

Columbia Gas of Pennsylvania, Inc.
2015 General Rate Case
Docket No. R-2015-2468056
Standard Filing Requirements
Exhibits 101-108
Volume 6 of 10

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(c)

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

Response: Refer to Exhibit No. 1, Schedule 1, for a balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(c)

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

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

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

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

Response: Refer to Exhibit No. 1, Schedule 3, for monthly cash balances of Columbia Gas of Pennsylvania, Inc. from December 2012 through November 2014.

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

Response: Refer to Exhibit No.1, Schedule No.4, for Other Property and Investment, Temporary Cash Investments and Working Funds for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

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

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

Response: Refer to Exhibit No. 1, Schedule 5, for monthly balances of Current Gas Storage of Columbia Gas of Pennsylvania, Inc. for the twelve months ended November 30, 2014.

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

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

Response: Refer to Exhibit No. 1, Schedule 1, for a comparative balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2013 and 2014.

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

Response: Refer to Exhibit No. 1, Schedule 6, for details of other physical property, investments in affiliated companies and other investments for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

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

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

Response: Refer to Exhibit No. 1, Schedule 7, for Special Cash Accounts of all types for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

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

Response: Refer to Exhibit No. 1, Schedule 8, for Notes Receivable, Accounts Receivable from Associated Companies and other significant receivables for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

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

Response: Refer to Exhibit No. 1, Schedule 9, for details of the reserve for Uncollectible Accounts for Columbia Gas of Pennsylvania, Inc. for the twelve months ended December 31, 2012, 2013 and 2014.

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

Response: Refer to Exhibit No. 1, Schedule 10, for details of prepayments for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

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

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

Response: Refer to Exhibit No. 1, Schedule 11, for details of other significant current assets listed on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

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

- a. Origin of these accounts
- b. Probable changes to this account in the near future
- c. Amortization of these accounts currently charged to operations or to be charged in the near future.
- d. Method of determining yearly amortization for the following accounts:
 - Temporary Facilities
 - Miscellaneous Deferred Debits
 - Research and Development
 - Property Losses
 - Any other deferred accounts that affect operating results

Response: Refer to Exhibit No. 1, Schedule 12, for details of deferred asset accounts on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

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

Response: Refer to Exhibit No. 1, Schedule 13, for details of Accounts Payable to Associated Companies for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

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

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

Response: Refer to Exhibit No. 1, Schedule 14, for details of other deferred credits for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

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

Response: Refer to Exhibit No. 1, Schedule 15, for analysis of the Injury and damages reserve and amortization for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

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

Response: Refer to Exhibit 1, Schedule 16, for analysis of other reserve balances for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

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

Response: Refer to Exhibit No. 1, Schedule 17, for the Unappropriated retained earnings for Columbia Gas of Pennsylvania, Inc. for calendar years 2011, 2012, 2013, and the twelve months ended November 30, 2014.

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

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

Response: Refer to Exhibit No. 1, Schedule 18, Pages 3 and 4, for details of Unrecovered Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2014 and Page 3 at November 30, 2013.

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

Response: Refer to Exhibit No. 1, Schedule 18, Page 5, for details of entries for Deferred Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

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

Response: As of November 30, 2014, Deferred Income Taxes associated with deferred purchased gas costs are reflected as follows:

A federal income tax rate of 35% and a state income tax rate of 9.99% has been used to record deferred income taxes. The same rates were also, and will be, used to reverse those taxes as amortization of deferred gas costs occurred/occurs.

Account 283 - Federal Accumulated Deferred Income Taxes \$(777,626).
Account 283 - State Accumulated Deferred Income Taxes \$(246,591).

COLUMBIA GAS OF PENNSYLVANIA, INC

53.52 (b)

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

Response: Exhibit No. 102 Schedule No. 3 outlines the operating income statement for the twelve months ending November 30, 2015 (future test year) and twelve months ending December 31, 2016 (fully forecasted rate year).

53.52 (c)

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

Response: Exhibit 103 sets forth the operating revenues for the twelve months ending November 30, 2015 (future test year) and twelve months ending December 31, 2016 (fully forecasted rate year).

Exhibit 104 sets for the operating expenses for the twelve months ending November 30, 2015 (future test year) and twelve months ending December 31, 2016 (fully forecasted rate year).

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

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

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

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

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

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

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

Operating Expenses (by category)

Depreciation

Amortization

Taxes, Other than Income Taxes

Total Operating Expense

Operating Income Before Taxes

Federal Taxes

State Taxes

Deferred State

Income Tax Credits

Other Credits

Other Credits and Charges, etc.

Total Income Taxes

Net Utility Operating Income

Other Income and Deductions

Other Income

Detailed listing of Other Income used in Tax Calculation

Other Income Deduction

Detailed listing

Taxes Applicable to Other Income and Deductions

Listing

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

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

Response: See Exhibit 102, Schedule No.3, Page 3, for the Income Statement at present rates for the future test year and the fully forecasted rate year and the fully forecasted rate year at proposed rates.

Refer to Exhibit No.2, Schedule No.4, for the Income Statement per books at November 30, 2014.

Columbia Gas of Pennsylvania, Inc.
Statement of Income at Present and Proposed Rates
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16

Line No.	Description	FTY		FFRY			FFRY @ Proposed Rates
		Reference (1)	Test Year (2)	Reference (3)	Test Year (4)	Adjustments (5)	
			\$		\$	\$	\$
1	Operation Revenues						
2	Base Rate Revenues (Incl. Transportation)	Exhibit 103	309,906,700	Exhibit 103	310,753,903	43,790,577	354,544,480
3	Fuel Revenues	Exhibit 103	190,779,525	Exhibit 103	190,479,760	0	190,479,760
4	Rider USP	Exhibit 103	27,740,348	Exhibit 103	27,644,938	3,071,468	30,716,406
5	Gas Procurement Charge	Exhibit 103	2,327,294	Exhibit 103	2,322,967	(1,768,130)	554,837
6	Merchant Function Charge	Exhibit 103	1,758,148	Exhibit 103	1,752,694	0	1,752,694
7	Rider CC	Exhibit 103	41,846	Exhibit 103	41,900	4,656	46,556
8	Rider CAC	Exhibit 103	0	Exhibit 103	0	960,011	960,011
9	Total Sales and Transportation Revenue				532,996,162	46,058,582	579,054,744
10	Off System Sales Revenue	Exhibit 103	0	Exhibit 103	0	0	0
11	Late Payment Fees	Exhibit 103	1,317,006	Exhibit 103	1,318,074	113,901	1,431,975
12	Other Operating Revenues (Excl. Transportation)	Exhibit 103	584,914	Exhibit 103	584,914	0	584,914
13	Total Operating Revenues		534,455,781		534,899,150	46,172,483	581,071,633
			0				
14	Operating Revenue Deductions						
15	Gas Supply Expense	Exhibit 103	190,779,525	Exhibit 103	190,479,760	0	190,479,760
16	Off System Sales Expense	Exhibit 103	0	Exhibit 103	0	0	0
17	Gas Used in Company Operations		0		0	0	0
18	Operating and Maintenance Expense	Exhibit 104, Sch 1, Pg 2, Col 3	168,507,133	Exhibit 104, Sch 1, Pg 2, Col 6	177,299,816	602,992	177,902,808
19	Depreciation and Amortization	Exhibit 105	45,489,569	Exhibit 105	50,115,986	0	50,115,986
20	Net Salvage Amortized	Exhibit 105	4,540,655	Exhibit 105	4,635,342	0	4,635,342
21	Taxes Other Than Income Taxes	Exhibit 106	3,242,771	Exhibit 106	3,221,085	0	3,221,085
22	Total Operating Revenue Deductions		412,559,653		425,751,988	602,992	426,354,981
23	Operating Income Before Income Taxes		121,896,128		109,147,162	45,569,491	154,716,652
24	Income Taxes	Exhibit 107	35,068,375	Exhibit 107	29,190,575	18,020,660	47,211,235
25	Investment Tax Credit	Exhibit 107	(360,240)	Exhibit 107	(360,240)	0	(360,240)
26	Operating Income		87,187,993		80,316,827	27,548,831	107,865,657
27	Rate Base	Exhibit 108	1,182,458,138	Exhibit 108	1,325,130,928	0	1,325,130,928
28	% Rate of Return Earned on Rate Base		7.37%		6.06%		8.14%

