM	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	June, 2014 Estimate	8,415,776	0.45421	3,822,530
2	May, 2014 Est.	(18,424,669)	0.45421	(8,368,669)
3	May, 2014 Act.	18,386,259	0.45421	8,351,223
4	May - Interruptible Less NSS Act.		0.46993	0
5	May Act. Prior Period Adjustments		-	(847)
6	Total	8,377,366		3,804,236
7	July, 2014 Est. Old	2,973,853	0.45421	1,350,754
8	July, 2014 Est. New	2,723,184	0.40060	1,090,907
9	June, 2014 Est.	(8,415,776)	0.45421	(3,822,530)
10	June, 2014 Act.	8,400,606	0.45421	3,815,639
11	June - Interruptible Less NSS Act.	0	-	0
12	June Act. Prior Period Adjustments	0	-	(10,044)
13	Total	5,681,867		2,424,726
14	August, 2014 Estimate	5,942,513	0.40060	2,380,571
15	July, 2014 Est. Old	(2,973,853)	0.45421	(1,350,754)
16	July, 2014 Est. New	(2,723,184)	0.40060	(1,090,907)
17	July, 2014 Act. Old	3,024,315	0.45421	1,373,674
18	July, 2014 Act. New	2,769,392	0.40060	1,109,418
19	July - Interruptible Less NSS Act.	0	-	0
20	July Act. Prior Period Adjustments	0	-	587
21	Total	6,039,183		2,422,590
22	September, 2014 Estimate	5,339,658	0.40060	2,139,067
23	Total	5,339,658		2,139,067
24	TOTAL	373,216,982		165,325,842

Exhibit 1-E
Schedule 4
Sheet 3 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	RATE SCHEDULE NSS VOLUMES	RATE	NSS GAS COST RECOVERY
		(1)	(2)	(3=1*2)
		THERM	\$/THERM	\$
1	October, 2013 Est.	34,999	0.37526	13,134
2	September, 2013 Act.	28,780	0.38169	10,985
3	September, 2013 Est.	<u>(21,001)</u>	0.38169	<u>(8,016)</u>
4		42,778		16,103
5	November, 2013 Est.	60,001	0.36052	21,632
6	October, 2013 Act.	35,030	0.37526	13,145
7	October, 2013 Est.	<u>(34,999)</u>	0.37526	<u>(13,134)</u>
8		60,032		21,643
9	December, 2013 Est.	83,006	0.39244	32,575
10	November, 2013 Act.	77,800	0.36052	28,048
11	November, 2013 Est.	<u>(60,001)</u>	0.36052	<u>(21,632)</u>
12		100,805		38,992
13	January, 2014 Est.	100,003	0.46284	46,285
14	December, 2013 Act.	94,950	0.39244	37,262
15	December, 2013 Est.	<u>(83,006)</u>	0.39244	<u>(32,575)</u>
16		111,947		50,973
17	February, 2014 Est.	89,998	0.64807	58,325
18	January, 2014 Act.	101,080	0.46284	46,784
19	January, 2014 Est.	<u>(100,003)</u>	0.46284	<u>(46,285)</u>
20		91,075		58,823
21	March, 2014 Est.	74,009	0.49741	36,813
22	February, 2014 Act.	115,300	0.64807	74,722
23	February, 2014 Est.	<u>(89,998)</u>	0.64807	<u>(58,325)</u>
24		99,311		53,210
25	April, 2014 Est.	50,002	0.44822	22,412
26	March, 2014 Act.	91,710	0.49741	45,617
27	March, 2014 Est.	<u>(74,009)</u>	0.49741	<u>(36,813)</u>
28		67,703		31,217
29	May, 2014 Est.	29,995	0.48549	14,562
30	April, 2014 Act.	86,440	0.44822	38,744
31	April, 2014 Est.	<u>(50,002)</u>	0.44822	<u>(22,412)</u>
32		66,433		30,895
33	June, 2014 Est.	25,005	0.46612	11,655
34	May, 2014 Act.	51,290	0.48549	24,901
35	May, 2014 Est.	<u>(29,995)</u>	0.48549	<u>(14,562)</u>
36		46,300		21,994
37	July, 2014 Est.	20,997	0.44714	9,389
38	June, 2014 Act.	27,460	0.46612	12,800
39	June, 2014 Est.	<u>(25,005)</u>	0.46612	<u>(11,655)</u>
40		23,452		10,533
41	August, 2014 Est.	20,998	0.38307	8,044
42	July, 2014 Act.	25,400	0.44714	11,357
43	July, 2014 Est.	<u>(20,997)</u>	0.44714	<u>(9,389)</u>
44		25,401		10,012
45	September, 2014 Est.	<u>0</u>	0	<u>0</u>
46		0		0
47	TOTAL	<u>735,237</u>		<u>344,395</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	VOLUMES SUBI. TO DEMAND COST OF GAS (1) THERM	COST OF GAS (2) \$/THERM	DEMAND COST RECOVERY (3 = 1 x 2) \$
1	October, 2013 Est. Old	4,531,951	0.11341	513,969
2	October, 2013 Est. New	3,475,029	0.13254	460,580
3	October Choice - Est. Old	1,652,816	0.08477	140,109
4	October Choice - Est. New	1,309,220	0.10508	137,573
5	October Est. Priority One Transportation Old	181,448	0.11341	20,578
6	October Est. Priority One Transportation New	139,132	0.13254	18,441
7	September, 2013 Est.	(6,147,077)	0.11341	(697,140)
8	September 2013 Act.	6,290,897	0.11341	713,451
9	September Choice - Est.	(2,178,530)	0.08477	(184,674)
10	September Choice - Act.	2,178,530	0.08477	184,674
11	September Est. Priority One Transportation	(286,250)	0.11341	(32,464)
12	September Act. Priority One Transportation	251,510	0.11341	28,524
13	Prior Period Adjustment	0	0.00000	48
14	Total	11,398,676		1,303,668
15	November, 2013 Est. New	22,872,767	0.13254	3,031,557
16	November Choice - Est. New	8,931,431	0.10508	938,515
17	November Est. Priority One Transportation New	729,390	0.13254	96,673
18	October Est. Old	(4,531,951)	0.11341	(513,969)
19	October Est. New	(3,475,029)	0.13254	(460,580)
20	October Act. Old	4,569,827	0.11341	518,264
21	October Act. New	3,504,073	0.13254	464,430
22	October Choice - Est. Old	(1,652,816)	0.08477	(140,109)
23	October Choice - Est. New	(1,309,220)	0.10508	(137,573)
24	October Choice - Act. Old	1,652,816	0.08477	140,109
25	October Choice - Act. New	1,309,220	0.10508	137,573
26	October Est. Priority One Transportation Old	(181,448)	0.11341	(20,578)
27	October Est. Priority One Transportation New	(139,132)	0.13254	(18,441)
28	October Act. Priority One Transportation Old	167,021	0.11341	18,942
29	October Act. Priority One Transportation New	128,069	0.13254	16,974
30	Total	32,575,018		4,071,787
31	December, 2013 Est.	50,463,829	0.13254	6,688,476
32	December Choice - Est.	19,545,201	0.10508	2,053,810
33	December Est. Priority One Transportation	945,710	0.13254	125,344
34	November Est.	(22,872,767)	0.13254	(3,031,557)
35	November Act.	22,931,597	0.13254	3,039,354
36	November Choice - Est.	(8,931,431)	0.10508	(938,515)
37	November Choice - Act.	8,931,431	0.10508	938,515
38	November Est. Priority One Transportation	(729,390)	0.13254	(96,673)
39	November Act. Priority One Transportation	676,310	0.13254	89,638
40	Total	70,960,490		8,868,392
41	January, 2014 Est. Old	34,510,185	0.13254	4,573,980
42	January, 2014 Est. New	35,490,190	0.12949	4,595,625
43	January Choice - Est. Old	13,173,533	0.10508	1,384,275
44	January Choice - Est. New	13,711,229	0.10269	1,408,006
45	January Est. Priority One Transportation Old	642,798	0.13254	85,196
46	January Est. Priority One Transportation New	661,052	0.12949	85,600
47	December 2013 Est.	(50,463,829)	0.13254	(6,688,476)
48	December 2013 Act.	50,516,199	0.13254	6,695,417
49	December Choice - Est.	(19,545,201)	0.10508	(2,053,810)
50	December Choice - Act.	19,545,201	0.10508	2,053,810
51	December Est. Priority One Transportation	(945,710)	0.13254	(125,344)
52	December Act. Priority One Transportation	1,165,530	0.13254	154,479
53	Total	98,461,177		12,168,758

Exhibit 1-E
Schedule 4
Sheet 4b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	February, 2014 Est. New	74,848,122	0.12949	9,692,083
2	February Choice - Est. New	28,657,916	0.10269	2,942,881
3	February Est. Priority One Transportation New	1,298,370	0.12949	168,126
4	January Est. Old	(34,510,185)	0.13254	(4,573,980)
5	January Est. New	(35,490,190)	0.12949	(4,595,625)
6	January Act. Old	34,389,242	0.13254	4,557,950
7	January Act. New	35,365,813	0.12949	4,579,519
8	January Choice - Est. Old	(13,173,533)	0.10508	(1,384,275)
9	January Choice - Est. New	(13,711,229)	0.10269	(1,408,006)
10	January Choice - Act. Old	13,173,533	0.10508	1,384,275
11	January Choice - Act. New	13,711,229	0.10269	1,408,006
12	January Est. Priority One Transportation Old	(642,798)	0.13254	(85,196)
13	January Est. Priority One Transportation New	(661,052)	0.12949	(85,600)
14	January Act. Priority One Transportation Old	664,342	0.13254	88,052
15	January Act. Priority One Transportation New	683,208	0.12949	88,469
16	Prior Period Adjustments		0.00000	0
17	Total	104,602,788		12,776,680
18	March, 2014 Est.	63,954,521	0.12949	8,281,471
19	March Choice - Est.	24,632,554	0.10269	2,529,517
20	March Est. Priority One Transportation	1,074,720	0.12949	139,165
21	February Est.	(74,848,122)	0.12949	(9,692,083)
22	February Act.	74,692,242	0.12949	9,671,898
23	February Choice - Est.	(28,657,916)	0.10269	(2,942,881)
24	February Choice - Act.	28,657,916	0.10269	2,942,881
25	February Est. Priority One Transportation	(1,298,370)	0.12949	(168,126)
26	February Act. Priority One Transportation	1,426,150	0.12949	184,672
27		89,633,695		10,946,515
28	April, 2014 Est.	39,239,645	0.12949	5,081,142
29	April Choice - Est.	15,295,947	0.10269	1,570,741
30	April Est. Priority One Transportation	758,920	0.12949	98,273
31	March Est.	(63,954,521)	0.12949	(8,281,471)
32	March Act.	63,864,141	0.12949	8,269,768
33	March Choice - Est.	(24,632,554)	0.10269	(2,529,517)
34	March Choice - Act.	24,632,554	0.10269	2,529,517
35	March Est. Priority One Transportation	(1,074,720)	0.12949	(139,165)
36	March Act. Priority One Transportation	1,212,970	0.12949	157,067
37		55,342,382		6,756,354
38	May, 2014 Est.	18,424,669	0.12949	2,385,810
39	May Choice - Est. New	7,082,595	0.10269	727,312
40	May Est. Priority One Transportation New	491,520	0.12949	63,647
41	April, 2014 Est.	(39,239,645)	0.12949	(5,081,142)
42	April Act.	39,395,225	0.12949	5,101,288
43	April Choice - Est.	(15,295,947)	0.10269	(1,570,741)
44	April Choice - Act.	15,295,947	0.10269	1,570,741
45	April Est. Priority One Transportation	(758,920)	0.12949	(98,273)
46	April Act. Priority One Transportation	839,530	0.12949	108,711
47		26,234,974		3,207,353

Exhibit 1-E
Schedule 4
Sheet 4c of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	June, 2014 Est.	8,415,776	0.12949	1,089,759
2	June Choice - Est.	3,025,672	0.10269	310,706
3	June Est. Priority One Transportation	336,360	0.12949	43,555
4	May Est.	(18,424,669)	0.12949	(2,385,810)
5	May Act.	18,386,259	0.12949	2,380,837
6	May Choice - Est.	(7,082,595)	0.10269	(727,312)
7	May Choice - Act.	7,082,595	0.10269	727,312
8	May Est. Priority One Transportation	(491,520)	0.12949	(63,647)
9	May Act. Priority One Transportation	492,700	0.12949	63,800
		11,740,578		1,439,200
10	July, 2014 Est. Old	2,973,853	0.12949	385,084
11	July, 2014 Est. New	2,723,184	0.13886	378,141
12	July Choice - Est. Old	1,167,372	0.10269	119,877
13	July Choice - Est. New	970,672	0.11153	108,259
14	July Est. Priority One Transportation Old	146,264	0.12949	18,940
15	July Est. Priority One Transportation New	133,936	0.13886	18,598
16	June 2014 Est.	(8,415,776)	0.12949	(1,089,759)
17	June 2014 Act.	8,400,606	0.12949	1,087,794
18	June Choice - Est.	(3,025,672)	0.10269	(310,706)
19	June Choice - Act.	3,025,672	0.10269	310,706
20	June Est. Priority One Transportation	(336,360)	0.12949	(43,555)
21	June Act. Priority One Transportation	284,200	0.12949	36,801
22		8,047,951		1,020,181
23	August, 2014 Est.	5,942,513	0.13886	825,177
24	August Choice - Est. New	2,052,430	0.11153	228,908
25	August Est. Priority One Transportation New	303,230	0.13886	42,107
26	July 2014 Est. Old	(2,973,853)	0.12949	(385,084)
27	July, 2014 Est. New	(2,723,184)	0.13886	(378,141)
28	July 2014 Act. Old	3,024,315	0.12949	391,619
29	July 2014 Act. New	2,769,392	0.13886	384,558
30	July Choice - Est. Old	(1,167,372)	0.10269	(119,877)
31	July Choice - Est. New	(970,672)	0.11153	(108,259)
32	July Choice - Act. Old	1,167,372	0.10269	119,877
33	July Choice - Act. New	970,672	0.11153	108,259
34	July Est. Priority One Transportation Old	(146,264)	0.12949	(18,940)
35	July Est. Priority One Transportation New	(133,936)	0.13886	(18,598)
36	July Act. Priority One Transportation Old	122,733	0.12949	15,893
37	July Act. Priority One Transportation New	112,387	0.13886	15,606
38		8,349,763		1,103,102
39	September, 2014 Est.	8,063,466	0.13886	1,119,693
40		8,063,466		1,119,693
41	TOTAL	525,410,958		64,781,683