Columbia Gas of Pennsylvania, Inc.
Calculation of Proforma Interest Expense
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16

<u>Line No.</u>	<u>Description</u>	<u>Pro Forma</u> (1) \$
<u>FTY Calculation</u>		
1	Rate Base	1,182,458,138
2	Weighted Cost of Short &	
3	Long Term Debt	<u>2.420%</u>
4	Interest Expense	<u>28,615,487</u>
<u>FFRY Calculation</u>		
5	Rate Base	1,325,130,928
6	Weighted Cost of Short &	
7	Long Term Debt	<u>2.420%</u>
8	Interest Expense	<u>32,068,168</u>

Columbia Gas of Pennsylvania, Inc.
Rate of Return on Rate Base
Proposed Revenue Requirement
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16

Line No.	Acct. No.	Description	Detail	Amount
				(1)
				\$
1		Proforma Rate Base at Present Rates		1,325,130,928
2		Return on Rate Base		8.140%
3		Total Requirement		107,865,658
4		Less: Net Operating Income at Present Rates		<u>80,316,827</u>
5		Net Required		27,548,831
6		Revenue Conversion Factor		<u>1.67602331</u>
7		Gross Revenue Requirement (Before Late Payments)		<u><u>46,172,483</u></u>
8		Revenue Conversion Factor:		
9		Operating Revenue		1.00000000
10		Less: Uncollectibles		0.01305956
11		Plus: Late Payments		0.00247295
12		Income Before State Taxes		0.98941339
13		State Income Tax Effect Tax Rate		0.07225461
14		Less: State Income Tax		0.07148968
15		Income Before Federal Taxes		0.91792371
16		Less: Federal Tax @ 35%		<u>0.32127330</u>
17		Adjusted Operating Income		0.59665041
18		Revenue Conversion Factor		1.67602331

Columbia Gas of Pennsylvania, Inc.
Additional Revenue Requirement Adjustments
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16

Line No.	Acct. No.	Description	Amount
			(1) \$
1		Additional Revenue Requirement	46,058,582
2	Plus:	Late Payments	113,901
3		Total Revenue Requirement	<u>46,172,483</u>
4	Less:	Uncollectible Accounts Expense	
5		Line 3 X Uncollectible Rate	<u>602,992</u>
6		Income Before State Income Tax	45,569,491
7		State Income Taxes	
8		Exh 107, Pg 17, Col 4 Less Exh 107, Pg 17, Col 3	<u>3,186,674</u>
9		Income Before Federal Income Tax	42,382,817
10		Federal Income Taxes	
11		Line 9 Times 35%	<u>14,833,986</u>
12		Operating Income	<u><u>27,548,831</u></u>

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

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

Response: See Exhibit No. 2, Schedule No. 5.

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

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

Response: There are no other divisions operating in Pennsylvania.

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

Response: Pennsylvania jurisdictional data does not include other state data.

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

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

Response: See Exhibit No. 2, Schedule No. 7.

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC

53.52(a)

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

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

Response: See Exhibit No. 3.

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

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

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

Response: See Exhibit No. 103, Schedule 7, Pages 7-12.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52(b)

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

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

Response: Columbia Gas of Pennsylvania, Inc. has used a historic test year in this rate filing of November 30, 2014. The "Per Books" operating revenues are shown on page 9, Exhibit 3 for the historic test year.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully forecasted rate year, the twelve months ending December 31, 2016, see Exhibit No. 103, pages 8 through 9.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully forecasted rate year, the twelve months ending December 31, 2016, see Exhibit No. 103, pages 8 through 9.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

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

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

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

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

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

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

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

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

Response: See Exhibit No. 103, page 15.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

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

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

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

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

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

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

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

Response: Please refer to Exhibit No. 103, pages 8 through 9.

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

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

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended November 30, 2015

Exhibit No. 103
 Page 6 of 15
 Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 7)</i>
<u>Sales Service</u>						
1	Rate Schedule RSS - Residential Sales Service					
2	Residential Sales Service	3,354,788	23,369,158.6	304,394,197	26,156,898	330,551,095
3	Rate Schedule RDGSS - Residential Distributed Generation Sales Service					
4	Residential Distributed Generation Sales Service	0	0.0	0	0	0
5	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
6	Small General Sales Service	316,337	9,101,663.6	86,186,131	3,304,005	89,490,136
7	Rate Schedule NSS - Negotiated Sales Service					
8	540,000 - 1,074,000 Therms	12	65,300.0	293,269	(26)	293,243
9	Rate Schedule LGSS - Large General Sales Service					
10	Large General Sales Service	926	1,015,414.3	8,008,900	(184,125)	7,824,775
11	Tariff Sales Summary by Rate Class					
12	Total Residential Sales Service	3,354,788	23,369,158.6	304,394,197	26,156,898	330,551,095
13	Total Small General Sales Service	316,337	9,101,663.6	86,186,131	3,304,005	89,490,136
14	Total Negotiated Sales Service	12	65,300.0	293,269	(26)	293,243
14	Total Large General Sales Service	<u>926</u>	<u>1,015,414.3</u>	<u>8,008,900</u>	<u>(184,125)</u>	<u>7,824,775</u>
15	Total Tariff Sales	3,672,063	33,551,536.5	398,882,497	29,276,752	428,159,249
<u>Distribution Service</u>						
16	Rate Schedule RDS - Residential Distribution Service (Choice)					
17	Residential Distribution Service	1,064,544	8,153,963.7	65,297,781	9,556,758	74,854,539
18	Residential Distribution Service - CAP (Choice)					
19	Residential Distribution Service	256,065	2,519,036.2	16,734,136	(1,689)	16,732,447
20	Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)					
21	Residential Distributed Generation Distribution Serv.	0	0.0	0	0	0
22	Rate Schedule SCD - Small Commercial Distribution (Choice)					
23	Small Commercial Distribution Service	99,458	2,094,819.5	10,392,697	1,271,998	11,664,695
24	Rate Schedule SGDS - Small General Distribution Service					
25	Small General Distribution Service	27,184	3,798,935.8	12,769,932	1,506,595	14,276,527

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Page 7 of 15
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 7)</i>
1	Rate Schedule SDS - Small Distribution Service					
2	Small Distribution Service	4,723	5,912,016.2	11,754,113	1,864,469	13,618,582
3	Rate Schedule LDS - Large Distribution Service					
4	Large Distribution Service	1,180	18,713,508.8	15,279,939	2,426,265	17,706,204
5	Rate Schedule MLDS - Main Line Distribution Service - Class I					
6	Main Line Distribution Service Class I	48	2,865,500.0	397,168	430	397,598
7	Rate Schedule MLDS - Main Line Distribution Service - Class II					
8	Main Line Distribution Service Class II	72	2,648,500.0	1,045,598	(382)	1,045,216
9	Distribution Service Summary by Rate Class					
10	Total Residential Distribution Service	1,320,609	10,672,999.9	82,031,917	9,555,069	91,586,986
11	Total Small Distribution Service (SCD, SGDS, SDS)	131,365	11,805,771.5	34,916,742	4,643,062	39,559,804
12	Total Large Distribution Service	1,180	18,713,508.8	15,279,939	2,426,265	17,706,204
13	Total Main Line Distribution Service	<u>120</u>	<u>5,514,000.0</u>	<u>1,442,766</u>	<u>48</u>	<u>1,442,814</u>
14	Total Distribution Service	1,453,274	46,706,280.2	133,671,364	16,624,444	150,295,808
15	Total Company Throughput by Rate Class					
16	Total Residential	4,675,397	34,042,158.5	386,426,114	35,711,967	422,138,081
17	Total Small Commercial & Industrial	447,702	20,907,435.1	121,102,873	7,947,067	129,049,940
18	Total Large Commercial & Industrial	<u>2,238</u>	<u>25,308,223.1</u>	<u>25,024,874</u>	<u>2,242,162</u>	<u>27,267,036</u>
19	Total Throughput	5,125,337	80,257,816.7	532,553,861	45,901,196	578,455,057
20	Other Operating Revenue					
21	487 - Forfeited Discounts			1,317,006	0	1,317,006
22	488 - Miscellaneous Service Revenues			150,000	0	150,000
23	493 - Rent from Gas Property			144,269	0	144,269
24	495 - Prior Yr. Rate Refund - Net.			0	0	0
25	495 - Off System Sales			0	0	0
26	495 - Other Gas Revenues - Other			290,645	0	290,645
27	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
28	Total Other Operating Revenue			1,901,920	0	1,901,920
29	Total Company Revenue			534,455,781	45,901,196	580,356,977