Exhibit 1-E
Schedule 4
Sheet 5 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF STANDBY DEMAND COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	STANDBY VOLUMES (1) THERM	STANDBY DEMAND RATE (2) \$/THERM	STANDBY GAS DEMAND RECOVERIES (3 = 1 x 2) \$
1	October, 2013 Est.	0		0
2	September, 2013 Act.	49,180	0.76826	37,783
3	September, 2013 Est.	0	-	0
4		49,180		37,783
5	November, 2013 Est.	0	-	0
6	October, 2013 Act.	49,180	0.74697	36,736
7	October, 2013 Est.	0	-	0
8		49,180		36,736
9	December, 2013 Est.	0	-	0
10	November, 2013 Act.	49,110	0.74697	36,684
11	November, 2013 Est.	0	-	0
12		49,110		36,684
13	January, 2014 Est.	0	-	0
14	December, 2013 Act.	48,310	0.74697	36,086
15	December, 2013 Est.	0	-	0
16		48,310		36,086
17	February, 2014 Est.	0	-	0
18	January, 2014 Act.	48,310	0.73737	35,622
19	January, 2014 Est.	0	-	0
20		48,310		35,622
21	March, 2014 Est.	0	-	0
22	February, 2014 Act.	44,990	0.73737	33,174
23	February, 2014 Est.	0	-	0
24		44,990		33,174
25	April, 2014	0	-	0
26	March, 2014 Act.	55,420	0.73737	40,865
27	March, 2014 Est.	0	-	0
28		55,420		40,865
29	May, 2014	0	-	0
30	April, 2014 Act.	55,420	0.73737	40,865
31	April, 2014 Est.	0	-	0
32		55,420		40,865
33	June, 2014	0	-	0
34	May, 2014 Act.	55,560	0.73737	40,968
35	May, 2014 Est.	0	-	0
36		55,560		40,968
37	July, 2014	0	-	0
38	June, 2014 Act.	55,560	0.73737	40,968
39	June, 2014 Est.	0	-	0
40		55,560		40,968
41	August, 2014	0	-	0
42	July, 2014 Act.	55,560	0.74405	41,339
43	July, 2014 Est.	0	-	0
44		55,560		41,339
45	September, 2014	0	-	0
46	August, 2014 Act.	55,560	0.74405	41,339
47	August, 2014 Est.	0	-	0
48		55,560		41,339
49	TOTAL	622,160		462,431

COLUMBIA GAS OF OF PENNSYLVANIA, INC.
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1 x 2)	(4)	(5)	(6=4 x 5)
		THERM	\$/THERM	\$	THERM	\$/THERM	\$
1	October, 2013 Est.	34,999	0.00697	244	34,999	0.00861	301
2	September, 2013 Act.	28,780	0.00697	201	28,780	0.00480	138
3	September, 2013 Est.	(21,001)	0.00697	(146)	(21,001)	0.00480	(101)
4		42,778		298	42,778		339
5	November, 2013 Est.	60,001	0.00697	418	60,001	0.00852	511
6	October, 2013 Act.	35,030	0.00697	244	35,030	0.00861	302
7	October, 2013 Est.	(34,999)	0.00697	(244)	(34,999)	0.00861	(301)
8		60,032		418	60,032		511
9	December, 2013 Est.	83,006	0.00697	579	83,006	0.00948	787
10	November, 2013 Act.	77,800	0.00697	542	77,800	0.00852	663
11	November, 2013 Est.	(60,001)	0.00697	(418)	(60,001)	0.00852	(511)
12		100,805		703	100,805		939
13	January, 2014 Est.	100,003	0.00697	697	100,003	0.00935	935
14	December, 2012 Act.	94,950	0.00697	662	94,950	0.00948	900
15	December, 2012 Est.	(83,006)	0.00697	(579)	(83,006)	0.00948	(787)
16		111,947		780	111,947		1,048
17	February, 2014 Est.	89,998	0.00697	627	89,998	0.01005	904
18	January, 2014 Act.	101,080	0.00697	705	101,080	0.00935	945
19	January, 2014 Est.	(100,003)	0.00697	(697)	(100,003)	0.00935	(935)
20		91,075		635	91,075		915
21	March, 2014 Est.	74,009	0.00697	516	74,009	0.00953	705
22	February, 2014 Act.	115,300	0.00697	804	115,300	0.01005	1,159
23	February, 2014 Est.	(89,998)	0.00697	(627)	(89,998)	0.01005	(904)
24		99,311		692	99,311		960
25	April, 2014 Est.	50,002	0.00697	349	50,002	0.02236	1,118
26	March, 2014 Act.	91,710	0.00697	639	91,710	0.00953	874
27	March, 2014 Est.	(74,009)	0.00697	(516)	(74,009)	0.00953	(705)
28		67,703		472	67,703		1,287
29	May, 2014 Est.	29,995	0.00697	209	29,995	0.02413	724
30	April, 2014 Act.	86,440	0.00697	603	86,440	0.02236	1,933
31	April, 2014 Est.	(50,002)	0.00697	(349)	(50,002)	0.02236	(1,118)
32		66,433		463	66,433		1,539
33	June, 2014 Est.	25,005	0.00697	174	25,005	0.02619	655
34	May, 2014 Act.	51,290	0.00697	358	51,290	0.02413	1,238
35	May, 2014 Est.	(29,995)	0.00697	(209)	(29,995)	0.02413	(724)
36		46,300		322	46,300		1,169
37	July, 2014 Est.	20,997	0.00697	146	20,997	0.02561	538
38	June, 2014 Act.	27,460	0.00697	191	27,460	0.02619	719
39	June, 2014 Est.	(25,005)	0.00697	(174)	(25,005)	0.02619	(655)
40		23,452		163	23,452		602
41	August, 2014 Est.	20,998	0.00697	146	20,998	0.02245	471
42	July, 2014 Act.	25,400	0.00697	177	25,400	0.02561	650
43	July, 2014 Est.	(20,997)	0.00697	(146)	(20,997)	0.02561	(538)
44		25,401		177	25,401		584
45	September, 2014 Est.	0	0.00000	0	0	0.00000	0
46		0		0	0		0
47	TOTAL	735,237		5,124	735,237		9,891

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMMODITY REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

Line No.	Month	Refund (1) \$	Number of Months (2)			Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	September, 2013	0	19	/	12	6.00%	0	0
2	October	0	18	/	12	6.00%	0	0
3	November	0	17	/	12	6.00%	0	0
4	December	0	16	/	12	6.00%	0	0
5	January, 2014	0	15	/	12	6.00%	0	0
6	February	0	14	/	12	6.00%	0	0
7	March	0	13	/	12	6.00%	0	0
8	April	0	12	/	12	6.00%	0	0
9	May	0	11	/	12	6.00%	0	0
10	June	0	10	/	12	6.00%	0	0
11	July	0	9	/	12	6.00%	0	0
12	August	0	8	/	12	6.00%	0	0
13	September	<u>0</u>	7	/	12	6.00%	<u>0</u>	<u>0</u>
14	TOTAL	<u><u>0</u></u>					<u><u>0</u></u>	<u><u>0</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEMAND REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

Line No.	Month	Refund (1) \$	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	September, 2013	0	19 / 12	6.00%	0	0
2	October	0	18 / 12	6.00%	0	0
3	November	0	17 / 12	6.00%	0	0
4	December	0	16 / 12	6.00%	0	0
5	January, 2014	0	15 / 12	6.00%	0	0
6	February	0	14 / 12	6.00%	0	0
7	March	0	13 / 12	6.00%	0	0
8	April	0	12 / 12	6.00%	0	0
9	May	0	11 / 12	6.00%	0	0
10	June	0	10 / 12	6.00%	0	0
11	July	0	9 / 12	6.00%	0	0
12	August	0	8 / 12	6.00%	0	0
13	September	<u>0</u>	7 / 12	6.00%	<u>0</u>	<u>0</u>
14	TOTAL	<u><u>0</u></u>			<u><u>0</u></u>	<u><u>0</u></u>

ATTACHMENT A

Attachment A
Sheet 1 of 3

COLUMBIA GAS OF PENNSYLVANIA, INC.
REFUNDS RECEIVED
FROM COLUMBIA GAS TRANSMISSION CORPORATION

Line No.	Month	Refund (1) \$	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	Refund - March, 2013 1_ /	(270,960)	13 / 12	0.00%	0	(270,960)
2	Residential Therms					338,730,000 Therms
3	Rate per Therm					<u>(0.00080) \$/Therms</u>
4	Refund - March, 2013 2_ /	(143,828)	13 / 12	0.00%	0	(143,828)
5	Non-Residential Therms					128,983,117 Therms
6	Rate per Therm					<u>(0.00112) \$/Therms</u>

1_ / In accordance with PUC Order at Docket No. P-2013-2371147, this portion of the TCO Modernization Refund proceeds is to be allocated to Residential customers receiving tariff sales service. Due to colder winter and higher usage, see page 2 of 3 for detail regarding balance remaining to be collected.

2_ / In accordance with PUC Order at Docket No. P-2013-2371147, this portion of the TCO Modernization Refund proceeds is to be allocated to Non-Residential customers receiving tariff sales service. Due to colder winter and higher usage, see page 3 of 3 for detail regarding balance remaining to be collected.

COLUMBIA GAS OF PENNSYLVANIA, INC.

REFUNDS RECEIVED
FROM COLUMBIA GAS TRANSMISSION CORPORATION

DEMAND

Line No.	Month	Sales Subject to Demand E-Factor Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	Refund - March 2013, plus interest				2,030,464
2	Transfer of refunds made in Oct.-Dec. 2013				(701,854) 2_ /
3	October, 2013	0	0.00000	0	
4	November	0	0.00000	0	
5	December	0	0.00000	0	
6	January, 2014 1_ /	37,228,371	(0.00605)	(224,115)	
7	February	77,073,304	(0.00605)	(465,336)	
8	March	66,150,690	(0.00605)	(400,610)	
9	April	41,062,795	(0.00605)	(247,337)	
10	May	18,911,624	(0.00605)	(113,463)	
11	June	8,106,946	(0.00605)	(48,268)	
12	July	5,778,452	(0.00605)	(33,945)	
13	August	5,518,334	(0.00605)	(32,616)	
14	September Est.	5,600,000	(0.00605)	(33,880)	
15	Amount Collected/(Passed Back) in the 2013 1307(f) Period				<u>(1,599,570)</u>
16	Amount to be Collected in the 2014 1307(f)				<u>(270,960)</u>

1_ / Rate in effect January 1, 2014.

2_ / TCO Modernization Refunds and interest totaling \$6.4M (Docket No. R-2012-2321748) began being passed back in Oct.- Dec. 2013. Columbia filed a petition, Docket No. P-2013-2371147, to be allowed to use some of the refund to fund the low-income program and to pass back remaining funds to residential and non- residential customers. The petition was approved November 14, 2013 and the refunds were restated allowing for \$2.0M, including interest, to be allocated to residential customers. The amount refunded during Oct.-Dec. 2013 related to the restated amount was reclassified in March 2014 and totaled \$.7M.

COLUMBIA GAS OF PENNSYLVANIA, INC.

REFUNDS RECEIVED
FROM COLUMBIA GAS TRANSMISSION CORPORATION

DEMAND

Line No.	Month	Sales Subject to Demand E-Factor Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	Refund - March 2013, plus interest				913,663
2	Transfer of refunds made in Oct.-Dec. 2013				(315,818) 2_
3	October, 2013	0	0.00000	0	
4	November	0	0.00000	0	
5	December	0	0.00000	0	
6	January, 2014 1_	11,092,693	(0.00772)	(85,551)	
7	February	25,923,781	(0.00772)	(201,883)	
8	March	24,196,388	(0.00772)	(186,705)	
9	April	15,159,979	(0.00772)	(116,945)	
10	May	7,759,676	(0.00772)	(59,820)	
11	June	3,974,304	(0.00772)	(30,619)	
12	July	2,582,754	(0.00772)	(19,877)	
13	August	2,761,116	(0.00772)	(21,255)	
14	September Est.	2,463,466	(0.00772)	(19,018)	
15	Amount Collected/(Passed Back) in the 2013 1307(f) Period				<u>(741,673)</u>
16	Amount to be Collected in the 2014 1307(f)				<u>(143,828)</u>

1_ / Rate in effect January 1, 2014.

2_ / TCO Modernization Refunds and interest totaling \$6.4M (Docket No. R-2012-2321748) began being passed back in Oct.- Dec. 2013. Columbia filed a petition, Docket No. P-2013-2371147, to be allowed to use some of the refund to fund the low-income program and to pass back remaining funds to residential and non- residential customers. The petition was approved November 14, 2013 and the refunds were restated allowing for \$.9M, including interest, to be allocated to non-residential customers. The amount refunded during Oct.-Dec. 2013 related to the restated amount was reclassified in March 2014 and totaled \$.3M.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.	Description	Amount	Change in Rate	Effective 1-1-15
		(1)	(2=3-1)	(3)
1	<u>Purchased Gas Commodity Cost</u>	\$		
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	145,307,473		
3	Projected tariff sales for the twelve billing periods of			
4	October, 2014 through September, 2015	332,578,772 Therms		
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	0.43691	0.01370	0.45061
6	Off System Sales and Capacity Release Credit	(0.01052)	0.00000	(0.01052)
7	PGCC (Line 5 + Line 6)	0.42639	0.01370	0.44009
8	<u>Commodity (Over)/Under Collection</u>			
9	Commodity E-Factor			
10	(Exhibit No. 1-E)	(1,653,459)	577,882	(1,075,577)
11	Projected sales for the twelve billing periods of			
12	October, 2014 through September, 2015	334,862,616 Therms		334,862,616
13	Commodity E-Factor (Line 10/ Line 12)	(0.00494)	0.00173	(0.00321)
14	<u>Purchased Gas Demand Cost</u>			
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	62,094,692		
16	Less: Purchased Gas Demand recovered under Rate SS			
17	(Exhibit 1-A, Schedule 2, Sheet 2)	510,261		
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,			
19	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0		
20	Subtotal (Line 15 - Line 17 - Line 19)	61,584,431		
21	Projected sales for the twelve billing periods of			
22	October, 2014 through September, 2015 1_ /	467,713,117 Therms		
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	0.13167	(0.00012)	0.13155
24	Off System Sales and Capacity Release Credit	(0.00498)	0.00000	(0.00498)
25	PGDC Rate	0.12669	(0.00012)	0.12657
26	<u>Demand (Over)/Under Collection</u>			
27	Demand E- Factor			
28	(Exhibit No. 1-E)	(11,016,629)	(461,888)	(11,478,517)
29	Projected sales for the twelve billing periods of			
30	October, 2014 through September, 2015 1_ /	467,713,117 Therms		467,713,117
31	Demand E-Factor (Line 28 / Line 30)	(0.02355)	(0.00100)	(0.02454)
32	<u>Total Purchased Gas Cost</u>			
33	PGCC Rate (Line 7)	0.42639	0.01370	0.44009
34	PGDC Rate (Line 25)	0.12669	(0.00012)	0.12657
35	PGC Rate	0.55308	0.01358	0.56666
36	Currently effective PGC	0.52424		0.55308
37	Increase (Decrease) in PGC	0.02884		0.01358
38	<u>Net (Over) Under Collection</u>			
39	Commodity E-Factor (Line 13)	(0.00494)	0.00173	(0.00321)
40	Demand E-Factor (Line 31)	(0.02355)	(0.00099)	(0.02454)
41	E-Factor	(0.02849)	0.00074	(0.02775)
42	Currently effective E-Factor	(0.01532)		(0.02849)
43	Increase (Decrease) in E-Factor	(0.01317)		0.00074
44	PGC Rate	0.55308	0.01358	0.56666
45	E-Factor	(0.02849)	0.00074	(0.02775)
46	Total Rate	0.52459	0.01432	0.53891
47	Currently effective Rate	0.50892		0.52459
48	Increase (Decrease) in Rate	0.01567		0.01432