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended December 31, 2016

Exhibit No. 103
 Page 8 of 15
 Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 7)</i>
<u>Sales Service</u>						
1	Rate Schedule RSS - Residential Sales Service					
2	Residential Sales Service	3,377,134	23,280,676.1	303,828,729	26,192,796	330,021,525
3	Rate Schedule RDGSS - Residential Distributed Generation Sales Service					
4	Residential Distributed Generation Sales Service	0	0.0	0	0	0
5	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
6	Small General Sales Service	317,107	9,128,567.8	86,434,344	3,316,583	89,750,927
7	Rate Schedule NSS - Negotiated Sales Service					
8	540,000 - 1,074,000 Therms	12	65,000.0	292,008	(26)	291,982
9	Rate Schedule LGSS - Large General Sales Service					
10	Large General Sales Service	926	1,014,740.5	8,003,655	(183,378)	7,820,277
11	Tariff Sales Summary by Rate Class					
12	Total Residential Sales Service	3,377,134	23,280,676.1	303,828,729	26,192,796	330,021,525
13	Total Small General Sales Service	317,107	9,128,567.8	86,434,344	3,316,583	89,750,927
14	Total Negotiated Sales Service	12	65,000.0	292,008	(26)	291,982
14	Total Large General Sales Service	<u>926</u>	<u>1,014,740.5</u>	<u>8,003,655</u>	<u>(183,378)</u>	<u>7,820,277</u>
15	Total Tariff Sales	3,695,179	33,488,984.4	398,558,736	29,325,975	427,884,711
<u>Distribution Service</u>						
16	Rate Schedule RDS - Residential Distribution Service (Choice)					
17	Residential Distribution Service	1,069,855	8,134,026.3	65,270,679	9,563,859	74,834,538
18	Residential Distribution Service - CAP (Choice)					
19	Residential Distribution Service	257,325	2,512,973.7	16,725,290	0	16,725,290
20	Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)					
21	Residential Distributed Generation Distribution Serv.	0	0.0	0	0	0
22	Rate Schedule SCD - Small Commercial Distribution (Choice)					
23	Small Commercial Distribution Service	99,579	2,149,044.4	10,604,902	1,288,598	11,893,500
24	Rate Schedule SGDS - Small General Distribution Service					
25	Small General Distribution Service	27,184	3,884,925.8	13,034,025	1,528,038	14,562,063

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended December 31, 2016

Exhibit No. 103
 Page 9 of 15
 Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 7)</i>
1	Rate Schedule SDS - Small Distribution Service					
2	Small Distribution Service	4,723	6,001,884.6	11,904,460	1,890,682	13,795,142
3	Rate Schedule LDS - Large Distribution Service					
4	Large Distribution Service	1,180	19,274,182.6	15,453,189	2,460,123	17,913,312
5	Rate Schedule MLDS - Main Line Distribution Service - Class I					
6	Main Line Distribution Service Class I	48	2,856,000.0	396,279	433	396,712
7	Rate Schedule MLDS - Main Line Distribution Service - Class II					
8	Main Line Distribution Service Class II	72	2,662,000.0	1,048,602	(382)	1,048,220
9	Distribution Service Summary by Rate Class					
10	Total Residential Distribution Service	1,327,180	10,647,000.0	81,995,969	9,563,859	91,559,828
11	Total Small Distribution Service (SCD, SGDS, SDS)	131,486	12,035,854.8	35,543,387	4,707,318	40,250,705
12	Total Large Distribution Service	1,180	19,274,182.6	15,453,189	2,460,123	17,913,312
13	Total Main Line Distribution Service	<u>120</u>	<u>5,518,000.0</u>	<u>1,444,881</u>	<u>51</u>	<u>1,444,932</u>
14	Total Distribution Service	1,459,966	47,475,037.4	134,437,426	16,731,351	151,168,777
15	Total Company Throughput by Rate Class					
16	Total Residential	4,704,314	33,927,676.1	385,824,698	35,756,655	421,581,353
17	Total Small Commercial & Industrial	448,593	21,164,422.6	121,977,731	8,023,901	130,001,632
18	Total Large Commercial & Industrial	<u>2,238</u>	<u>25,871,923.1</u>	<u>25,193,733</u>	<u>2,276,770</u>	<u>27,470,503</u>
19	Total Throughput	5,155,145	80,964,021.8	532,996,162	46,057,326	579,053,488
20	Other Operating Revenue					
21	487 - Forfeited Discounts			1,318,074	113,901	1,431,975
22	488 - Miscellaneous Service Revenues			150,000	0	150,000
23	493 - Rent from Gas Property			144,269	0	144,269
24	495 - Prior Yr. Rate Refund - Net.			0	0	0
25	495 - Off System Sales			0	0	0
26	495 - Other Gas Revenues - Other			290,645	0	290,645
27	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
28	Total Other Operating Revenue			1,902,988	113,901	2,016,889
29	Total Company Revenue			534,899,150	46,171,227	581,070,377

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Page 10 of 15
Witness: C. Y. Lai

Line No.	Acct No.	Description	Per Proforma Historic Test Year (1)	Proforma Historic Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Historic Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Historic Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Historic Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Historic Rider CC (6) <i>(Ex 103, Sch 6)</i>	Proforma Historic Choice Admin. Chrg. (7)	Adjustment To Reflect Annualization (8=9-(1-7))	Annualized Base Revenue (9) <i>(Ex 103, Sch 1)</i>
1 GAS SERVICE REVENUE											
2	480	Residential Sales Revenue	315,322,392	(131,747,973)	(21,513,465)	(1,699,075)	(1,652,625)	(22,002)	0	(4,021,592)	154,665,660
3	481	Comm/Ind Sales Revenue	93,318,339	(54,102,027)	0	(693,931)	(175,382)	(8,053)	0	464,320	38,803,266
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	408,640,731	(185,850,000)	(21,513,465)	(2,393,006)	(1,828,007)	(30,055)	0	(3,557,272)	193,468,926
6	487	Forfeited Discounts	1,347,694	0	0	0	0	0	0	(30,688)	1,317,006
7	488	Miscellaneous Service Rev	150,000	0	0	0	0	0	0	0	150,000
8	489	Transportation of Gas	136,322,402	(10,313,585)	(7,331,514)	0	0	(10,177)	0	(2,229,352)	116,437,774
9	493	Rent from Gas Property	144,269	0	0	0	0	0	0	0	144,269
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	290,645	0	0	0	0	0	0	0	290,645
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	138,255,010	(10,313,585)	(7,331,514)	0	0	(10,177)	0	(2,260,040)	118,339,694
15		TOTAL REVENUE	546,895,741	(196,163,585)	(28,844,979)	(2,393,006)	(1,828,007)	(40,232)	0	(5,817,312)	311,808,620
16 SALES VOL (Dth)											
17		Residential Sales	24,395,260.8	0.0	0.0	0.0	0.0	0.0	0.0	(1,026,102.2)	23,369,158.6
18		Commercial Sales	9,812,773.1	0.0	0.0	0.0	0.0	0.0	0.0	129,603.5	9,942,376.6
19		Industrial Sales	242,146.0	0.0	0.0	0.0	0.0	0.0	0.0	(2,144.7)	240,001.3
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	34,450,179.9	0.0	0.0	0.0	0.0	0.0	0.0	(898,643.4)	33,551,536.5
23 TRANSPORTATION VOL (Dth)											
24		Residential Transportation	10,901,331.2	0.0	0.0	0.0	0.0	0.0	0.0	(228,331.3)	10,672,999.9
25		Commercial Transportation	13,602,446.2	0.0	0.0	0.0	0.0	0.0	0.0	(227,666.5)	13,374,779.7
26		Industrial Transportation	23,095,373.6	0.0	0.0	0.0	0.0	0.0	0.0	(436,873.0)	22,658,500.6
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	47,599,151.0	0.0	0.0	0.0	0.0	0.0	0.0	(892,870.8)	46,706,280.2
29		TOTAL THROUGHPUT	82,049,330.9	0.0	0.0	0.0	0.0	0.0	0.0	(1,791,514.2)	80,257,816.7

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
Page 12 of 15
Witness: C. Y. Lai