1_ / Includes 135,134,000 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2015

	Projected Over/(Under) Collection	Actual Over/(Under) Collection	Difference	Projected Sales	Change In Rate
	(1)	(2)	(3)	(4)	(5=3/4)
	\$	\$	\$	(Therms)	(\$/Therm)
C-FACTOR					
<u>Commodity Cost of Gas</u>					
1 October, 2014	(2,431,281)	(4,801,709)	2,370,428		
2 November, 2014	<u>(5,846,361)</u>	<u>(12,222,642)</u>	<u>6,376,281</u>		
3 <i>Change in PGCC – January 1</i>	(8,277,642)	(17,024,351)	8,746,710	332,578,772	0.02630
4 December, 2014	0	0	0		
5 January, 2015	0	0	0		
6 February, 2015	<u>0</u>	<u>0</u>	<u>0</u>		
7 <i>Change in PGCC – April 1</i>	0	0	0	332,578,772	0.00000
8 March, 2015	0	0	0		
9 April, 2015	0	0	0		
10 May, 2015	<u>0</u>	<u>0</u>	<u>0</u>		
11 <i>Change in PGCC – July 1</i>	0	0	0	332,578,772	0.00000
<u>Demand Cost of Gas</u>					
12 October, 2014	(4,026,806)	(3,822,640)	(204,166)		
13 November, 2014	<u>(1,504,136)</u>	<u>(1,646,673)</u>	<u>142,537</u>		
14 <i>Change in PGDC -- January 1</i>	(5,530,943)	(5,469,313)	(61,630)	467,713,117	(0.00013)
15 December, 2014	0	0	0		
16 January, 2015	0	0	0		
17 February, 2015	<u>0</u>	<u>0</u>	<u>0</u>		
18 <i>Change in PGDC – April 1</i>	0	0	0	467,713,117	0.00000
19 March, 2015	0	0	0		
20 April, 2015	0	0	0		
21 May, 2015	<u>0</u>	<u>0</u>	<u>0</u>		
22 <i>Change in PGDC – July 1</i>	0	0	0	467,713,117	0.00000
E-FACTOR					
23 Commodity E Factor	1,653,459	1,075,577	577,882	334,862,616	0.00173
24 Demand E Factor	11,016,629	11,478,517	(461,888)	467,713,117	(0.00100)
25 <i>Change in PGCC (line 3 + line 7 + line 11 + line 23)</i>					0.02803
26 <i>Change in PGDC (line 14 + line 18 + line 22 + line 24)</i>					(0.00113)

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT - COMMODITY
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2015

	Original Projected Exhibit 1-B Schedule 1	Updated for 1/1/15 Exhibit 1-B Schedule 1	Difference Included in 1/1/15 GCR	Updated for 4/1/15 Exhibit 1-B Schedule 1	Difference Included in 4/1/15 GCR	Updated for 7/1/15 Exhibit 1-B Schedule 1	Difference Included in 7/1/15 GCR
	(1)	(2)	(3=2-1)	(4)	(5=4-2)	(6)	(7=6-4)
	\$	\$	\$	\$	\$	\$	\$
<u>C-FACTOR</u>							
<u>Commodity Cost of Gas</u>							
1 December, 2014	26,022,342	26,022,342	0				
2 January, 2015	31,132,281	30,080,709	(1,051,572)				
3 February	27,746,572	27,325,977	(420,595)				
4 March	21,688,509	21,012,780	(675,730)				
5 April	8,183,500	7,441,267	(742,234)				
6 May	3,480,007	3,243,717	(236,291)				
7 June	1,314,692	1,282,776	(31,916)				
8 July	1,164,378	1,155,228	(9,151)				
9 August	1,043,569	1,040,919	(2,650)				
10 September	<u>1,471,815</u>	<u>1,418,188</u>	<u>(53,627)</u>				
11 Total	123,247,665	120,023,901	(3,223,764)				
12 Projected Sales			255,847,082				
13 Change in PGCC Rate per Therm			(0.01260)				

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT - DEMAND
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2015

	Original Projected Exhibit 1-B Schedule 1	Updated for 1/1/15 Exhibit 1-B Schedule 1	Difference Included in 1/1/15 GCR	Updated for 4/1/15 Exhibit 1-B Schedule 1	Difference Included in 4/1/15 GCR	Updated for 7/1/15 Exhibit 1-B Schedule 1	Difference Included in 7/1/15 GCR
	(1)	(2)	(3=2-1)	(4)	(5=4-2)	(6)	(7=6-4)
	\$	\$	\$	\$	\$	\$	\$
<u>D-FACTOR</u>							
<u>Demand Cost of Gas</u>							
1 December, 2014	5,920,782	5,920,782	0				
2 January, 2015	5,920,782	5,921,085	303				
3 February	5,920,782	5,921,085	303				
4 March	5,920,782	5,921,085	303				
5 April	4,455,932	4,456,532	600				
6 May	4,455,932	4,456,532	600				
7 June	4,455,932	4,456,532	600				
8 July	4,456,002	4,456,532	530				
9 August	4,456,002	4,456,532	530				
10 September	4,456,002	4,456,532	530				
11 Total	50,418,930	50,423,229	4,299				
12 Projected Sales			358,372,276				
13 Change in PGDC Rate per Therm			0.00001				

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACTUAL OVER/(UNDER)COLLECTION FOR THE PERIOD
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.		Commodity			Demand		
		Actual Recoveries	Actual Gas Costs	Over/ (Under)Collection	Actual Recoveries	Actual Gas Costs	Over/ (Under)Collection
		(1)	(2)	(3=1-2)	(4)	(5)	(6=4-5)
		\$	\$	\$	\$	\$	\$
	Actuals through November 2014						
1	October, 2014	3,887,691	8,689,400	(4,801,709)	1,701,931	5,524,571	(3,822,640)
2	November	10,000,375	22,223,017	(12,222,642)	4,017,121	5,663,794	(1,646,673)
3	December			0			0
4	January, 2015			0			0
5	February			0			0
6	March			0			0
7	April			0			0
8	May			0			0
9	June			0			0
10	July			0			0
11	August			0			0
12	September			0			0
13	Total	13,888,066	30,912,417	(17,024,351)	5,719,052	11,188,365	(5,469,313)

Exhibit 1-A
Schedule 1
Sheet 6 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS COST RECOVERED UNDER RATES SS
AND COMPUTATION OF DAILY PURCHASED GAS DEMAND
APPLICATION PERIOD: OCTOBER, 2014 THROUGH SEPTEMBER, 2015

<u>Line No.</u>	<u>Description</u>	<u>Detail</u> (1)	<u>Total</u> (2) \$
1	Total estimated demand charges for the period		
2	October, 2014 through September, 2015	62,098,991	
3	Estimated Demand Quantity (Therms) 1_ /	81,134,160	
4	Daily purchased gas demand rate (Line 2 / line 3)	<u>\$0.76539</u> per Therm	
5	Daily purchased gas demand (Therms)	666,720 Therms	
6	Daily purchased gas demand rate per Therm	<u>\$0.76539</u>	
7	Total rate SS Daily Demand Cost to be		
8	Recovered (Line 5 x Line 6)		<u>\$510,301</u>
9	Total Rate SS Daily Demand Cost to be		
10	Recovered (Effective October 1, 2014)		<u>\$510,261</u>
11	Difference (Line 8 minus Line 10)		\$40
12	Projected Sales for the Period October 2014 through September 2015		\$467,713,117
13	Rate Differential		\$ -

1_ / Monthly Demand Billing Determinants x 12

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT PGCC AND PGDC RATES
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.	Month	Sales Subject To PGCC (1) Therms	PGCC Rate 1 / (2) \$/Therm	PGCC Revenue (3=1x2) \$	Sales Subject To PGDC (4) Therms	PGDC Rate 1 / (5) \$/Therm	PGDC Revenue (6=4x5) \$	Purchased Gas Cost Revenue (7=3+6) \$
1	October - 2014	8,725,138	0.43691	3,812,100	13,168,774	0.13167	1,733,932	5,546,032
2	November	22,819,495	0.43691	9,970,066	32,853,677	0.13167	4,325,844	14,295,910
3	December	45,187,057	0.43691	19,742,677	63,318,390	0.13167	8,337,132	28,079,809
4	January - 2015	63,969,889	0.44376	28,387,278	88,882,817	0.13161	11,697,868	40,085,146
5	February	63,220,098	0.45061	28,487,608	87,560,493	0.13155	11,518,583	40,006,191
6	March	55,540,126	0.45061	25,026,936	76,463,396	0.13155	10,058,760	35,085,696
7	April	33,159,995	0.45061	14,942,225	46,700,259	0.13155	6,143,419	21,085,644
8	May	15,636,333	0.45061	7,045,888	22,661,301	0.13155	2,981,094	10,026,982
9	June	8,555,530	0.45061	3,855,207	12,460,372	0.13155	1,639,162	5,494,369
10	July	5,534,947	0.45061	2,494,102	8,162,049	0.13155	1,073,718	3,567,820
11	August	4,945,261	0.45061	2,228,384	7,504,379	0.13155	987,201	3,215,585
12	September	<u>5,284,903</u>	0.45061	<u>2,381,430</u>	<u>7,977,210</u>	0.13155	<u>1,049,402</u>	<u>3,430,832</u>
13	Total	332,578,772		148,373,901	467,713,117		61,546,115	209,920,016

1_ / Excludes refunds and experienced over/undercollections

Exhibit 1-A

Schedule 2

Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT STANDBY RATE
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.	Month	Daily Purchased Gas Demand Quantity (1) Therms	Daily Gas Demand Rate (2) \$/Therm	Daily Purchased Gas Demand Revenue (3=1x2) \$
1	October - 2014	55,560	0.76533	42,522
2	November	55,560	0.76533	42,522
3	December	55,560	0.76533	42,522
4	January - 2015	55,560	0.76539	42,525
5	February	55,560	0.76539	42,525
6	March	55,560	0.76539	42,525
7	April	55,560	0.76539	42,525
8	May	55,560	0.76539	42,525
9	June	55,560	0.76539	42,525
10	July	55,560	0.76539	42,525
11	August	55,560	0.76539	42,525
12	September	<u>55,560</u>	0.76539	<u>42,525</u>
13	Total	666,720		510,291

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT BANKING AND BALANCING RATES
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.	Month	Lg. Quantity GDS			Sm. Quantity GDS			Total Trans.
		Deliveries	Rate	Revenue	Deliveries	Rate	Revenue	Revenue
		(1) Therms	(2) \$/Therm	(3=1x2) \$	(4) Therms	(5) \$/Therm	(6=4x5) \$	(7=3+6) \$
1	October 2014	0	0.00226	0	0	0.00697	0	0
2	November	0	0.00226	0	0	0.00697	0	0
3	December	0	0.00226	0	0	0.00697	0	0
4	January 2015	0	0.00226	0	0	0.00697	0	0
5	February	0	0.00226	0	0	0.00697	0	0
6	March	0	0.00226	0	0	0.00697	0	0
7	April	0	0.00226	0	0	0.00697	0	0
8	May	0	0.00226	0	0	0.00697	0	0
9	June	0	0.00226	0	0	0.00697	0	0
10	July	0	0.00226	0	0	0.00697	0	0
11	August	0	0.00226	0	0	0.00697	0	0
12	September	<u>0</u>	0.00226	<u>0</u>	<u>0</u>	0.00697	<u>0</u>	<u>0</u>
13	Total	0		0	0		0	0

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED TOTAL OVER/UNDERCOLLECTION
FOR THE 2013 1307(f) PERIOD
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.	Month	Commodity Recoveries PGCC Revenue	Total Commodity Cost of Gas 1 /	Commodity Over/ Undercollection	Demand Recoveries PGDC Revenue	Total Demand Cost of Gas 1 /	Demand Over/ Undercollection	Total Over/ Undercollection
		(1)	(2)	(3=1-2)	(4)	(5)	(6=4-5)	(7=3+6)
		\$	\$	\$	\$	\$	\$	\$
1	October 2014	3,812,100	6,243,381	(2,431,281)	1,776,454	5,803,260	(4,026,806)	(6,458,087)
2	November	9,970,066	15,816,427	(5,846,361)	4,368,366	5,872,502	(1,504,136)	(7,350,497)
3	December	19,742,677	26,022,342	(6,279,665)	8,379,654	5,920,782	2,458,872	(3,820,793)
4	January 2015	28,387,278	30,080,709	(1,693,431)	11,740,393	5,921,085	5,819,308	4,125,877
5	February	28,487,608	27,325,977	1,161,631	11,561,108	5,921,085	5,640,023	6,801,654
6	March	25,026,936	21,012,780	4,014,157	10,101,285	5,921,085	4,180,200	8,194,357
7	April	14,942,225	7,441,267	7,500,959	6,185,944	4,456,532	1,729,412	9,230,371
8	May	7,045,888	3,243,717	3,802,172	3,023,619	4,456,532	(1,432,913)	2,369,259
9	June	3,855,207	1,282,776	2,572,431	1,681,687	4,456,532	(2,774,845)	(202,414)
10	July	2,494,102	1,155,228	1,338,875	1,116,243	4,456,532	(3,340,289)	(2,001,414)
11	August	2,228,384	1,040,919	1,187,465	1,029,726	4,456,532	(3,426,806)	(2,239,341)
12	September	<u>2,381,430</u>	<u>1,418,188</u>	<u>963,242</u>	<u>1,091,927</u>	<u>4,456,532</u>	<u>(3,364,605)</u>	<u>(2,401,363)</u>
13	Total	148,373,901	142,083,709	6,290,191	62,056,406	62,098,991	(42,585)	6,247,607

1_ / Refer to Exhibit 1-B, Schedule No. 1.