Line No.	Acct No.	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6)	Proforma Future Choice Admin. Chrg. (7)	Adjustment To Reflect Annualization (8=9-(1-7)) \$	Annualized Base Revenue (9) <i>(Ex 103, Sch 1)</i>
1		GAS SERVICE REVENUE									
2	480	Residential Sales Revenue	304,394,197	(125,938,733)	(20,564,860)	(1,624,157)	(1,579,755)	(21,032)	0	(854,759)	153,810,901
3	481	Comm/Ind Sales Revenue	94,488,300	(54,795,313)	0	(703,137)	(178,393)	(8,191)	0	(68,611)	38,734,655
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	398,882,497	(180,734,046)	(20,564,860)	(2,327,294)	(1,758,148)	(29,223)	0	(923,370)	192,545,556
6	487	Forfeited Discounts	1,317,006	0	0	0	0	0	0	1,068	1,318,074
7	488	Miscellaneous Service Rev	150,000	0	0	0	0	0	0	0	150,000
8	489	Transportation of Gas	133,671,364	(10,045,479)	(7,175,488)	0	0	(12,623)	0	746,549	117,184,323
9	493	Rent from Gas Property	144,269	0	0	0	0	0	0	0	144,269
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	290,645	0	0	0	0	0	0	0	290,645
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	135,573,284	(10,045,479)	(7,175,488)	0	0	(12,623)	0	747,617	119,087,311
15		TOTAL REVENUE	534,455,781	(190,779,525)	(27,740,348)	(2,327,294)	(1,758,148)	(41,846)	0	(175,753)	311,632,867
16		SALES VOL (Dth)									
17		Residential Sales	23,369,158.6	0.0	0.0	0.0	0.0	0.0	0.0	(236,293.5)	23,132,865.1
18		Commercial Sales	9,942,376.6	0.0	0.0	0.0	0.0	0.0	0.0	(24,423.6)	9,917,953.0
19		Industrial Sales	240,001.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	240,001.3
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	33,551,536.5	0.0	0.0	0.0	0.0	0.0	0.0	(260,717.1)	33,290,819.4
23		TRANSPORTATION VOL (Dth)									
24		Residential Transportation	10,672,999.9	0.0	0.0	0.0	0.0	0.0	0.0	(25,999.9)	10,647,000.0
25		Commercial Transportation	13,374,779.7	0.0	0.0	0.0	0.0	0.0	0.0	584,258.0	13,959,037.7
26		Industrial Transportation	22,658,500.6	0.0	0.0	0.0	0.0	0.0	0.0	210,499.1	22,868,999.7
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	46,706,280.2	0.0	0.0	0.0	0.0	0.0	0.0	768,757.2	47,475,037.4
29		TOTAL THROUGHPUT	80,257,816.7	0.0	0.0	0.0	0.0	0.0	0.0	508,040.1	80,765,856.8

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Page 14 of 15
Witness: C. Y. Lai

Line No.	Acct No.	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6)	Proforma Future Choice Admin. Chrg (7)	Adjustment To Reflect Annualization (8=9-(1-7))	Annualized Base Revenue (9) <i>(Ex 103, Sch 1)</i>
1 GAS SERVICE REVENUE											
2	480	Residential Sales Revenue	304,394,197	(125,938,733)	(20,564,860)	(1,624,157)	(1,579,755)	(21,032)	0	1,448	154,667,108
3	481	Comm/Ind Sales Revenue	94,488,300	(54,795,313)	0	(703,137)	(178,393)	(8,191)	0	99,206	38,902,472
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0
5	TOTAL GAS SERVICE REV		398,882,497	(180,734,046)	(20,564,860)	(2,327,294)	(1,758,148)	(29,223)	0	100,654	193,569,580
6	487	Forfeited Discounts	1,317,006	0	0	0	0	0	0	1,068	1,318,074
7	488	Miscellaneous Service Rev	150,000	0	0	0	0	0	0	0	150,000
8	489	Transportation of Gas	133,671,364	(10,045,479)	(7,175,488)	0	0	(12,623)	0	746,549	117,184,323
9	493	Rent from Gas Property	144,269	0	0	0	0	0	0	0	144,269
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	290,645	0	0	0	0	0	0	0	290,645
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0
14	TOTAL OTHER OPER. REV		135,573,284	(10,045,479)	(7,175,488)	0	0	(12,623)	0	747,617	119,087,311
15	TOTAL REVENUE		534,455,781	(190,779,525)	(27,740,348)	(2,327,294)	(1,758,148)	(41,846)	0	848,271	312,656,891
16 SALES VOL (Dth) FORECAST											
17	Residential Sales		23,369,158.6	0.0	0.0	0.0	0.0	0.0	0.0	(88,482.5)	23,280,676.1
18	Commercial Sales		9,942,376.6	0.0	0.0	0.0	0.0	0.0	0.0	25,930.4	9,968,307.0
19	Industrial Sales		240,001.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	240,001.3
20	Unbilled Sales		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21	Other Sales [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22	TOTAL GAS SERVICE SALES		33,551,536.5	0.0	0.0	0.0	0.0	0.0	0.0	(62,552.1)	33,488,984.4
23 TRANSPORTATION VOL (Dth) FORECAST											
24	Residential Transportation		10,672,999.9	0.0	0.0	0.0	0.0	0.0	0.0	(25,999.9)	10,647,000.0
25	Commercial Transportation		13,374,779.7	0.0	0.0	0.0	0.0	0.0	0.0	584,258.0	13,959,037.7
26	Industrial Transportation		22,658,500.6	0.0	0.0	0.0	0.0	0.0	0.0	210,499.1	22,868,999.7
27	Unbilled Transportation		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	TOTAL TRANS VOLUME		46,706,280.2	0.0	0.0	0.0	0.0	0.0	0.0	768,757.2	47,475,037.4
29	TOTAL THROUGHPUT FORECAST		80,257,816.7	0.0	0.0	0.0	0.0	0.0	0.0	706,205.1	80,964,021.8

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Schedule No. 1
Page 1 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 <u>Rate Schedule RSS - Residential Sales Service</u>						
2	Customer Charge	3,354,788		16.75	56,192,699	
3	Commodity Charge:					
4	All Gas Consumed		23,369,158.6	4.2138	98,472,961	
5	Rider USP - Universal Service Plan		23,369,158.6	0.8800	20,564,860	
6	Rider CC - Customer Choice		23,369,158.6	0.0009	21,032	
7	Gas Procurement Charge		23,369,158.6	0.0695	<u>1,624,157</u>	
8	Subtotal				176,875,709	
9	STAS				<u>0</u>	
10	Base Rate Revenue				176,875,709	
11	Gas Cost		23,369,158.6	5.3891	125,938,733	
12	Merchant Function Charge		23,369,158.6	0.0676	<u>1,579,755</u>	
13	Total Rate Schedule RSS	3,354,788	23,369,158.6		304,394,197	13.0255
14 <u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>						
15	Customer Charge	0		16.75	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.2138	0	
18	Rider USP - Universal Service Plan		0.0	0.8800	0	
19	Rider CC - Customer Choice		0.0	0.0009	0	
20	Gas Procurement Charge		0.0	0.0695	<u>0</u>	
21	Subtotal				0	
22	STAS				<u>0</u>	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	5.3891	0	
25	Merchant Function Charge		0.0	0.0676	<u>0</u>	
26	Total Rate Schedule RDGSS	0	0.0		0	
27 <u>Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)</u>						
28	Customer Charge:					
29	Less Than 6,440 Therms Annually	277,852		21.25	5,904,355	
30	6,440 - 64,400 Therms Annually	38,485		48.00	1,847,280	
31	Commodity Charge:					
32	Less Than 6,440 Therms Annually		4,587,966.9	3.1385	14,399,334	
33	>6,440 to ≤ 64,400 Therms Annually		<u>4,513,696.7</u>	3.1385	14,166,237	
34	Subtotal		9,101,663.6		28,565,571	
35	Rider CC - Customer Choice		9,101,663.6	0.0009	8,191	
36	Gas Procurement Charge		9,101,663.6	0.0695	<u>632,566</u>	
37	Subtotal				36,957,963	
38	STAS				<u>0</u>	
39	Base Rate Revenue				36,957,963	
40	Gas Cost		9,101,663.6	5.3891	49,049,775	
41	Merchant Function Charge		<u>9,101,663.6</u>	0.0196	<u>178,393</u>	
42	Total Rate Schedule SGSS	316,337	9,101,663.6		86,186,131	9.4693
43 <u>Rate Schedule NSS - Negotiated Sales Service</u>						
44	Customer Charge					
45	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
46	Commodity Charge:					
47	540,000 - 1,074,000 Therms Annually		<u>65,300.0</u>	0.0936	<u>6,112</u>	
48	Subtotal		65,300.0		19,900	
49	STAS				<u>0</u>	
50	Base Rate Revenue				19,900	
51	Gas Cost - Commodity		65,300.0 (workpaper)		268,318	
52	Gas Cost - Demand		<u>660.0</u>		<u>5,051</u>	
53	Total Rate Schedule NSS	12	65,300.0		293,269	4.4911