Columbia Gas of Pennsylvania, Inc.
Capacity Assignment Factor
Assignment of FT Only

Purchased Gas Demand Charge (PGDC) Paid By the CHOICE Customer
Rates Based on Projected Costs For 12 Months Ending September, 2015

\$62,094,692	1. Projected Demand Costs Oct. 2014 through Sept. 2015 (Exh. 1-B, Sch. 1 from Oct. 2014 PGC)
(510,301)	1a. Less Purchased Gas Demand Costs Recovered Under Rate SS (Exhibit 1-A, Schedule 1, Sheet 6)
0	1b. Less Purchased Gas Demand Allocated to Rates LTS, STS, SGS-TS, and MLS
(11,478,517)	1c. Experienced Demand Net Over Collection (Exhibit No. 1-E)
<u>\$50,105,874</u>	2. Total Adjusted Demand Costs per 1307(f) Filing (1) + (1a) + (1b) + (1c)
\$125.33 per Dth	3. Unit FT Demand Charge Per Dth of Gulf/TCO capacity the marketer would pay Gulf and TCO. (Exhibit 1-A, Schedule 3, Sheet 2)
46,771 MMDth	4. Projected Sales & Choice Requirements for 12 billing periods of October, 2014 through September, 2015
47,005 MMDth	5. Projected Sales & Choice Requirements 12 months ended September 2015, including Unaccounted For @ 0.5%
21,755 MMDth	6. Annual Injections and Withdrawals, Normal Weather
1 Dth	7a. Quantity Delivered to the Customer
<u>0.5%</u>	7b. Unaccounted-for & Co. Use Factor from Volume Balancing System
1.0050 Dth	7c. Quantity Delivered to the City Gate. (7a)/(1-7b)
\$1.0713 per Dth	8. Unit Demand Charge: (2) / (4)
(\$0.0013)	9a. Quarterly Purchased Gas Demand Adjustment (Jan. 1, 2015 Filing, Schedule 1, Sheet 2)
<u>\$0.0001</u>	9b. Quarterly Purchased Gas Demand Adjustment (Jan. 1, 2015 Filing, Schedule 1, Sheet 4)
<u>\$1.0701</u>	10. Net Unit Demand Charge (8) + (9a) + (9b)
(\$0.0498) per Dth	11. OSS and Capacity Release Credit
0.0028 Dth	12. Average Daily FT Delivery: (7c) / 365 days
\$0.3509 per Dth	13. Annual Demand Charge for the Assigned FT Capacity payable to the pipeline(s): (3) X (12)
\$0.7192 per Dth	14. Annual Demand Charge for other capacity that CPA retains (10) - (13)
0.4651 Dth	15. Quantity Injected and Withdrawn to Deliver 1 Dth to the Customer: (6) / (4)
\$0.0071	16a. Injection Charge @ \$0.0153/Dth
\$0.0021	16b. FSS Shrinkage @ 0.12 percent for gas at \$3.7186/Dth
\$0.0071	16c. Withdrawal Charge @ \$0.0153/Dth
\$0.0077	16d. SST Commodity Charge @ \$0.0166/Dth
<u>\$0.0332</u>	16e. SST retention @ 1.917% for gas at \$3.7186/Dth
<u>\$0.0572</u> per Dth	16f. Total Annual Variable Storage Costs
\$0.3509 per Dth	17. Credit to Purchased Gas Demand Charge for the CHOICE Customer:
<u>(\$0.0572)</u> per Dth	17a. For Demand Cost Paid to Pipelines: = (13)
<u>\$0.2937</u> per Dth	17b. Less Storage Costs: = (16f)
<u>\$0.02937</u> per Therm	17c. Net Credit: (17a) + (17b)
	17d. Per Therm: (17c)/10 - Capacity Assignment Factor
<u>\$0.7266</u> per Dth	18. Purchased Gas Demand Charge Paid By the CHOICE Customer: (10)+(11) - (17c)
<u>\$0.07266</u> per Therm	19. Per Therm: (18)/10

Columbia Gas of Pennsylvania, Inc. (CPA)
CPA Capacity Assignment (PCA): Assignment of FT Capacity Only
CPA Capacity on TCO and Gulf. Cost of the Capacity Allocated to Marketers.

	<u>TCO</u> FT Capacity	<u>CGT</u> FTS-1 Capacity	<u>Total:</u> TCO and Gulf
1 <u>CPA FT Capacity on TCO and Columbia Gulf</u>			
2 CPA Contract: Dth/d	132,373	43,632	
3 <u>Projected Demand Costs</u>			
4. Annual Demand Cost 1/	\$9,638,868	\$2,247,060	
4a. Monthly Billing Determinants	132,373	43,632	
4b. Annual Demand Charge (4/ 4a)	\$72.82	\$51.50	
4c. Monthly Demand Charge (4b / number of months)	\$6.068	\$4.292	
<u>Transportation Pilot: Allocation Capacity and Costs.</u>			
5. Capacity Allocation:	1.0000	1.0195 2/	
6. Number of Months	12	12	
7. Unit Annual Cost of City Gate Capacity: (4c) x (5) x (6) \$/Dth	\$72.82	\$52.51	<u><u>\$125.33</u></u>

Notes:

1/ Projected demand costs for the period 12 months ended September, 2015.

2/ $1.020 \text{ Dth/day} = 1.000 / (1 - \text{retention}) = 1.000 / (1 - 0.01917)$

Retention Factor on TCO FTS 1.917%

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
For the Period October 2014 Through September 2015

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Total Quantity													
2	DTH	1,534,000	3,598,000	5,957,000	7,079,000	6,365,000	4,959,000	2,061,000	840,000	281,000	248,000	218,000	327,000	33,467,000
3	Total Demand Costs	5,803,260	5,872,502	5,920,782	5,921,085	5,921,085	5,921,085	4,456,532	4,456,532	4,456,532	4,456,532	4,456,532	4,456,532	62,098,991
4	Total Commodity Costs	6,243,381	15,816,427	26,022,342	30,080,709	27,325,977	21,012,780	7,441,267	3,243,717	1,282,776	1,155,228	1,040,919	1,418,188	142,083,709
5	Total Estimated Gas Costs (Line 5 = Line 3 + Line 4)	<u>12,046,641</u>	<u>21,688,929</u>	<u>31,943,124</u>	<u>36,001,794</u>	<u>33,247,062</u>	<u>26,933,865</u>	<u>11,897,799</u>	<u>7,700,249</u>	<u>5,739,308</u>	<u>5,611,760</u>	<u>5,497,451</u>	<u>5,874,720</u>	<u>204,182,700</u>

Summary of Total Estimated Purchased Gas Costs

[illegible]

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Costs

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Term	1,769,108	2,849,475	12,263,133	5,208,745	4,742,018	4,050,587	2,405,302	2,481,706	2,418,418	2,522,312	2,528,826	2,438,079	45,677,709
2	Spot	7,514,086	1,149,091	0	5,772,134	2,499,288	1,493,809	12,782,316	11,734,725	9,263,958	8,966,925	8,884,606	8,390,976	78,451,914
3	Local	86,086	83,727	89,760	82,170	75,260	81,818	73,941	77,396	74,550	78,848	79,046	75,138	957,740
4	Propane	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Storage	(3,211,319)	11,415,354	13,392,499	18,601,900	19,809,251	15,386,566	(7,820,293)	(11,050,111)	(10,474,150)	(10,412,858)	(10,451,559)	(9,486,005)	15,699,276
6	Financial Hedges	85,420	318,780	276,950	415,760	200,160	0	0	0	0	0	0	0	1,297,070
7	Less LT-FTS Contract Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total Commodity Cost	<u>6,243,381</u>	<u>15,816,427</u>	<u>26,022,342</u>	<u>30,080,709</u>	<u>27,325,977</u>	<u>21,012,780</u>	<u>7,441,267</u>	<u>3,243,717</u>	<u>1,282,776</u>	<u>1,155,228</u>	<u>1,040,919</u>	<u>1,418,188</u>	<u>142,083,709</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Quantities

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>Term</u>													
1	Total-DTH	440,000	697,000	2,936,000	1,387,000	1,253,000	1,079,000	673,000	695,000	671,000	693,000	693,000	671,000	11,888,000
	<u>Spot</u>													
2	Total-DTH	1,895,000	286,000	0	1,536,000	660,000	399,000	3,592,000	3,301,000	2,582,000	2,475,000	2,446,000	2,320,000	21,492,000
	<u>Local</u>													
3	Total-DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
	<u>Propane</u>													
4	Total-DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Storage</u>													
5	Total-DTH	(823,000)	2,594,000	2,999,000	4,134,000	4,432,000	3,459,000	(2,225,000)	(3,178,000)	(2,993,000)	(2,942,000)	(2,943,000)	(2,685,000)	(171,000)
	<u>Total - All Sources</u>													
6	Total-DTH	<u>1,534,000</u>	<u>3,598,000</u>	<u>5,957,000</u>	<u>7,079,000</u>	<u>6,365,000</u>	<u>4,959,000</u>	<u>2,061,000</u>	<u>840,000</u>	<u>281,000</u>	<u>248,000</u>	<u>218,000</u>	<u>327,000</u>	<u>33,467,000</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gas Transmission Corporation

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<u>Columbia Gas Transmission</u>													
	<u>FTS</u>													
1	Billing Determinant-Dth	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	137,588	
2	Less Capacity Release (1)	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	
3	Net Billing Determinant - Dth	132,373	132,373	132,373	132,373	132,373	132,373	132,373	132,373	132,373	132,373	132,373	132,373	
4	Demand Rate	6 0680	6 0680	6 0680	6 0680	6 0680	6 0680	6 0680	6 0680	6 0680	6 0680	6 0680	6 0680	
5	Demand Cost	803,239	803,239	803,239	803,239	803,239	803,239	803,239	803,239	803,239	803,239	803,239	803,239	9,638,868
	<u>FSS-Reservation</u>													
6	Billing Determinant-Dth	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	
7	Demand Rate	1 5090	1 5090	1 5090	1 5090	1 5090	1 5090	1 5090	1 5090	1 5090	1 5090	1 5090	1 5090	
8	Demand Cost	689,426	689,426	689,426	689,426	689,426	689,426	689,426	689,426	689,426	689,426	689,426	689,426	8,273,112
	<u>FSS-Capacity</u>													
9	Total-DTH	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	
10	Demand Rate	0 0289	0 0289	0 0289	0 0289	0 0289	0 0289	0 0289	0 0289	0 0289	0 0289	0 0289	0 0289	
11	Demand Cost	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	732,359	8,788,308
	<u>SST</u>													
12	Billing Determinant-Dth	456,876	456,876	456,876	456,876	456,876	456,876	228,438	228,438	228,438	228,438	228,438	228,438	
13	Demand Rate	5 8980	5 8980	5 8980	5 8980	5 8980	5 8980	5 8980	5 8980	5 8980	5 8980	5 8980	5 8980	
14	Demand Cost	2,694,655	2,694,655	2,694,655	2,694,655	2,694,655	2,694,655	1,347,327	1,347,327	1,347,327	1,347,327	1,347,327	1,347,327	24,251,892
15	Total TCO Demand Cost	4,919,679	4,919,679	4,919,679	4,919,679	4,919,679	4,919,679	3,572,351	3,572,351	3,572,351	3,572,351	3,572,351	3,572,351	50,952,180

(1) Per the 1307(f) Order, effective October 1, 2014, Columbia will include in the application period a projection of capacity release for the release of 5,215 Dth of capacity to be released at the applicable maximum rate to a large industrial customer on Columbia's system and not subject to recall. Line 2 reflects the projected capacity releases

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gulf Transmission Company

[illegible]

Summary of Total Estimated Purchased Gas Demand Costs
Texas Eastern Transmission Corporation

[illegible]

Summary of Total Estimated Purchased Gas Demand Costs
Dominion Transmission

[illegible]

Summary of Total Estimated Purchased Gas Demand Costs
Tennessee Gas Pipeline Company

[illegible]

Summary of Total Estimated Purchased Gas Demand Costs
National Fuel Gas Supply

[illegible]

Equitrans[illegible]

COLUMBIA GAS OF PENNSYLVANIA, INC

Summary of Total Estimated Purchased Gas Commodity Costs
Term Contracts

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>TERM</u>													
	<u>COLUMBIA GULF - TCO</u>													
1	Quantity - DTH	0	0	598,000	696,000	629,000	389,000	0	0	0	0	0	0	2,312,000
2	Rate-\$/DTH	0 0000	0 0000	4 0570	3 7012	3 7300	3 6847	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	
3	Cost-\$	0	0	2,426,086	2,576,035	2,346,170	1,433,348	0	0	0	0	0	0	8,781,639
	<u>COLUMBIA TRANSMISSION</u>													
4	Quantity - DTH	0	0	536,000	0	0	0	0	0	0	0	0	0	536,000
5	Rate-\$/DTH	0 0000	0 0000	4 1763	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	
6	Cost-\$	0	0	2,238,497	0	0	0	0	0	0	0	0	0	2,238,497
	<u>TEXAS EASTERN</u>													
7	Quantity - DTH	440,000	697,000	691,000	691,000	624,000	690,000	673,000	695,000	671,000	693,000	693,000	671,000	7,929,000
8	Rate-\$/DTH	4 0207	4 0882	4 2081	3 8100	3 8395	3 7931	3 5740	3 5708	3 6042	3 6397	3 6491	3 6335	
9	Cost-\$	1,769,108	2,849,475	2,907,797	2,632,710	2,395,848	2,617,239	2,405,302	2,481,706	2,418,418	2,522,312	2,528,826	2,438,079	29,966,820
	<u>TENNESSEE GAS PIPELINE</u>													
10	Quantity - DTH	0	0	1,111,000	0	0	0	0	0	0	0	0	0	1,111,000
11	Rate-\$/DTH	0 0000	0 0000	4 2221	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	
12	Cost-\$	0	0	4,690,753	0	0	0	0	0	0	0	0	0	4,690,753
13	Total - DTH	440,000	697,000	2,936,000	1,387,000	1,253,000	1,079,000	673,000	695,000	671,000	693,000	693,000	671,000	11,888,000
14	Total Term Commodity													
15	Cost-\$	1,769,108	2,849,475	12,263,133	5,208,745	4,742,018	4,050,587	2,405,302	2,481,706	2,418,418	2,522,312	2,528,826	2,438,079	45,677,709

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Spot and Local Purchases

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>SPOT</u>													
	<u>Base</u>													
1	Quantity - DTH	1,828,000	286,000	0	1,536,000	660,000	387,000	3,568,000	3,301,000	2,582,000	2,475,000	2,446,000	2,320,000	21,389,000
2	Rate-\$/DTH	3.9623	4.0178	0.0000	3.7579	3.7868	3.7414	3.5580	3.5549	3.5879	3.6230	3.6323	3.6168	
3	Cost-\$	7,243,084	1,149,091	0	5,772,134	2,499,288	1,447,922	12,694,944	11,734,725	9,263,958	8,966,925	8,884,606	8,390,976	78,047,653
	<u>Swing</u>													
4	Quantity - DTH	67,000	0	0	0	0	12,000	24,000	0	0	0	0	0	103,000
5	Rate-\$/DTH	4.0448	0.0000	0.0000	0.0000	0.0000	3.8239	3.6405	0.0000	0.0000	0.0000	0.0000	0.0000	
6	Cost-\$	271,002	0	0	0	0	45,887	87,372	0	0	0	0	0	404,261
7	Total - DTH	1,895,000	286,000	0	1,536,000	660,000	399,000	3,592,000	3,301,000	2,582,000	2,475,000	2,446,000	2,320,000	21,492,000
8	Total Spot													
9	Commodity Cost - \$	7,514,086	1,149,091	0	5,772,134	2,499,288	1,493,809	12,782,316	11,734,725	9,263,958	8,966,925	8,884,606	8,390,976	78,451,914
	<u>Local Direct</u>													
10	Quantity - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
11	Rate-\$/DTH	3.9130	3.9870	4.0800	3.7350	3.7630	3.7190	3.5210	3.5180	3.5500	3.5840	3.5930	3.5780	
12	Cost-\$	86,086	83,727	89,760	82,170	75,260	81,818	73,941	77,396	74,550	78,848	79,046	75,138	957,740
13	Total - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
14	Total Local													
15	Commodity Cost - \$	86,086	83,727	89,760	82,170	75,260	81,818	73,941	77,396	74,550	78,848	79,046	75,138	957,740