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Schedule No. 1
Page 2 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule LGSS - Large General Sales Service					
2	Customer Charge:					
3	> 64,400 to ≤ 110,00 Therms Annually	506		170.00	86,020	
4	>110,000 to ≤ 540,000 Therms Annually	396		640.00	253,440	
5	>540,000 to ≤ 1,074,000 Therms Annually	24		1,300.00	31,200	
6	>1,074,000 to ≤ 3,400,000 Therms Annually	0		2,300.00	0	
7	>3,400,000 to ≤ 7,400,000 Therms Annually	0		4,800.00	0	
8	> 7,400,000 Therms Annually	0		7,400.00	0	
9	Subtotal				370,660	
10	Commodity Charge:					
11	> 64,400 ≤ 110,000 Therms Annually					
12	First 1,100.0 Dth		280,975.8	2.2209	624,019	
13	Next 4,300.0 Dth		60,614.2	1.8672	113,179	
14	Next 5,400.0 Dth		465.1	1.6663	775	
15	Over 10,800.0 Dth		0.0	1.1416	0	
16	Subtotal		342,055.1		737,973	
17	Commodity Charge:					
18	> 110,000 to ≤ 540,000 Therms Annually					
19	First 1,100.0 Dth		278,621.2	2.2209	618,790	
20	Next 4,300.0 Dth		231,688.7	1.8672	432,609	
21	Next 5,400.0 Dth		11,567.0	1.6663	19,274	
22	Over 10,800.0 Dth		0.0	1.1416	0	
23	Subtotal		521,876.9		1,070,673	
24	Commodity Charge:					
25	>540,000 to ≤ 1,074,000 Therms Annually					
26	First 1,100.0 Dth		26,400.0	2.2209	58,632	
27	Next 4,300.0 Dth		98,539.3	1.8672	183,993	
28	Next 5,400.0 Dth		26,543.0	1.6663	44,229	
29	Over 10,800.0 Dth		0.0	1.1416	0	
30	Subtotal		151,482.3		286,854	
31	Commodity Charge:					
32	> 1,074,000 to ≤ 3,400,000 Therms Annually					
33	First 1,100.0 Dth		0.0	2.2209	0	
34	Next 4,300.0 Dth		0.0	1.8672	0	
35	Next 5,400.0 Dth		0.0	1.6663	0	
36	Over 10,800.0 Dth		0.0	1.1416	0	
37	Subtotal		0.0		0	
38	Commodity Charge:					
39	> 3,400,000 to ≤ 7,500,000 Therms Annually					
40	First 1,100.0 Dth		0.0	2.2209	0	
41	Next 4,300.0 Dth		0.0	1.8672	0	
42	Next 5,400.0 Dth		0.0	1.6663	0	
43	Over 10,800.0 Dth		0.0	1.1416	0	
44	Subtotal		0.0		0	
45	Commodity Charge:					
46	> 7,500,000 Therms Annually					
47	First 1,100.0 Dth		0.0	2.2209	0	
48	Next 4,300.0 Dth		0.0	1.8672	0	
49	Next 5,400.0 Dth		0.0	1.6663	0	
50	Over 10,800.0 Dth		0.0	1.1416	0	
51	Subtotal		0.0		0	
52	Gas Procurement Charge		1,015,414.3	0.0695	<u>70,571</u>	
53	Subtotal				2,536,731	
54	STAS				0	
55	Base Rate Revenue				2,536,731	
56	Gas Cost		<u>1,015,414.3</u>	5.3891	<u>5,472,169</u>	
57	Total Rate Schedule LGSS	926	1,015,414.3		8,008,900	7.8873

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Schedule No. 1
Page 3 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Tariff Sales Summary by Rate Class						
2	Base Rate Revenue				154,665,660	
3	STAS				0	
4	Rider USP				20,564,860	
5	Merchant Function Charge				1,579,755	
6	Gas Procurement Charge				1,624,157	
7	Rider CC				21,032	
8	Gas Cost				<u>125,938,733</u>	
9	Total Residential Sales	3,354,788	23,369,158.6		304,394,197	
10	Base Rate Revenue				36,317,206	
11	STAS				0	
12	Merchant Function Charge				178,393	
13	Gas Procurement Charge				632,566	
14	Rider CC				8,191	
15	Gas Cost				<u>49,049,775</u>	
16	Total Small General Sales	316,337	9,101,663.6		86,186,131	
17	Base Rate Revenue				19,900	
18	STAS				0	
19	Gas Cost				<u>273,369</u>	
20	Total Negotiated Sales	12	65,300.0		293,269	
21	Base Rate Revenue				2,466,160	
22	STAS				0	
23	Gas Procurement Charge				70,571	
24	Gas Cost				<u>5,472,169</u>	
25	Total Large General Sales	926	1,015,414.3		8,008,900	
26	Total Tariff Sales	3,672,063	33,551,536.5		398,882,497	
27 Rate Schedule RDS - Residential Distribution Service (Choice)						
28	Customer Charge	1,064,544		16.75	17,831,112	
29	Commodity Charge:					
30	All Gas Consumed		8,153,963.7	4.2138	34,359,172	
31	Rider USP - Universal Service Plan		8,153,963.7	0.8800	7,175,488	
32	Rider CC		8,153,963.7	0.0009	7,339	
33	Choice Administration Charge		8,153,963.7	0.0000	0	
34	Subtotal				59,373,111	
35	STAS				0	
36	Base Rate Revenue				59,373,111	
37	Gas Cost		<u>8,153,963.7</u>	0.7266	<u>5,924,670</u>	
38	Total Rate Schedule RDS	1,064,544	8,153,963.7		65,297,781	8.0081
39 Rate Schedule RCC - Residential Distribution Service (CAP)						
40	Customer Charge	256,065		16.75	4,289,089	
41	Commodity Charge:					
42	All Gas Consumed		2,519,036.2	4.2138	<u>10,614,715</u>	
43	Subtotal		2,519,036.2		14,903,804	
44	STAS				0	
45	Base Rate Revenue				14,903,804	
46	Gas Cost		<u>2,519,036.2</u>	0.7266	<u>1,830,332</u>	
47	Total Rate Schedule RCC	256,065	2,519,036.2		16,734,136	6.6431