Summary of Total Estimated Purchased Gas Commodity Costs
Propane Purchases

[illegible]

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs

Storage

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
DOMINION TRANSMISSION - GSS														
1	Injections - DTH	(94,000)	0	0	0	0	0	(127,000)	(118,000)	(118,000)	(118,000)	(118,000)	(118,000)	(811,000)
2	Injection Rate - \$/Dth	3 9751	4 0660	4 1761	3 7566	3 7851	3 7508	3 5608	3 5574	3 5910	3 6264	3 6357	3 6203	
3	Withdrawals - DTH	0	78,000	211,000	277,000	177,000	91,000	0	0	0	0	0	0	834,000
4	Withdrawl Rate - \$/Dth	4 3379	4 3379	4 3378	4 3028	4 3028	4 2989	4 1110	3 9511	3 8704	3 8257	3 7963	3 7746	
5	Cost-\$	(373,659)	338,356	915,276	1,191,876	761,596	391,200	(452,222)	(419,773)	(423,738)	(427,915)	(429,013)	(427,195)	644,789
6	Injection Rate \$/Dth	0 0293	0 0293	0 0293	0 0318	0 0318	0 0318	0 0318	0 0318	0 0318	0 0318	0 0318	0 0318	
7	Withdrawl Rate \$/Dth	0 0229	0 0229	0 0229	0 0220	0 0220	0 0220	0 0220	0 0220	0 0220	0 0220	0 0220	0 0220	
8	Cost - \$	2,754	1,786	4,832	6,094	3,894	2,002	4,039	3,752	3,752	3,752	3,752	3,752	44,161
EQUITRANS - SS														
9	Injections - DTH	(186,000)	0	0	0	0	0	(161,000)	(161,000)	(161,000)	(161,000)	(161,000)	(161,000)	(1,152,000)
10	Injection Rate - \$/Dth	3 9751	4 0660	4 1761	3 7566	3 7851	3 7508	3 5608	3 5574	3 5910	3 6264	3 6357	3 6203	
11	Withdrawals - DTH	0	75,000	375,000	375,000	300,000	0	0	0	0	0	0	0	1,125,000
12	Withdrawal Rate - \$/Dth	4 3379	4 3379	4 3378	4 3028	4 3028	4 2989	4 1110	3 9511	3 8704	3 8257	3 7963	3 7746	
13	Cost-\$	(739,369)	325,343	1,626,675	1,613,550	1,290,840	0	(573,289)	(572,741)	(578,151)	(583,850)	(585,348)	(582,868)	640,792
14	Inject/With Rate \$/DTH	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	
15	Cost - \$	0	0	0	0	0	0	0	0	0	0	0	0	0
TCO - FSS														
16	Injections - DTH	(887,000)	0	(14,000)	0	0	(78,000)	(2,064,000)	(3,474,000)	(3,472,000)	(3,474,000)	(3,474,000)	(3,130,000)	(20,067,000)
17	Injection Rate - \$/Dth	3 9751	4 0660	4 1761	3 7566	3 7851	3 7508	3 5608	3 5574	3 5910	3 6264	3 6357	3 6203	
18	Withdrawals - DTH	0	2,700,000	3,361,000	4,770,000	5,083,000	4,117,000	0	0	0	0	0	0	20,031,000
19	Withdrawal Rate - \$/Dth	4 3379	4 3379	4 3378	4 3028	4 3028	4 2989	4 1110	3 9511	3 8704	3 8257	3 7963	3 7746	
20	Cost-\$	(3,525,914)	11,712,330	14,520,881	20,524,356	21,871,132	17,406,009	(7,349,491)	(12,358,408)	(12,467,952)	(12,598,114)	(12,630,422)	(11,331,539)	13,772,868
21	Inject/With Rate \$/DTH	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	
22	Cost - \$	13,571	41,310	51,638	72,981	77,770	64,184	31,579	53,152	53,122	53,152	53,152	47,889	613,500
23	Quantity - DTH	(1,167,000)	2,853,000	3,933,000	5,422,000	5,560,000	4,130,000	(2,352,000)	(3,753,000)	(3,751,000)	(3,753,000)	(3,753,000)	(3,409,000)	(40,000)
24	Total Purchase Cost	(4,638,942)	12,376,029	17,062,832	23,329,782	23,923,568	17,797,209	(8,375,002)	(13,350,922)	(13,469,841)	(13,609,879)	(13,644,783)	(12,341,602)	15,058,449
25	Total Inject/With Cost	16,325	43,096	56,470	79,075	81,664	66,186	35,618	56,904	56,874	56,904	56,904	51,641	657,661

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Storage Transportation Charges

Line No	Description	2014			2015									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>TCO - SST</u>														
1	Injections - DTH	(887,000)	0	(14,000)	0	0	(78,000)	(2,064,000)	(3,474,000)	(3,472,000)	(3,474,000)	(3,474,000)	(3,130,000)	(20,067,000)
2	Withdrawals - DTH	0	2,700,000	3,361,000	4,770,000	5,083,000	4,117,000	0	0	0	0	0	0	20,031,000
3	Trans Chrg \$/Dth	0 0168	0 0166	0 0166	0 0166	0 0166	0 0166	0 0168	0 0168	0 0168	0 0168	0 0168	0 0168	
4	Cost-\$	14,902	44,820	56,025	79,182	84,378	69,637	34,675	58,363	58,330	58,363	58,363	52,584	669,622
<u>DOMINION TRANSMISSION - GSS</u>														
5	Injections - DTH	(94,000)	0	0	0	0	0	(127,000)	(118,000)	(118,000)	(118,000)	(118,000)	(118,000)	(811,000)
6	Withdrawals - DTH	0	78,000	211,000	277,000	177,000	91,000	0	0	0	0	0	0	834,000
7	Rate-\$/DTH	0 0168	0 0202	0 0202	0 0182	0 0182	0 0182	0 0168	0 0168	0 0168	0 0168	0 0168	0 0168	
8	Cost-\$	1,579	1,576	4,262	5,041	3,221	1,656	2,134	1,982	1,982	1,982	1,982	1,982	29,379
<u>EQUITRANS - SS</u>														
9	Injections - DTH	(186,000)	0	0	0	0	0	(161,000)	(161,000)	(161,000)	(161,000)	(161,000)	(161,000)	(1,152,000)
10	Withdrawals - DTH	0	75,000	375,000	375,000	300,000	0	0	0	0	0	0	0	1,125,000
11	Rate-\$/DTH	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	
12	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Storage - DTH	(1,167,000)	2,853,000	3,933,000	5,422,000	5,560,000	4,130,000	(2,352,000)	(3,753,000)	(3,751,000)	(3,753,000)	(3,753,000)	(3,409,000)	(40,000)
14	Total EUB - DTH	344,000	(259,000)	(934,000)	(1,288,000)	(1,128,000)	(671,000)	127,000	575,000	758,000	811,000	810,000	724,000	(131,000)
15	Total DTH	(823,000)	2,594,000	2,999,000	4,134,000	4,432,000	3,459,000	(2,225,000)	(3,178,000)	(2,993,000)	(2,942,000)	(2,943,000)	(2,685,000)	(171,000)
16	Total Purchase Cost	(4,638,942)	12,376,029	17,062,832	23,329,782	23,923,568	17,797,209	(8,375,002)	(13,350,922)	(13,469,841)	(13,609,879)	(13,644,783)	(12,341,602)	15,058,449
17	Total Choice Bank Cost	1,394,817	(1,050,167)	(3,787,090)	(4,891,180)	(4,283,580)	(2,548,123)	482,283	2,183,563	2,878,505	3,079,773	3,075,975	2,749,390	(715,835)
18	Total Inject/With Cost	16,325	43,096	56,470	79,075	81,664	66,186	35,618	56,904	56,874	56,904	56,904	51,641	657,661
19	Total Transp Charge	16,481	46,396	60,287	84,223	87,599	71,293	36,809	60,345	60,312	60,345	60,345	54,566	699,001
20	Total Storage Cost	(3,211,319)	11,415,354	13,392,499	18,601,900	19,809,251	15,386,566	(7,820,293)	(11,050,111)	(10,474,150)	(10,412,858)	(10,451,559)	(9,486,005)	15,699,276

Exhibit 1-E
Schedule 1

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF EXPERIENCED NET OVER (UNDER) COLLECTION

<u>Line No.</u>	<u>Description</u>	<u>Total Demand \$</u>	<u>Total Commodity \$</u>	<u>Total Amount \$</u>
1	Remaining Balance - Over (Under) Collection from 2013 - 1307(f)			
2	(See Schedule 2a and 2b herein)	(1,097,875)	(1,553,890)	(2,651,765)
3	Unified Credit for Off-system Sales and Capacity Release for the			
4	period October, 2013 through September, 2014			
5	(See Schedule 3a and 3b herein)	2,174,533	3,258,464	5,432,997
6	Over (Under) Collection for the period October, 2013 through			
7	September 2014 (See Schedule 4 herein)	9,212,842	(561,920)	8,650,922
8	Interest on Over (Under) Collection for the period October, 2013 through			
9	September, 2014 (See Schedule 4 herein)	1,189,017	(67,077)	1,121,940
12	Supplier Refunds and Interest received on Supplier Refunds			
13	between September, 2013 and September, 2014			
14	(See Schedule 5 herein)	<u>0</u>	<u>0</u>	<u>0</u>
15	TOTAL EXPERIENCED NET OVER (UNDER) COLLECTION	<u>11,478,517</u>	<u>1,075,577</u>	<u>12,554,094</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF COMMODITY COST OF GAS
FROM 2013 - 1307(f)

COMMODITY

Line No.	Month	Sales Subject to Commodity E-Factor Therm	Rate \$/Therm	Amount Recovered \$	Net Commodity Over (Under) Collection \$
1	True-up of Net Commodity Costs Included in 2013 1307(f):				(831,590)
2	Beginning Balance Adjustment				(507,169) 2_ /
3	Beginning Balance Adjustment				(85,458) 3_ /
4	Beginning Balance Adjustment				(16,229) 4_ /
5	Beginning Balance Adjustment				(361) 5_ /
6	Beginning Balance Adjustment				(13,030) 6_ /
7	Beginning Balance Adjustment				1,922 7_ /
8	October, 2013	3,795,160	(0.00680)	(25,807)	
9		5,071,290	0.00177	8,976	
10	November	24,211,960	(0.00680)	(164,641)	
11		242,090	0.00177	428	
12	December	52,812,900	(0.00680)	(359,128)	
13	January, 2014 1_ /	37,629,880	0.00252	94,827	
14		35,674,390	(0.00680)	(242,586)	
15	February	77,682,670	0.00252	195,760	
16		957,030	(0.00680)	(6,508)	
17	March	67,448,060	0.00252	169,969	
18		98,880	(0.00680)	(672)	
19	April	41,643,620	0.00252	104,942	
20	May	19,808,180	0.00252	49,917	
21	June	9,077,530	0.00252	22,875	
22	July	6,445,670	0.00252	16,243	
23	August	6,578,210	0.00252	16,577	
24	September	6,687,880	0.00252	16,853	
25	Amount Collected/(Passed Back) during 2013 1307(f) Period				(101,975)
26	Amount to be Collected in the 2014 1307(f)				(1,553,890)

1_ / Rate in effect January 1, 2014.

2_ / Represents a commodity interest adjustment for the months February 2013 through September 2013, reducing the interest rate from 8% to 6%, due to an under collection balance for the twelve months ended January 2014. Please refer to Exh. 1-E, Schedule 2a, Sheet 2 for a detailed calculation of this adjustment.

3_ / During the 2011-2012 GCR Audit, it was discovered that in January 2012 volumes for certain GMB customers were double counted on the RS5500. Dollar adjustments were recorded on the books in the same month, however the volumes were not corrected. Therefore, the recoveries reported on Exhibit 1-E, Schedule 4, Sheet 2 were over stated. Per data request No. 2-106, a correction to the books totaling \$85,458 was recorded in May 2014 and is being reflected as a beginning balance adjustment in the October 2014 PGC filing.

4_ / A GTS Volume adjustment related to the E-Factor revenue for September 2012 was recorded on the books in October 2012. The entry was inadvertently left off the Exhibit 1-E, Schedule 2a in the October 2013 Quarterly PGC filing. Therefore, it is being reflected as a beginning balance adjustment.

5_ / A rate error was found on Exhibit 1-E Schedule 2a Sheet 1 of 2 in the month of February 2013 in the January 1, 2014 Quarterly PGC filing, which requires a minor beginning balance adjustment.

6_ / This reflects the over-refunded position of the Tennessee Gas Pipeline rate refund (Docket No. P-2012-2314912). Due to the remaining balance being under \$20K, it is being included in the commodity e-factor for recovery.

7_ / Per the 1307(f) Order (Docket No. R-2014-2408268), Columbia agreed to remove charges totaling \$1,921.72 which were inadvertently included in purchased gas cost as identified in OCA Statement No. 1, page 3.

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2012 THROUGH SEPTEMBER, 2013

Line No.	Month	Total Purchased Gas Cost Recovery (1)	Total Cost of Fuel (2)	Total Over (Under) Collection (3 = 1 - 2)	Number of Months (4)	Rate (5)	Over (Under) Collection Interest - 8% (6=3X4x5)	Rate (7)	Over (Under) Collection Interest - 6% (8=3x4x5)	Commodity Interest Difference (9=8 - 6)
	Reference:	Sch. 4, Page 1a	Sch. 4, Page 1a							
1	February 2013	25,241,404	22,281,905	2,959,499	14 / 12	8.00%	276,220	6.00%	207,165	(69,055)
2	March	23,152,516	18,633,248	4,519,268	13 / 12	8.00%	391,670	6.00%	293,752	(97,918)
3	April	16,834,847	2,555,967	14,278,880	12 / 12	8.00%	1,142,310	6.00%	856,733	(285,577)
4	May	6,121,168	5,260,324	860,844	11 / 12	8.00%	63,129	6.00%	47,346	(15,783)
5	June	3,792,326	(653,054)	4,445,380	10 / 12	8.00%	296,359	6.00%	222,269	(74,090)
6	July	2,460,134	3,239,241	(779,107)	9 / 12	8.00%	(46,746)	6.00%	(35,060)	11,686
7	August	2,216,542	1,947,627	268,915	8 / 12	8.00%	14,342	6.00%	10,757	(3,585)
8	September	<u>2,361,197</u>	<u>4,688,647</u>	<u>(2,327,450)</u>	7 / 12	8.00%	<u>(108,614)</u>	6.00%	<u>(81,461)</u>	<u>27,153</u>
13	TOTAL	<u><u>82,180,134</u></u>	<u><u>57,953,905</u></u>	<u><u>24,226,229</u></u>			<u><u>2,028,670</u></u>		<u><u>1,521,501</u></u>	<u><u>(507,169)</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF DEMAND COST OF GAS
FROM 2013 - 1307(f)

DEMAND

Line No.	Month	Sales Subject to Demand E-Factor Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	True-up of Net Demand Costs Included in 2013 1307(f):				8,098,928
2	Beginning Balance Adjustment				1,017,672 2_ /
3	Beginning Balance Adjustment				107 3_ /
4	October, 2013	4,923,380	(0.02440)	(120,130)	
5		6,475,300	0.01290	83,531	
6	November	32,551,570	(0.02440)	(794,258)	
7		23,550	0.01290	304	
8	December	70,960,490	(0.02440)	(1,731,436)	
9	January, 2014 1_ /	49,862,470	(0.01784)	(889,546)	
10		48,598,710	(0.02440)	(1,185,809)	
11	February	104,702,190	(0.01784)	(1,867,887)	
12		(99,400)	(0.02440)	2,425	
13	March	89,633,700	(0.01784)	(1,599,065)	
14	April	55,342,380	(0.01784)	(987,308)	
15	May	26,234,970	(0.01784)	(468,032)	
16	June	11,740,580	(0.01784)	(209,452)	
17	July	8,047,950	(0.01784)	(143,575)	
18	August	8,349,760	(0.01784)	(148,960)	
19	September	8,709,880	(0.01784)	(155,384)	
20	Amount Collected/(Passed Back) in the 2013 1307(f) Period				<u>(10,214,582)</u>
21	Amount to be Collected in the 2014 1307(f)				<u><u>(1,097,875)</u></u>

1_ / Rate in effect January 1, 2014.

2_ / TCO Modernization Refunds and interest totaling \$6.4M (Docket No. R-2012-2321748) began being passed back in Oct.- Dec. 2013. Columbia filed a petition, Docket No. P-2013-2371147, to be allowed to use some of the refund to fund the low-income program and to pass back remaining funds to residential and non- residential customers. The petition was approved November 14, 2013 and the refunds were restated per the petition, which allowed \$0.6M to fund the low income program, \$2.9M to be passed back to specific customers and \$2.8M to remain in the PGC. The refunds of \$1.017M passed back in Oct.-Dec. 2013 related to the \$2.9M to be passed back to residential and non-residential classes were reclassified to the proper accounts on the books in March 2014. The reclassified refunds are being reflected as a beginning balance adjustment.

3_ / An rate error was found on Exhibit 1-E Schedule 2b Sheet 1 of 2 in the month of February 2013 in the January 1, 2014 Quarterly PGC filing, which requires a minor beginning balance adjustment.

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM COMMODITY COST OF GAS
FROM 2013 - 1307(f)

Line No.	Month	<u>COMMODITY</u>			Net Commodity Over (Under) Collection
		Sales Subject to Off-System Sales Credit	Rate	Amount	
		Therm	\$/Therm	\$	\$
1	October, 2013	3,613,920	(0.01029)	(37,187)	
2		4,530,490	(0.01486)	(67,323)	
3	November	22,803,150	(0.01029)	(234,644)	
4		133,510	(0.01486)	(1,984)	
5	December	50,507,930	(0.01029)	(519,727)	
6	January, 2014 1_ /	36,282,920	(0.01033)	(374,803)	
7		33,750,860	(0.01029)	(347,296)	
8	February	74,020,770	(0.01033)	(764,635)	
9		573,640	(0.01029)	(5,903)	
10	March	63,697,600	(0.01033)	(657,996)	
11		97,930	(0.01029)	(1,008)	
12	April	39,179,150	(0.01033)	(404,721)	
13	May	18,508,080	(0.01033)	(191,188)	
14	June	8,360,110	(0.01033)	(86,360)	
15	July	5,808,630	(0.01033)	(60,003)	
16	August	6,049,900	(0.01033)	(62,495)	
17	September	6,316,240	(0.01033)	(65,247)	
18	Amount Passed Back in the 2013 1307 (f)				<u>(3,882,520)</u>
19	Unified Sharing Mechanism - \$11,901,640 (60% Commodity)				7,140,984
20	Amount to be Passed Back in the 2014 1307(f)				<u><u>3,258,464</u></u>

1_ / Rate in effect January 1, 2014.

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM DEMAND COST OF GAS
FROM 2013 - 1307(f)

DEMAND

Line No.	Month	Sales Subject to Off-System Sales Credit Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	October, 2013	4,923,380	(0.00488)	(24,026)	
2		6,475,300	(0.00724)	(46,881)	
3	November	32,551,570	(0.00488)	(158,852)	
4		23,550	(0.00724)	(171)	
5	December	70,960,490	(0.00488)	(346,287)	
6	January, 2014 1_ /	49,862,470	(0.00489)	(243,827)	
7		48,598,710	(0.00488)	(237,162)	
8	February	104,702,190	(0.00489)	(511,994)	
9		(99,400)	(0.00488)	485	
10	March	89,633,700	(0.00489)	(438,309)	
11	April	55,342,380	(0.00489)	(270,624)	
12	May	26,234,970	(0.00489)	(128,289)	
13	June	11,740,580	(0.00489)	(57,411)	
14	July	8,047,950	(0.00489)	(39,354)	
15	August	8,349,760	(0.00489)	(40,830)	
16	September	8,709,880	(0.00489)	(42,591)	
17	Amount Passed Back in the 2013 1307(f)				<u>(2,586,123)</u>
18	Unified Sharing Mechanism - \$11,901,640 (40% Demand)				4,760,656
19	Amount to be Passed Back in the 2014 1307(f)				<u><u>2,174,533</u></u>

1_ / Rate in effect January 1, 2014.

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

Line No.	Month	Total Commodity Sales Revenue (1) \$	Rate Schedule NSS Gas Cost Recovery (2) \$	Total Commodity Purchase Gas Cost Recovery (3 = 1 + 2) \$	Total Commodity Cost of Fuel (4) \$	Total Commodity Over/(Under) Collection (5 = 3 - 4) \$	Number of Months (6)	Rate (7)	Commodity Over/(Under) Collection Interest (8 = 5 x 6 x 7)	Total Commodity Over/(Under) Collection (9 = 5 + 8)
Reference:		Sch. 4, Pg. 2	Sch. 4, Pg. 3							
Actuals through September 2014										
1	October, 2013	3,229,686	16,103	3,245,789	9,116,355	(5,870,566)	18 / 12	6.00%	(528,351)	(6,398,917)
2	November	9,789,322	21,643	9,810,965	19,461,345	(9,650,380)	17 / 12	6.00%	(820,282)	(10,470,662)
3	December	21,564,079	38,992	21,603,071	25,594,270	(3,991,199)	16 / 12	6.00%	(319,296)	(4,310,495)
4	January, 2014	30,883,643	50,973	30,934,615	36,641,802	(5,707,187)	15 / 12	6.00%	(428,039)	(6,135,226)
5	February	33,875,131	58,823	33,933,954	31,744,273	2,189,682	14 / 12	8.00%	204,370	2,394,052
6	March	28,974,513	53,210	29,027,723	23,023,564	6,004,159	13 / 12	8.00%	520,360	6,524,519
7	April	17,780,858	31,217	17,812,075	6,710,602	11,101,473	12 / 12	8.00%	888,118	11,989,591
8	May	8,437,992	30,895	8,468,886	2,320,315	6,148,572	11 / 12	8.00%	450,895	6,599,467
9	June	3,804,236	21,994	3,826,230	2,797,715	1,028,515	10 / 12	8.00%	68,568	1,097,083
10	July	2,424,726	10,533	2,435,259	3,326,509	(891,250)	9 / 12	8.00%	(53,475)	(944,725)
11	August	2,422,590	10,012	2,432,602	3,458,156	(1,025,554)	8 / 12	8.00%	(54,696)	(1,080,250)
12	September	2,528,321	9,403	2,537,724	2,435,908	101,816	7 / 12	8.00%	4,751	106,567
13	TOTAL	165,715,095	353,798	166,068,893	166,630,813	(561,920)			(67,077)	(628,997)

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

Line No.	Month	Total Demand Sales Revenue (1) \$	Total Banking and Balancing Revenue (2) \$	Total Standby Demand Revenue (3) \$	NSS Capacity Release Revenue (4) \$	Demand Purchased Gas Cost Recovery (5 = 1+2+3+4) \$	Demand Cost of Fuel (6) \$	Total Demand Over/(Under) Collection (7 = 5 - 6) \$	Number of Months (8)	Rate (9)	Demand Over/(Under) Collection Interest (10 = 7 x 8 x 9)	Total Demand Over/(Under) Collection (11 = 7 + 10)
	Reference	Sch. 4, Pg. 4	Sch. 4, Pg. 6	Sch. 4, Pg. 5	Sch. 4, Pg. 6							
	<i>Actuals through September 2014</i>											
1	October, 2013	1,303,668	298	37,783	339	1,342,088	5,192,059	(3,849,971)	18 / 12	8.00%	(461,997)	(4,311,968)
2	November	4,071,787	418	36,736	511	4,109,453	5,254,651	(1,145,198)	17 / 12	8.00%	(129,789)	(1,274,987)
3	December	8,868,392	703	36,684	939	8,906,717	5,330,051	3,576,666	16 / 12	8.00%	381,511	3,958,177
4	January, 2014	12,168,758	780	36,086	1,048	12,206,672	5,206,961	6,999,711	15 / 12	8.00%	699,971	7,699,682
5	February	12,776,680	635	35,622	915	12,813,852	4,969,899	7,843,953	14 / 12	8.00%	732,102	8,576,055
6	March	10,946,515	692	33,174	960	10,981,341	5,875,642	5,105,698	13 / 12	8.00%	442,494	5,548,192
7	April	6,756,354	472	40,865	1,287	6,798,978	4,039,997	2,758,981	12 / 12	8.00%	220,719	2,979,700
8	May	3,207,353	463	40,865	1,539	3,250,220	4,296,223	(1,046,004)	11 / 12	8.00%	(76,707)	(1,122,711)
9	June	1,439,200	322	40,968	1,169	1,481,659	3,741,921	(2,260,262)	10 / 12	8.00%	(150,684)	(2,410,946)
10	July	1,020,181	163	40,968	602	1,061,915	4,054,261	(2,992,346)	9 / 12	8.00%	(179,541)	(3,171,887)
11	August	1,103,102	177	41,339	584	1,145,202	4,055,767	(2,910,564)	8 / 12	8.00%	(155,230)	(3,065,794)
12	September	<u>1,150,122</u>	<u>166</u>	<u>40,447</u>	<u>516</u>	<u>1,191,251</u>	<u>4,059,073</u>	<u>(2,867,822)</u>	7 / 12	8.00%	<u>(133,832)</u>	<u>(3,001,654)</u>
13	TOTAL	<u>64,812,112</u>	<u>5,290</u>	<u>461,539</u>	<u>10,407</u>	<u>65,289,348</u>	<u>56,076,506</u>	<u>9,212,842</u>			<u>1,189,017</u>	<u>10,401,859</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) THERM	COMMODITY COST OF GAS (2) \$/THERM	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	October, 2013 Est. Old	4,531,951	0.37471	1,698,167
2	October, 2013 Est. New	3,475,029	0.42683	1,483,247
3	Oct. - Storage Accounting Adj. - Est.	(97)	0.00000	51
4	September, 2013 Est.	(6,147,077)	0.37471	(2,303,371)
5	September, 2013 Act.	6,290,897	0.37471	2,357,262
6	September - Interruptible Less NSS Act.	(18,090)	0.39829	(7,205)
7	September Act. Prior Period Adjustments		0.00000	1,535
8	Total (Volumes Excl. Storage Acctg. Adj.)	8,132,710		3,229,686
9	November, 2013 Est. New	22,872,767	0.42683	9,762,783
10	October, 2013 Est. Old	(4,531,951)	0.37471	(1,698,167)
11	October, 2013 Est. New	(3,475,029)	0.42683	(1,483,247)
12	October, 2013 Act. Old	4,569,827	0.37471	1,712,360
13	October, 2013 Act. New	3,504,073	0.42683	1,495,643
14	October - Interruptible Less NSS Act.	150	0.41288	62
15	October Act. Prior Period Adjustments		0.00000	(113)
16	Total	22,939,837		9,789,322
17	December, 2013 Est.	50,463,829	0.42683	21,539,476
18	November, 2013 Est.	(22,872,767)	0.42683	(9,762,783)
19	November, 2013 Act.	22,931,597	0.42683	9,787,894
20	November - Interruptible Less NSS Act.	0	0.42690	0
21	November Act. Prior Period Adjustments		-	(507)
22	Total	50,522,659		21,564,079
23	January, 2014 Est. Old	34,510,185	0.42683	14,729,982
24	January, 2014 Est. New	35,490,190	0.45421	16,119,999
25	December, 2013 Est.	(50,463,829)	0.42683	(21,539,476)
26	December, 2013 Act.	50,516,199	0.42683	21,561,829
27	December - Interruptible Less NSS Act.	16,550	0.67290	11,137
28	December Act. Prior Period Adjustments		-	172
29	Total	70,069,295		30,883,643

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) THERM	COMMODITY COST OF GAS (2) \$/THERM	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	February, 2014 Est. New	74,848,122	0.45421	33,996,765
2	January, 2014 Est. Old	(34,510,185)	0.42683	(14,729,982)
3	January, 2014 Est. New	(35,490,190)	0.45421	(16,119,999)
4	January, 2014 Act. Old	34,389,242	0.42683	14,678,360
5	January, 2014 Act. New	35,365,813	0.45421	16,063,506
6	January - Interruptible Less NSS Act.	(16,550)	0.67290	(11,137)
7	January Act. Prior Period Adjustments		-	(2,383)
8	Total	74,586,252		33,875,131
9	March, 2014 Est.	63,954,521	0.45421	29,048,783
10	February, 2014 Est.	(74,848,122)	0.45421	(33,996,765)
11	February, 2014 Act.	74,692,242	0.45421	33,925,963
12	February - Interruptible Less NSS Act.	0	1.35238	0
13	February Act. Prior Period Adjustments		-	(3,468)
14	Total	63,798,641		28,974,513
15	April, 2014 Est.	39,239,645	0.45421	17,823,039
16	April, 2014 Est. New	0	-	0
17	March, 2014 Est.	(63,954,521)	0.45421	(29,048,783)
18	March, 2014 Act.	63,864,141	0.45421	29,007,731
19	March - Interruptible Less NSS Act.	0	-	0
20	March Act. Prior Period Adjustments		-	(1,130)
21	Total	39,149,265		17,780,858
22	May, 2014 Estimate	18,424,669	0.45421	8,368,669
23	April, 2014 Est.	(39,239,645)	0.45421	(17,823,039)
24	April, 2014 Act.	39,395,225	0.45421	17,893,705
25	April - Interruptible Less NSS Act.	0	0.45421	0
26	April Act. Prior Period Adjustments		-	(1,343)
27	Total	18,580,249		8,437,992