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 103
 Schedule No. 1
 Page 4 of 18
 Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>					
2	Customer Charge	0		16.75	0	
3	Commodity Charge:					
4	All Gas Consumed		0.0	4.2138	0	
5	Rider USP - Universal Service Plan		0.0	0.8800	0	
6	Rider CC		0.0	0.0009	0	
7	Choice Administration Charge		0.0	0.0000	<u>0</u>	
8	Subtotal				0	
9	STAS				<u>0</u>	
10	Base Rate Revenue				0	
11	Gas Cost		<u>0.0</u>	0.7266	<u>0</u>	
12	Total Rate Schedule RDGDS	0	0.0		0	
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>					
14	Customer Charge					
15	Less Than 6,440 Therms Annually	92,705		21.25	1,969,981	
16	6,440 - 64,400 Therms Annually	6,753		48.00	324,144	
17	Commodity Charge:					
18	Less Than 6,440 Therms Annually		1,403,411.5	3.1385	4,404,607	
19	6,440 - 64,400 Therms Annually		<u>691,408.0</u>	3.1385	2,169,984	
20	Subtotal		2,094,819.5			
21	Rider CC		2,094,819.5	0.0009	1,885	
22	Choice Administration Charge		2,094,819.5	0.0000	<u>0</u>	
23	Subtotal				8,870,601	
24	STAS				<u>0</u>	
25	Base Rate Revenue				8,870,601	
26	Gas Cost		<u>2,094,819.5</u>	0.7266	<u>1,522,096</u>	
27	Total Rate Schedule SCD	99,458	2,094,819.5		10,392,697	4.9611
28	<u>Rate Schedule SGDS - Small General Distribution Service</u>					
29	Customer Charge:					
30	Less Than 6,440 Therms Annually	7,846		21.25	166,728	
31	6,440 - 64,400 Therms Annually	<u>19,230</u>		48.00	<u>923,040</u>	
32	Total	27,076			1,089,768	
33	Commodity Charge:					
34	Priority 1 - Aggregation					
35	Less Than 6,440 Therms Annually		33,144.2	2.8791	95,425	
36	6,440 - 64,400 Therms Annually		<u>719,948.7</u>	2.8791	2,072,804	
37	Subtotal		753,092.9			
38	All Other Aggregation					
39	Less Than 6,440 Therms Annually		164,181.1	2.8791	472,694	
40	6,440 - 64,400 Therms Annually		<u>2,859,461.8</u>	2.8791	8,232,676	
41	Subtotal		3,023,642.9			
42	Rider CC		3,776,735.8	0.0009	3,399	
43	Choice Administration Charge	27,076		0.00	<u>0</u>	
44	Subtotal				11,966,766	
45	STAS				<u>0</u>	
46	Subtotal				11,966,766	
47	Flex	108			34,785	
48	Priority 1 Gas Cost		<u>753,092.9</u>	1.0203	<u>768,381</u>	
49	Total Rate Schedule SGDS	27,184	3,798,935.8		12,769,932	3.3614

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Schedule No. 1
Page 5 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule SDS - Small Distribution Service</u>					
2	Customer Charge:					
3	> 64,400 to ≤ 110,00 Therms Annually	2,110		170.00	358,700	
4	>110,000 to ≤ 540,000 Therms Annually	2,505		640.00	1,603,200	
5	Commodity Charge:					
6	> 64,400 to ≤ 110,00 Therms Annually		1,426,012.0	1.6738	2,386,859	
7	>110,000 to ≤ 540,000 Therms Annually		<u>4,305,404.2</u>	1.6738	7,206,386	
8	Subtotal		5,731,416.2			
9	Choice Administration Charge	4,615		0.00	0	
10	Subtotal				11,555,145	
11	STAS				0	
12	Flexed Deliveries	<u>108</u>	<u>180,600.0</u>	(workpaper)	<u>198,968</u>	
13	Total Rate Schedule SDS	4,723	5,912,016.2		11,754,113	1.9882
14	<u>Rate Schedule LDS - Large Distribution Service</u>					
15	Customer Charge:					
16	> 540,000 to ≤ 1,074,000 Therms Annually	566		1,300.00	735,800	
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	326		2,300.00	749,800	
18	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		4,800.00	230,400	
19	> 7,500,000 Therms Annually	<u>12</u>		7,400.00	<u>88,800</u>	
20	Total	952			1,804,800	
21	Commodity Charge:					
22	> 540,000 to ≤ 1,074,000 Therms Annually		3,487,608.8	1.1359	3,961,575	
23	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,182,800.0	0.9982	4,175,271	
24	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,567,600.0	0.8263	1,295,308	
25	> 7,500,000 Therms Annually		<u>775,000.0</u>	0.4800	<u>372,000</u>	
26	Total Deliveries		10,013,008.8		9,804,154	
27	Choice Administration Charge	952		0.00	0	
28	Subtotal				11,608,954	
29	STAS				0	
30	Flexed Deliveries	<u>228</u>	<u>8,700,500.0</u>	(workpaper)	<u>3,670,985</u>	
31	Total Rate Schedule LDS	1,180	18,713,508.8		15,279,939	0.8165
32	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
33	Customer Charge:					
34	> 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
35	> 540,000 to ≤ 1,074,000 Therms Annually	36		1,149.00	41,364	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
38	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
39	Total	36			41,364	
40	Commodity Charge:					
41	All Gas Consumed		155,500.0	0.0936	14,555	
42	Choice Administration Charge	36		0.00	0	
43	Subtotal				55,919	
44	STAS				0	
45	Flex	<u>12</u>	<u>2,710,000.0</u>	(workpaper)	<u>341,249</u>	
46	Total Rate Schedule MLDS - Class I	48	2,865,500.0		397,168	0.1386
47	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
48	Customer Charge:					
49	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
50	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
51	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
52	Total	12			24,600	
53	Commodity Charge:					
54	> 2,146,000 to ≤ 3,400,000 Therms Annually		260,000.0	0.4474	116,324	
55	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.3869	0	
56	> 7,500,000 Therms Annually		<u>0.0</u>	0.3351	<u>0</u>	
57	Total Deliveries		260,000.0		116,324	
58	Choice Administrative Charge	12		0.00	0	
59	Subtotal				140,924	
60	STAS				0	
61	Flex	<u>60</u>	<u>2,388,500.0</u>	(workpaper)	<u>904,674</u>	
62	Total Rate Schedule MLDS - Class II	72	2,648,500.0		1,045,598	0.3948

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Schedule No. 1
Page 6 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				67,094,088
3	STAS				0
4	Rider USP				7,175,488
5	Rider CC				7,339
6	Choice Administrative Charge				0
7	Gas Cost				<u>7,755,002</u>
8	Total Residential Distribution Service	1,320,609	10,673,000		82,031,917
9	Base Rate Revenue				32,620,981
10	STAS				0
11	Rider CC				5,284
12	Choice Administrative Charge				0
13	Gas Cost				<u>2,290,477</u>
14	Total Small Distribution Service (SCD, SGDS, SDS)	131,365	11,805,771.5		34,916,742
15	Base Rate Revenue				15,279,939
16	Choice Administrative Charge				0
16	STAS				0
17	Total Large Distribution Service	1,180.0	18,713,508.8		15,279,939
18	Base Rate Revenue				1,442,766
19	Choice Administrative Charge				0
19	STAS				0
20	Total Main Line Distribution Service	120	5,514,000.0		1,442,766
21	Total Distribution Service	1,453,274	46,706,280.2		133,671,364
22	Total Company Throughput	5,125,337	80,257,816.7		532,553,861
23	Other Operating Revenue				
24	487 - Forfeited Discounts				1,317,006
25	488 - Miscellaneous Service Revenues				150,000
26	493 - Rent from Gas Property				144,269
27	495 - Prior Yr. Rate Refund - Net.				0
28	495 - Off System Sales				0
29	495 - Other Gas Revenues - Other				290,645
30	496 - Provision For Rate Refunds				0
31	Total Other Operating Revenue				1,901,920
32	Total Company Revenue				534,455,781

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
Schedule No. 1
Page 7 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	3,363,202		16.75	56,333,634	
3	Commodity Charge:					
4	All Gas Consumed		23,132,865.1	4.2138	97,477,267	
5	Rider USP - Universal Service Plan		23,132,865.1	0.8800	20,356,921	
6	Rider CC - Customer Choice		23,132,865.1	0.0009	20,820	
7	Gas Procurement Charge		23,132,865.1	0.0695	<u>1,607,734</u>	
8	Subtotal				175,796,376	
9	STAS				<u>0</u>	
10	Base Rate Revenue				175,796,376	
11	Gas Cost		23,132,865.1	5.3891	124,665,323	
12	Merchant Function Charge		23,132,865.1	0.0676	<u>1,563,782</u>	
13	Total Rate Schedule RSS	3,363,202	23,132,865.1		302,025,481	13.0561
14	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>					
15	Customer Charge	0		16.75	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.2138	0	
18	Rider USP - Universal Service Plan		0.0	0.8800	0	
19	Rider CC - Customer Choice		0.0	0.0009	0	
20	Gas Procurement Charge		0.0	0.0695	<u>0</u>	
21	Subtotal				0	
22	STAS				<u>0</u>	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	5.3891	0	
25	Merchant Function Charge		0.0	0.0676	<u>0</u>	
26	Total Rate Schedule RDGSS	0	0.0		0	
27	<u>Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)</u>					
28	Customer Charge:					
29	Less Than 6,440 Therms Annually	278,162		21.25	5,910,943	
30	6,440 - 64,400 Therms Annually	38,485		48.00	1,847,280	
31	Commodity Charge:					
32	Less Than 6,440 Therms Annually		4,562,282.7	3.1385	14,318,724	
33	>6,440 to ≤ 64,400 Therms Annually		<u>4,515,931.1</u>	3.1385	14,173,250	
34	Subtotal		9,078,213.8		28,491,974	
35	Rider CC - Customer Choice		9,078,213.8	0.0009	8,170	
36	Gas Procurement Charge		9,078,213.8	0.0695	<u>630,936</u>	
37	Subtotal				36,889,303	
38	STAS				<u>0</u>	
39	Base Rate Revenue				36,889,303	
40	Gas Cost		9,078,213.8	5.3891	48,923,402	
41	Merchant Function Charge		<u>9,078,213.8</u>	0.0196	<u>177,933</u>	
42	Total Rate Schedule SGSS	316,647	9,078,213.8		85,990,638	9.4722
43	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
44	Customer Charge					
45	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
46	Commodity Charge:					
47	540,000 - 1,074,000 Therms Annually		<u>65,000.0</u>	0.0935	<u>6,078</u>	
48	Subtotal		65,000.0		19,866	
49	STAS				<u>0</u>	
50	Base Rate Revenue				19,866	
51	Gas Cost - Commodity		65,000.0 (workpaper)		267,085	
52	Gas Cost - Demand		<u>660.0</u>		<u>5,051</u>	
53	Total Rate Schedule NSS	12	65,000.0		292,002	4.4923

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
Schedule No. 1
Page 8 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule LGSS - Large General Sales Service					
2	Customer Charge:					
3	> 64,400 to ≤ 110,00 Therms Annually	506		170.00	86,020	
4	>110,000 to ≤ 540,000 Therms Annually	396		640.00	253,440	
5	>540,000 to ≤ 1,074,000 Therms Annually	24		1,300.00	31,200	
6	>1,074,000 to ≤ 3,400,000 Therms Annually	0		2,300.00	0	
7	>3,400,000 to ≤ 7,400,000 Therms Annually	0		4,800.00	0	
8	> 7,400,000 Therms Annually	0		7,400.00	0	
9	Subtotal				370,660	
10	Commodity Charge:					
11	> 64,400 ≤ 110,000 Therms Annually					
12	First 1,100.0 Dth		280,601.8	2.2209	623,189	
13	Next 4,300.0 Dth		61,013.2	1.8672	113,924	
14	Next 5,400.0 Dth		471.0	1.6663	785	
15	Over 10,800.0 Dth		0.0	1.1416	0	
16	Subtotal		342,086.0		737,898	
17	Commodity Charge:					
18	> 110,000 to ≤ 540,000 Therms Annually					
19	First 1,100.0 Dth		277,989.0	2.2209	617,386	
20	Next 4,300.0 Dth		232,284.3	1.8672	433,721	
21	Next 5,400.0 Dth		11,706.0	1.6663	19,506	
22	Over 10,800.0 Dth		0.0	1.1416	0	
23	Subtotal		521,979.3		1,070,613	
24	Commodity Charge:					
25	>540,000 to ≤ 1,074,000 Therms Annually					
26	First 1,100.0 Dth		26,400.0	2.2209	58,632	
27	Next 4,300.0 Dth		98,101.8	1.8672	183,176	
28	Next 5,400.0 Dth		26,173.4	1.6663	43,613	
29	Over 10,800.0 Dth		0.0	1.1416	0	
30	Subtotal		150,675.2		285,421	
31	Commodity Charge:					
32	> 1,074,000 to ≤ 3,400,000 Therms Annually					
33	First 1,100.0 Dth		0.0	2.2209	0	
34	Next 4,300.0 Dth		0.0	1.8672	0	
35	Next 5,400.0 Dth		0.0	1.6663	0	
36	Over 10,800.0 Dth		0.0	1.1416	0	
37	Subtotal		0.0		0	
38	Commodity Charge:					
39	> 3,400,000 to ≤ 7,500,000 Therms Annually					
40	First 1,100.0 Dth		0.0	2.2209	0	
41	Next 4,300.0 Dth		0.0	1.8672	0	
42	Next 5,400.0 Dth		0.0	1.6663	0	
43	Over 10,800.0 Dth		0.0	1.1416	0	
44	Subtotal		0.0		0	
45	Commodity Charge:					
46	> 7,500,000 Therms Annually					
47	First 1,100.0 Dth		0.0	2.2209	0	
48	Next 4,300.0 Dth		0.0	1.8672	0	
49	Next 5,400.0 Dth		0.0	1.6663	0	
50	Over 10,800.0 Dth		0.0	1.1416	0	
51	Subtotal		0.0		0	
52	Gas Procurement Charge		1,014,740.5	0.0695	70,524	
53	Subtotal				2,535,116	
54	STAS				0	
55	Base Rate Revenue				2,535,116	
56	Gas Cost		1,014,740.5	5.3891	5,468,538	
57	Total Rate Schedule LGSS	926	1,014,740.5		8,003,654	7.8874

Columbia Gas of Pennsylvania, Inc.
 Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
 For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
 Schedule No. 1
 Page 9 of 18
 Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2)	Base Rate (3)	Revenue (4)	Average Rate (5)
		(Ex 103, Sch 2)	DTH (Ex 103, Sch 3)	\$/DTH	\$	\$/DTH

1	Tariff Sales Summary by Rate Class					
2	Base Rate Revenue				153,810,901	
3	STAS				0	
4	Rider USP				20,356,921	
5	Merchant Function Charge				1,563,782	
6	Gas Procurement Charge				1,607,734	
7	Rider CC				20,820	
8	Gas Cost				<u>124,665,323</u>	
9	Total Residential Sales	3,363,202	23,132,865.1		302,025,481	
10	Base Rate Revenue				36,250,197	
11	STAS				0	
12	Merchant Function Charge				177,933	
13	Gas Procurement Charge				630,936	
14	Rider CC				8,170	
15	Gas Cost				<u>48,923,402</u>	
16	Total Small General Sales	316,647	9,078,213.8		85,990,638	
17	Base Rate Revenue				19,866	
18	STAS				0	
19	Gas Cost				<u>272,136</u>	
20	Total Negotiated Sales	12	65,000.0		292,002	
21	Base Rate Revenue				2,464,592	
22	STAS				0	
23	Gas Procurement Charge				70,524	
24	Gas Cost				<u>5,468,538</u>	
25	Total Large General Sales	926	1,014,740.5		8,003,654	
26	Total Tariff Sales	3,680,787	33,290,819.4		396,311,775	

27 **Rate Schedule RDS - Residential Distribution Service (Choice)**

28	Customer Charge	1,069,855		16.75	17,920,071	
29	Commodity Charge:					
30	All Gas Consumed		8,134,026.3	4.2138	34,275,160	
31	Rider USP - Universal Service Plan		8,134,026.3	0.8800	7,157,943	
32	Rider CC		8,134,026.3	0.0009	7,321	
33	Choice Administration Charge		8,134,026.3	0.0000	0	
34	Subtotal				59,360,495	
35	STAS				0	
36	Base Rate Revenue				59,360,495	
37	Gas Cost		<u>8,134,026.3</u>	0.7266	<u>5,910,184</u>	
38	Total Rate Schedule RDS	1,069,855	8,134,026.3		65,270,679	8.0244

39 **Rate Schedule RCC - Residential Distribution Service (CAP)**

40	Customer Charge	257,325		16.75	4,310,194	
41	Commodity Charge:					
42	All Gas Consumed		2,512,973.7	4.2138	<u>10,589,169</u>	
43	Subtotal		2,512,973.7		14,899,363	
44	STAS				0	
45	Base Rate Revenue				14,899,363	
46	Gas Cost		<u>2,512,973.7</u>	0.7266	<u>1,825,927</u>	
47	Total Rate Schedule RCC	257,325	2,512,973.7		16,725,290	6.6556