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) THERM	COMMODITY COST OF GAS (2) \$/THERM	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	June, 2014 Estimate	8,415,776	0.45421	3,822,530
2	May, 2014 Est.	(18,424,669)	0.45421	(8,368,669)
3	May, 2014 Act.	18,386,259	0.45421	8,351,223
4	May - Interruptible Less NSS Act.		-	0
5	May Act. Prior Period Adjustments		-	(847)
6	Total	8,377,366		3,804,236
7	July, 2014 Est. Old	2,973,853	0.45421	1,350,754
8	July, 2014 Est. New	2,723,184	0.40060	1,090,907
9	June, 2014 Est.	(8,415,776)	0.45421	(3,822,530)
10	June, 2014 Act.	8,400,606	0.45421	3,815,639
11	June - Interruptible Less NSS Act.	0	-	0
12	June Act. Prior Period Adjustments	0	-	(10,044)
13	Total	5,681,867		2,424,726
14	August, 2014 Estimate	5,942,513	0.40060	2,380,571
15	July, 2014 Est. Old	(2,973,853)	0.45421	(1,350,754)
16	July, 2014 Est. New	(2,723,184)	0.40060	(1,090,907)
17	July, 2014 Act. Old	3,024,315	0.45421	1,373,674
18	July, 2014 Act. New	2,769,392	0.40060	1,109,418
19	July - Interruptible Less NSS Act.	0	-	0
20	July Act. Prior Period Adjustments	0	-	587
21	Total	6,039,183		2,422,590
22	September, 2014 Estimate	6,280,037	0.40060	2,515,783
23	August, 2014 Est.	(5,942,513)	0.40060	(2,380,571)
24	August, 2014 Act.	5,974,623	0.40060	2,393,434
25	August - Interruptible Less NSS Act.	0	-	0
26	August Act. Prior Period Adjustments	0	-	(325)
27	Total	6,312,147		2,528,321
28	TOTAL	374,189,471		165,715,095

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	RATE SCHEDULE NSS VOLUMES	RATE	NSS GAS COST RECOVERY
		(1)	(2)	(3=1*2)
		THERM	\$/THERM	\$
1	October, 2013 Est.	34,999	0.37526	13,134
2	September, 2013 Act.	28,780	0.38169	10,985
3	September, 2013 Est.	<u>(21,001)</u>	0.38169	<u>(8,016)</u>
4		42,778		16,103
5	November, 2013 Est.	60,001	0.36052	21,632
6	October, 2013 Act.	35,030	0.37526	13,145
7	October, 2013 Est.	<u>(34,999)</u>	0.37526	<u>(13,134)</u>
8		60,032		21,643
9	December, 2013 Est.	83,006	0.39244	32,575
10	November, 2013 Act.	77,800	0.36052	28,048
11	November, 2013 Est.	<u>(60,001)</u>	0.36052	<u>(21,632)</u>
12		100,805		38,992
13	January, 2014 Est.	100,003	0.46284	46,285
14	December, 2013 Act.	94,950	0.39244	37,262
15	December, 2013 Est.	<u>(83,006)</u>	0.39244	<u>(32,575)</u>
16		111,947		50,973
17	February, 2014 Est.	89,998	0.64807	58,325
18	January, 2014 Act.	101,080	0.46284	46,784
19	January, 2014 Est.	<u>(100,003)</u>	0.46284	<u>(46,285)</u>
20		91,075		58,823
21	March, 2014 Est.	74,009	0.49741	36,813
22	February, 2014 Act.	115,300	0.64807	74,722
23	February, 2014 Est.	<u>(89,998)</u>	0.64807	<u>(58,325)</u>
24		99,311		53,210
25	April, 2014 Est.	50,002	0.44822	22,412
26	March, 2014 Act.	91,710	0.49741	45,617
27	March, 2014 Est.	<u>(74,009)</u>	0.49741	<u>(36,813)</u>
28		67,703		31,217
29	May, 2014 Est.	29,995	0.48549	14,562
30	April, 2014 Act.	86,440	0.44822	38,744
31	April, 2014 Est.	<u>(50,002)</u>	0.44822	<u>(22,412)</u>
32		66,433		30,895
33	June, 2014 Est.	25,005	0.46612	11,655
34	May, 2014 Act.	51,290	0.48549	24,901
35	May, 2014 Est.	<u>(29,995)</u>	0.48549	<u>(14,562)</u>
36		46,300		21,994
37	July, 2014 Est.	20,997	0.44714	9,389
38	June, 2014 Act.	27,460	0.46612	12,800
39	June, 2014 Est.	<u>(25,005)</u>	0.46612	<u>(11,655)</u>
40		23,452		10,533
41	August, 2014 Est.	20,998	0.38307	8,044
42	July, 2014 Act.	25,400	0.44714	11,357
43	July, 2014 Est.	<u>(20,997)</u>	0.44714	<u>(9,389)</u>
44		25,401		10,012
45	September, 2014 Est.	20,996	0.39546	8,303
46	August, 2014 Act.	23,870	0.38307	9,144
47	August, 2014 Est.	<u>(20,998)</u>	0.38307	<u>(8,044)</u>
48		23,868		9,403
49	TOTAL	<u>759,105</u>		<u>353,798</u>

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	October, 2013 Est. Old	4,531,951	0.11341	513,969
2	October, 2013 Est. New	3,475,029	0.13254	460,580
3	October Choice - Est. Old	1,652,816	0.08477	140,109
4	October Choice - Est. New	1,309,220	0.10508	137,573
5	October Est. Priority One Transportation Old	181,448	0.11341	20,578
6	October Est. Priority One Transportation New	139,132	0.13254	18,441
7	September, 2013 Est.	(6,147,077)	0.11341	(697,140)
8	September 2013 Act.	6,290,897	0.11341	713,451
9	September Choice - Est.	(2,178,530)	0.08477	(184,674)
10	September Choice - Act.	2,178,530	0.08477	184,674
11	September Est. Priority One Transportation	(286,250)	0.11341	(32,464)
12	September Act. Priority One Transportation	251,510	0.11341	28,524
13	Prior Period Adjustment	0	0.00000	48
14	Total	11,398,676		1,303,668
15	November, 2013 Est. New	22,872,767	0.13254	3,031,557
16	November Choice - Est. New	8,931,431	0.10508	938,515
17	November Est. Priority One Transportation New	729,390	0.13254	96,673
18	October Est. Old	(4,531,951)	0.11341	(513,969)
19	October Est. New	(3,475,029)	0.13254	(460,580)
20	October Act. Old	4,569,827	0.11341	518,264
21	October Act. New	3,504,073	0.13254	464,430
22	October Choice - Est. Old	(1,652,816)	0.08477	(140,109)
23	October Choice - Est. New	(1,309,220)	0.10508	(137,573)
24	October Choice - Act. Old	1,652,816	0.08477	140,109
25	October Choice - Act. New	1,309,220	0.10508	137,573
26	October Est. Priority One Transportation Old	(181,448)	0.11341	(20,578)
27	October Est. Priority One Transportation New	(139,132)	0.13254	(18,441)
28	October Act. Priority One Transportation Old	167,021	0.11341	18,942
29	October Act. Priority One Transportation New	128,069	0.13254	16,974
30	Total	32,575,018		4,071,787
31	December, 2013 Est.	50,463,829	0.13254	6,688,476
32	December Choice - Est.	19,545,201	0.10508	2,053,810
33	December Est. Priority One Transportation	945,710	0.13254	125,344
34	November Est.	(22,872,767)	0.13254	(3,031,557)
35	November Act.	22,931,597	0.13254	3,039,354
36	November Choice - Est.	(8,931,431)	0.10508	(938,515)
37	November Choice - Act.	8,931,431	0.10508	938,515
38	November Est. Priority One Transportation	(729,390)	0.13254	(96,673)
39	November Act. Priority One Transportation	676,310	0.13254	89,638
40	Total	70,960,490		8,868,392
41	January, 2014 Est. Old	34,510,185	0.13254	4,573,980
42	January, 2014 Est. New	35,490,190	0.12949	4,595,625
43	January Choice - Est. Old	13,173,533	0.10508	1,384,275
44	January Choice - Est. New	13,711,229	0.10269	1,408,006
45	January Est. Priority One Transportation Old	642,798	0.13254	85,196
46	January Est. Priority One Transportation New	661,052	0.12949	85,600
47	December 2013 Est.	(50,463,829)	0.13254	(6,688,476)
48	December 2013 Act.	50,516,199	0.13254	6,695,417
49	December Choice - Est.	(19,545,201)	0.10508	(2,053,810)
50	December Choice - Act.	19,545,201	0.10508	2,053,810
51	December Est. Priority One Transportation	(945,710)	0.13254	(125,344)
52	December Act. Priority One Transportation	1,165,530	0.13254	154,479
53	Total	98,461,177		12,168,758

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	February, 2014 Est. New	74,848,122	0.12949	9,692,083
2	February Choice - Est. New	28,657,916	0.10269	2,942,881
3	February Est. Priority One Transportation New	1,298,370	0.12949	168,126
4	January Est. Old	(34,510,185)	0.13254	(4,573,980)
5	January Est. New	(35,490,190)	0.12949	(4,595,625)
6	January Act. Old	34,389,242	0.13254	4,557,950
7	January Act. New	35,365,813	0.12949	4,579,519
8	January Choice - Est. Old	(13,173,533)	0.10508	(1,384,275)
9	January Choice - Est. New	(13,711,229)	0.10269	(1,408,006)
10	January Choice - Act. Old	13,173,533	0.10508	1,384,275
11	January Choice - Act. New	13,711,229	0.10269	1,408,006
12	January Est. Priority One Transportation Old	(642,798)	0.13254	(85,196)
13	January Est. Priority One Transportation New	(661,052)	0.12949	(85,600)
14	January Act. Priority One Transportation Old	664,342	0.13254	88,052
15	January Act. Priority One Transportation New	683,208	0.12949	88,469
16	Prior Period Adjustments		0.00000	0
17	Total	104,602,788		12,776,680
18	March, 2014 Est.	63,954,521	0.12949	8,281,471
19	March Choice - Est.	24,632,554	0.10269	2,529,517
20	March Est. Priority One Transportation	1,074,720	0.12949	139,165
21	February Est.	(74,848,122)	0.12949	(9,692,083)
22	February Act.	74,692,242	0.12949	9,671,898
23	February Choice - Est.	(28,657,916)	0.10269	(2,942,881)
24	February Choice - Act.	28,657,916	0.10269	2,942,881
25	February Est. Priority One Transportation	(1,298,370)	0.12949	(168,126)
26	February Act. Priority One Transportation	1,426,150	0.12949	184,672
27		89,633,695		10,946,515
28	April, 2014 Est.	39,239,645	0.12949	5,081,142
29	April Choice - Est.	15,295,947	0.10269	1,570,741
30	April Est. Priority One Transportation	758,920	0.12949	98,273
31	March Est.	(63,954,521)	0.12949	(8,281,471)
32	March Act.	63,864,141	0.12949	8,269,768
33	March Choice - Est.	(24,632,554)	0.10269	(2,529,517)
34	March Choice - Act.	24,632,554	0.10269	2,529,517
35	March Est. Priority One Transportation	(1,074,720)	0.12949	(139,165)
36	March Act. Priority One Transportation	1,212,970	0.12949	157,067
37		55,342,382		6,756,354
38	May, 2014 Est.	18,424,669	0.12949	2,385,810
39	May Choice - Est. New	7,082,595	0.10269	727,312
40	May Est. Priority One Transportation New	491,520	0.12949	63,647
41	April, 2014 Est.	(39,239,645)	0.12949	(5,081,142)
42	April Act.	39,395,225	0.12949	5,101,288
43	April Choice - Est.	(15,295,947)	0.10269	(1,570,741)
44	April Choice - Act.	15,295,947	0.10269	1,570,741
45	April Est. Priority One Transportation	(758,920)	0.12949	(98,273)
46	April Act. Priority One Transportation	839,530	0.12949	108,711
47		26,234,974		3,207,353

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS	COST OF GAS	DEMAND COST RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	June, 2014 Est.	8,415,776	0.12949	1,089,759
2	June Choice - Est.	3,025,672	0.10269	310,706
3	June Est. Priority One Transportation	336,360	0.12949	43,555
4	May Est.	(18,424,669)	0.12949	(2,385,810)
5	May Act.	18,386,259	0.12949	2,380,837
6	May Choice - Est.	(7,082,595)	0.10269	(727,312)
7	May Choice - Act.	7,082,595	0.10269	727,312
8	May Est. Priority One Transportation	(491,520)	0.12949	(63,647)
9	May Act. Priority One Transportation	492,700	0.12949	63,800
		11,740,578		1,439,200
10	July, 2014 Est. Old	2,973,853	0.12949	385,084
11	July, 2014 Est. New	2,723,184	0.13886	378,141
12	July Choice - Est. Old	1,167,372	0.10269	119,877
13	July Choice - Est. New	970,672	0.11153	108,259
14	July Est. Priority One Transportation Old	146,264	0.12949	18,940
15	July Est. Priority One Transportation New	133,936	0.13886	18,598
16	June 2014 Est.	(8,415,776)	0.12949	(1,089,759)
17	June 2014 Act.	8,400,606	0.12949	1,087,794
18	June Choice - Est.	(3,025,672)	0.10269	(310,706)
19	June Choice - Act.	3,025,672	0.10269	310,706
20	June Est. Priority One Transportation	(336,360)	0.12949	(43,555)
21	June Act. Priority One Transportation	284,200	0.12949	36,801
22		8,047,951		1,020,181
23	August, 2014 Est.	5,942,513	0.13886	825,177
24	August Choice - Est. New	2,052,430	0.11153	228,908
25	August Est. Priority One Transportation New	303,230	0.13886	42,107
26	July 2014 Est. Old	(2,973,853)	0.12949	(385,084)
27	July, 2014 Est. New	(2,723,184)	0.13886	(378,141)
28	July 2014 Act. Old	3,024,315	0.12949	391,619
29	July 2014 Act. New	2,769,392	0.13886	384,558
30	July Choice - Est. Old	(1,167,372)	0.10269	(119,877)
31	July Choice - Est. New	(970,672)	0.11153	(108,259)
32	July Choice - Act. Old	1,167,372	0.10269	119,877
33	July Choice - Act. New	970,672	0.11153	108,259
34	July Est. Priority One Transportation Old	(146,264)	0.12949	(18,940)
35	July Est. Priority One Transportation New	(133,936)	0.13886	(18,598)
36	July Act. Priority One Transportation Old	122,733	0.12949	15,893
37	July Act. Priority One Transportation New	112,387	0.13886	15,606
38		8,349,763		1,103,102
39	September, 2014 Est.	6,280,037	0.13886	872,046
40	September Choice - Est.	2,170,966	0.11153	242,128
41	September Est. Priority One Transportation	302,330	0.13886	41,982
42	August, 2014 Est.	(5,942,513)	0.13886	(825,177)
43	August, 2014 Act.	5,974,623	0.13886	829,636
44	August Choice - Est.	(2,052,430)	0.11153	(228,908)
45	August Choice - Act.	2,052,430	0.11153	228,908
46	August Est. Priority One Transportation	(303,230)	0.13886	(42,107)
47	August Act. Priority One Transportation	227,670	0.13886	31,614
48		8,709,883		1,150,122
49	TOTAL	526,057,375		64,812,112

Exhibit 1-E
Schedule 4
Sheet 5 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF STANDBY DEMAND COST RECOVERY
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	MONTH	STANDBY VOLUMES (1) THERM	STANDBY DEMAND RATE (2) \$/THERM	STANDBY GAS DEMAND RECOVERIES (3 = 1 x 2) \$
1	October, 2013 Est.	0		0
2	September, 2013 Act.	49,180	0.76826	37,783
3	September, 2013 Est.	0	-	0
4		<u>49,180</u>		<u>37,783</u>
5	November, 2013 Est.	0	-	0
6	October, 2013 Act.	49,180	0.74697	36,736
7	October, 2013 Est.	0	-	0
8		<u>49,180</u>		<u>36,736</u>
9	December, 2013 Est.	0	-	0
10	November, 2013 Act.	49,110	0.74697	36,684
11	November, 2013 Est.	0	-	0
12		<u>49,110</u>		<u>36,684</u>
13	January, 2014 Est.	0	-	0
14	December, 2013 Act.	48,310	0.74697	36,086
15	December, 2013 Est.	0	-	0
16		<u>48,310</u>		<u>36,086</u>
17	February, 2014 Est.	0	-	0
18	January, 2014 Act.	48,310	0.73737	35,622
19	January, 2014 Est.	0	-	0
20		<u>48,310</u>		<u>35,622</u>
21	March, 2014 Est.	0	-	0
22	February, 2014 Act.	44,990	0.73737	33,174
23	February, 2014 Est.	0	-	0
24		<u>44,990</u>		<u>33,174</u>
25	April, 2014	0	-	0
26	March, 2014 Act.	55,420	0.73737	40,865
27	March, 2014 Est.	0	-	0
28		<u>55,420</u>		<u>40,865</u>
29	May, 2014	0	-	0
30	April, 2014 Act.	55,420	0.73737	40,865
31	April, 2014 Est.	0	-	0
32		<u>55,420</u>		<u>40,865</u>
33	June, 2014	0	-	0
34	May, 2014 Act.	55,560	0.73737	40,968
35	May, 2014 Est.	0	-	0
36		<u>55,560</u>		<u>40,968</u>
37	July, 2014	0	-	0
38	June, 2014 Act.	55,560	0.73737	40,968
39	June, 2014 Est.	0	-	0
40		<u>55,560</u>		<u>40,968</u>
41	August, 2014	0	-	0
42	July, 2014 Act.	55,560	0.74405	41,339
43	July, 2014 Est.	0	-	0
44		<u>55,560</u>		<u>41,339</u>
45	September, 2014	0	-	0
46	August, 2014 Act.	54,360	0.74405	40,447
47	August, 2014 Est.	0	-	0
48		<u>54,360</u>		<u>40,447</u>
49	TOTAL	<u>620,960</u>		<u>461,539</u>

Exhibit 1-E
Schedule 4
Sheet 6 of 6

COLUMBIA GAS OF OF PENNSYLVANIA, INC.
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2013 THROUGH SEPTEMBER, 2014

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1 x 2)	(4)	(5)	(6=4 x 5)
		THERM	\$/THERM	\$	THERM	\$/THERM	\$
1	October, 2013 Est.	34,999	0.00697	244	34,999	0.00861	301
2	September, 2013 Act.	28,780	0.00697	201	28,780	0.00480	138
3	September, 2013 Est.	<u>(21,001)</u>	0.00697	<u>(146)</u>	<u>(21,001)</u>	0.00480	<u>(101)</u>
4		42,778		298	42,778		339
5	November, 2013 Est.	60,001	0.00697	418	60,001	0.00852	511
6	October, 2013 Act.	35,030	0.00697	244	35,030	0.00861	302
7	October, 2013 Est.	<u>(34,999)</u>	0.00697	<u>(244)</u>	<u>(34,999)</u>	0.00861	<u>(301)</u>
8		60,032		418	60,032		511
9	December, 2013 Est.	83,006	0.00697	579	83,006	0.00948	787
10	November, 2013 Act.	77,800	0.00697	542	77,800	0.00852	663
11	November, 2013 Est.	<u>(60,001)</u>	0.00697	<u>(418)</u>	<u>(60,001)</u>	0.00852	<u>(511)</u>
12		100,805		703	100,805		939
13	January, 2014 Est.	100,003	0.00697	697	100,003	0.00935	935
14	December, 2012 Act.	94,950	0.00697	662	94,950	0.00948	900
15	December, 2012 Est.	<u>(83,006)</u>	0.00697	<u>(579)</u>	<u>(83,006)</u>	0.00948	<u>(787)</u>
16		111,947		780	111,947		1,048
17	February, 2014 Est.	89,998	0.00697	627	89,998	0.01005	904
18	January, 2014 Act.	101,080	0.00697	705	101,080	0.00935	945
19	January, 2014 Est.	<u>(100,003)</u>	0.00697	<u>(697)</u>	<u>(100,003)</u>	0.00935	<u>(935)</u>
20		91,075		635	91,075		915
21	March, 2014 Est.	74,009	0.00697	516	74,009	0.00953	705
22	February, 2014 Act.	115,300	0.00697	804	115,300	0.01005	1,159
23	February, 2014 Est.	<u>(89,998)</u>	0.00697	<u>(627)</u>	<u>(89,998)</u>	0.01005	<u>(904)</u>
24		99,311		692	99,311		960
25	April, 2014 Est.	50,002	0.00697	349	50,002	0.02236	1,118
26	March, 2014 Act.	91,710	0.00697	639	91,710	0.00953	874
27	March, 2014 Est.	<u>(74,009)</u>	0.00697	<u>(516)</u>	<u>(74,009)</u>	0.00953	<u>(705)</u>
28		67,703		472	67,703		1,287
29	May, 2014 Est.	29,995	0.00697	209	29,995	0.02413	724
30	April, 2014 Act.	86,440	0.00697	603	86,440	0.02236	1,933
31	April, 2014 Est.	<u>(50,002)</u>	0.00697	<u>(349)</u>	<u>(50,002)</u>	0.02236	<u>(1,118)</u>
32		66,433		463	66,433		1,539
33	June, 2014 Est.	25,005	0.00697	174	25,005	0.02619	655
34	May, 2014 Act.	51,290	0.00697	358	51,290	0.02413	1,238
35	May, 2014 Est.	<u>(29,995)</u>	0.00697	<u>(209)</u>	<u>(29,995)</u>	0.02413	<u>(724)</u>
36		46,300		322	46,300		1,169
37	July, 2014 Est.	20,997	0.00697	146	20,997	0.02561	538
38	June, 2014 Act.	27,460	0.00697	191	27,460	0.02619	719
39	June, 2014 Est.	<u>(25,005)</u>	0.00697	<u>(174)</u>	<u>(25,005)</u>	0.02619	<u>(655)</u>
40		23,452		163	23,452		602
41	August, 2014 Est.	20,998	0.00697	146	20,998	0.02245	471
42	July, 2014 Act.	25,400	0.00697	177	25,400	0.02561	650
43	July, 2014 Est.	<u>(20,997)</u>	0.00697	<u>(146)</u>	<u>(20,997)</u>	0.02561	<u>(538)</u>
44		25,401		177	25,401		584
45	September, 2014 Est.	20,996	0.00697	146	20,996	0.02150	451
46	August, 2014 Act.	23,870	0.00697	166	23,870	0.02245	536
47	August, 2014 Est.	<u>(20,998)</u>	0.00697	<u>(146)</u>	<u>(20,998)</u>	0.02245	<u>(471)</u>
48		23,868		166	23,868		516
49	TOTAL	<u>759,105</u>		<u>5,290</u>	<u>759,105</u>		<u>10,407</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMMODITY REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

Line No.	Month	Refund (1) \$	Number of Months (2)			Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	September, 2013	0	19	/	12	6.00%	0	0
2	October	0	18	/	12	6.00%	0	0
3	November	0	17	/	12	6.00%	0	0
4	December	0	16	/	12	6.00%	0	0
5	January, 2014	0	15	/	12	6.00%	0	0
6	February	0	14	/	12	6.00%	0	0
7	March	0	13	/	12	6.00%	0	0
8	April	0	12	/	12	6.00%	0	0
9	May	0	11	/	12	6.00%	0	0
10	June	0	10	/	12	6.00%	0	0
11	July	0	9	/	12	6.00%	0	0
12	August	0	8	/	12	6.00%	0	0
13	September	<u>0</u>	7	/	12	6.00%	<u>0</u>	<u>0</u>
14	TOTAL	<u><u>0</u></u>					<u><u>0</u></u>	<u><u>0</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEMAND REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

Line No.	Month	Refund (1) \$	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	September, 2013	0	19 / 12	6.00%	0	0
2	October	0	18 / 12	6.00%	0	0
3	November	0	17 / 12	6.00%	0	0
4	December	0	16 / 12	6.00%	0	0
5	January, 2014	0	15 / 12	6.00%	0	0
6	February	0	14 / 12	6.00%	0	0
7	March	0	13 / 12	6.00%	0	0
8	April	0	12 / 12	6.00%	0	0
9	May	0	11 / 12	6.00%	0	0
10	June	0	10 / 12	6.00%	0	0
11	July	0	9 / 12	6.00%	0	0
12	August	0	8 / 12	6.00%	0	0
13	September	<u>0</u>	7 / 12	6.00%	<u>0</u>	<u>0</u>
14	TOTAL	<u><u>0</u></u>			<u><u>0</u></u>	<u><u>0</u></u>

ATTACHMENT A

Attachment A
Sheet 1 of 3

COLUMBIA GAS OF PENNSYLVANIA, INC.
REFUNDS RECEIVED
FROM COLUMBIA GAS TRANSMISSION CORPORATION

Line No.	Month	Refund (1) \$	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	Refund - March, 2013 1_ /	(272,368)	13 / 12	0.00%	0	(272,368)
2	Residential Therms					338,730,000 Therms
3	Rate per Therm					<u>(0.00080) \$/Therms</u>
4	Refund - March, 2013 2_ /	(146,986)	13 / 12	0.00%	0	(146,986)
5	Non-Residential Therms					128,983,117 Therms
6	Rate per Therm					<u>(0.00114) \$/Therms</u>

1_ / In accordance with PUC Order at Docket No. P-2013-2371147, this portion of the TCO Modernization Refund proceeds is to be allocated to Residential customers receiving tariff sales service. Due to colder winter and higher usage, see page 2 of 3 for detail regarding balance remaining to be collected.

2_ / In accordance with PUC Order at Docket No. P-2013-2371147, this portion of the TCO Modernization Refund proceeds is to be allocated to Non-Residential customers receiving tariff sales service. Due to colder winter and higher usage, see page 3 of 3 for detail regarding balance remaining to be collected.

COLUMBIA GAS OF PENNSYLVANIA, INC.

REFUNDS RECEIVED
FROM COLUMBIA GAS TRANSMISSION CORPORATION

DEMAND

Line No.	Month	Sales Subject to Demand E-Factor Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	Refund - March 2013, plus interest				2,030,464
2	Transfer of refunds made in Oct.-Dec. 2013				(701,854) 2_/_
3	October, 2013	0	0.00000	0	
4	November	0	0.00000	0	
5	December	0	0.00000	0	
6	January, 2014 1_/_	37,228,371	(0.00605)	(224,115)	
7	February	77,073,304	(0.00605)	(465,336)	
8	March	66,150,690	(0.00605)	(400,610)	
9	April	41,062,795	(0.00605)	(247,337)	
10	May	18,911,624	(0.00605)	(113,463)	
11	June	8,106,946	(0.00605)	(48,268)	
12	July	5,778,452	(0.00605)	(33,945)	
13	August	5,518,334	(0.00605)	(32,616)	
14	September	5,832,670	(0.00605)	(35,288)	
15	Amount Collected/(Passed Back) in the 2013 1307(f) Period				<u>(1,600,978)</u>
16	Amount to be Collected in the 2014 1307(f)				<u>(272,368)</u>

1_/_ Rate in effect January 1, 2014.

2_/_ TCO Modernization Refunds and interest totaling \$6.4M (Docket No. R-2012-2321748) began being passed back in Oct.- Dec. 2013. Columbia filed a petition, Docket No. P-2013-2371147, to be allowed to use some of the refund to fund the low-income program and to pass back remaining funds to residential and non- residential customers. The petition was approved November 14, 2013 and the refunds were restated allowing for \$2.0M, including interest, to be allocated to residential customers. The amount refunded during Oct.-Dec. 2013 related to the restated amount was reclassified in March 2014 and totaled \$.7M.

COLUMBIA GAS OF PENNSYLVANIA, INC.

REFUNDS RECEIVED
FROM COLUMBIA GAS TRANSMISSION CORPORATION

DEMAND

Line No.	Month	Sales Subject to Demand E-Factor Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	Refund - March 2013, plus interest				913,663
2	Transfer of refunds made in Oct.-Dec. 2013				(315,818) 2_ /
3	October, 2013	0	0.00000	0	
4	November	0	0.00000	0	
5	December	0	0.00000	0	
6	January, 2014 1_ /	11,092,693	(0.00772)	(85,551)	
7	February	25,923,781	(0.00772)	(201,883)	
8	March	24,196,388	(0.00772)	(186,705)	
9	April	15,159,979	(0.00772)	(116,945)	
10	May	7,759,676	(0.00772)	(59,820)	
11	June	3,974,304	(0.00772)	(30,619)	
12	July	2,582,754	(0.00772)	(19,877)	
13	August	2,761,116	(0.00772)	(21,255)	
14	September	2,872,491	(0.00772)	(22,176)	
15	Amount Collected/(Passed Back) in the 2013 1307(f) Period				<u>(744,831)</u>
16	Amount to be Collected in the 2014 1307(f)				<u>(146,986)</u>

1_ / Rate in effect January 1, 2014.

2_ / TCO Modernization Refunds and interest totaling \$6.4M (Docket No. R-2012-2321748) began being passed back in Oct.- Dec. 2013. Columbia filed a petition, Docket No. P-2013-2371147, to be allowed to use some of the refund to fund the low-income program and to pass back remaining funds to residential and non- residential customers. The petition was approved November 14, 2013 and the refunds were restated allowing for \$.9M, including interest, to be allocated to non-residential customers. The amount refunded during Oct.-Dec. 2013 related to the restated amount was reclassified in March 2014 and totaled \$.3M.