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
Schedule No. 1
Page 10 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>					
2	Customer Charge	0		16.75	0	
3	Commodity Charge:					
4	All Gas Consumed		0.0	4.2138	0	
5	Rider USP - Universal Service Plan		0.0	0.8800	0	
6	Rider CC		0.0	0.0009	0	
7	Choice Administration Charge		0.0	0.0000	0	
8	Subtotal				0	
9	STAS				0	
10	Base Rate Revenue				0	
11	Gas Cost		0.0	0.7266	0	
12	Total Rate Schedule RDGDS	0	0.0		0	
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>					
14	Customer Charge					
15	Less Than 6,440 Therms Annually	92,826		21.25	1,972,553	
16	6,440 - 64,400 Therms Annually	6,753		48.00	324,144	
17	Commodity Charge:					
18	Less Than 6,440 Therms Annually		1,439,173.0	3.1385	4,516,844	
19	6,440 - 64,400 Therms Annually		<u>709,871.4</u>	3.1385	2,227,931	
20	Subtotal		2,149,044.4			
21	Rider CC		2,149,044.4	0.0009	1,934	
22	Choice Administration Charge		2,149,044.4	0.0000	0	
23	Subtotal				9,043,406	
24	STAS				0	
25	Base Rate Revenue				9,043,406	
26	Gas Cost		<u>2,149,044.4</u>	0.7266	<u>1,561,496</u>	
27	Total Rate Schedule SCD	99,579	2,149,044.4		10,604,902	4.9347
28	<u>Rate Schedule SGDS - Small General Distribution Service</u>					
29	Customer Charge:					
30	Less Than 6,440 Therms Annually	7,846		21.25	166,728	
31	6,440 - 64,400 Therms Annually	<u>19,230</u>		48.00	<u>923,040</u>	
32	Total	27,076			1,089,768	
33	Commodity Charge:					
34	Priority 1 - Aggregation					
35	Less Than 6,440 Therms Annually		33,869.2	2.8791	97,513	
36	6,440 - 64,400 Therms Annually		<u>735,338.3</u>	2.8791	2,117,112	
37	Subtotal		769,207.5			
38	All Other Aggregation					
39	Less Than 6,440 Therms Annually		168,025.7	2.8791	483,763	
40	6,440 - 64,400 Therms Annually		<u>2,925,492.6</u>	2.8791	8,422,786	
41	Subtotal		3,093,518.3			
42	Rider CC		3,862,725.8	0.0009	3,476	
43	Choice Administration Charge	27,076		0.00	0	
44	Subtotal				12,214,418	
45	STAS				0	
46	Subtotal				12,214,418	
47	Flex	108	22,200.0 (workpaper)		34,785	
48	Priority 1 Gas Cost		<u>769,207.5</u>	1.0203	<u>784,822</u>	
49	Total Rate Schedule SGDS	27,184	3,884,925.8		13,034,025	3.3550

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
Schedule No. 1
Page 11 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
1	<u>Rate Schedule SDS - Small Distribution Service</u>					
2	Customer Charge:					
3	> 64,400 to ≤ 110,00 Therms Annually	2,110		170.00	358,700	
4	>110,000 to ≤ 540,000 Therms Annually	2,505		640.00	1,603,200	
5	Commodity Charge:					
6	> 64,400 to ≤ 110,00 Therms Annually		1,457,699.7	1.6738	2,439,898	
7	>110,000 to ≤ 540,000 Therms Annually		<u>4,363,484.9</u>	1.6738	7,303,601	
8	Subtotal		5,821,184.6			
9	Choice Administration Charge	4,615		0.00	0	
10	Subtotal				11,705,399	
11	STAS				0	
12	Flexed Deliveries	<u>108</u>	<u>180,700.0</u>	(workpaper)	<u>199,061</u>	
13	Total Rate Schedule SDS	4,723	6,001,884.6		11,904,460	1.9835
14	<u>Rate Schedule LDS - Large Distribution Service</u>					
15	Customer Charge:					
16	> 540,000 to ≤ 1,074,000 Therms Annually	566		1,300.00	735,800	
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	326		2,300.00	749,800	
18	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		4,800.00	230,400	
19	> 7,500,000 Therms Annually	<u>12</u>		7,400.00	<u>88,800</u>	
20	Total	952			1,804,800	
21	Commodity Charge:					
22	> 540,000 to ≤ 1,074,000 Therms Annually		3,587,382.6	1.1359	4,074,908	
23	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,193,800.0	0.9982	4,186,251	
24	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,616,000.0	0.8263	1,335,301	
25	> 7,500,000 Therms Annually		<u>775,000.0</u>	0.4800	<u>372,000</u>	
26	Total Deliveries		10,172,182.6		9,968,460	
27	Choice Administration Charge	952		0.00	0	
28	Subtotal				11,773,260	
29	STAS				0	
30	Flexed Deliveries	<u>228</u>	<u>9,102,000.0</u>	(workpaper)	<u>3,679,929</u>	
31	Total Rate Schedule LDS	1,180	19,274,182.6		15,453,189	0.8018
32	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
33	Customer Charge:					
34	> 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
35	> 540,000 to ≤ 1,074,000 Therms Annually	36		1,149.00	41,364	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
38	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
39	Total	36			41,364	
40	Commodity Charge:					
41	All Gas Consumed		146,000.0	0.0936	13,666	
42	Choice Administration Charge	36		0.00	0	
43	Subtotal				55,030	
44	STAS				0	
45	Flex	<u>12</u>	<u>2,710,000.0</u>	(workpaper)	<u>341,249</u>	
46	Total Rate Schedule MLDS - Class I	48	2,856,000.0		396,279	0.1388
47	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
48	Customer Charge:					
49	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
50	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
51	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
52	Total	12			24,600	
53	Commodity Charge:					
54	> 2,146,000 to ≤ 3,400,000 Therms Annually		260,000.0	0.4474	116,324	
55	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.3869	0	
56	> 7,500,000 Therms Annually		<u>0.0</u>	0.3351	<u>0</u>	
57	Total Deliveries		260,000.0		116,324	
58	Choice Administrative Charge	12		0.00	0	
59	Subtotal				140,924	
60	STAS				0	
61	Flex	<u>60</u>	<u>2,402,000.0</u>	(workpaper)	<u>907,678</u>	
62	Total Rate Schedule MLDS - Class II	72	2,662,000.0		1,048,602	0.3939

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
Schedule No. 1
Page 12 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				67,094,594
3	STAS				0
4	Rider USP				7,157,943
5	Rider CC				7,321
6	Choice Administrative Charge				0
7	Gas Cost				<u>7,736,111</u>
8	Total Residential Distribution Service	1,327,180	10,647,000		81,995,969
9	Base Rate Revenue				33,191,659
10	STAS				0
11	Rider CC				5,410
12	Choice Administrative Charge				0
13	Gas Cost				<u>2,346,318</u>
14	Total Small Distribution Service (SCD, SGDS, SDS)	131,486	12,035,854.8		35,543,387
15	Base Rate Revenue				15,453,189
16	Choice Administrative Charge				0
16	STAS				0
17	Total Large Distribution Service	1,180.0	19,274,182.6		15,453,189
18	Base Rate Revenue				1,444,881
19	Choice Administrative Charge				0
19	STAS				0
20	Total Main Line Distribution Service	120	5,518,000.0		1,444,881
21	Total Distribution Service	1,459,966	47,475,037.4		134,437,426
22	Total Company Throughput	5,140,753	80,765,856.8		530,749,201
23	Other Operating Revenue				
24	487 - Forfeited Discounts				1,318,074
25	488 - Miscellaneous Service Revenues				150,000
26	493 - Rent from Gas Property				144,269
27	495 - Prior Yr. Rate Refund - Net.				0
28	495 - Off System Sales				0
29	495 - Other Gas Revenues - Other				290,645
30	496 - Provision For Rate Refunds				0
31	Total Other Operating Revenue				1,902,988
32	Total Company Revenue				532,652,189

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 1
Page 13 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 <u>Rate Schedule RSS - Residential Sales Service</u>						
2	Customer Charge	3,377,134		16.75	56,566,995	
3	Commodity Charge:					
4	All Gas Consumed		23,280,676.1	4.2138	98,100,113	
5	Rider USP - Universal Service Plan		23,280,676.1	0.8800	20,486,995	
6	Rider CC - Customer Choice		23,280,676.1	0.0009	20,953	
7	Gas Procurement Charge		23,280,676.1	0.0695	<u>1,618,007</u>	
8	Subtotal				176,793,063	
9	STAS				<u>0</u>	
10	Base Rate Revenue				176,793,063	
11	Gas Cost		23,280,676.1	5.3891	125,461,892	
12	Merchant Function Charge		<u>23,280,676.1</u>	0.0676	<u>1,573,774</u>	
13	Total Rate Schedule RSS	3,377,134	23,280,676.1		303,828,729	13.0507
14 <u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>						
15	Customer Charge	0		16.75	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.2138	0	
18	Rider USP - Universal Service Plan		0.0	0.8800	0	
19	Rider CC - Customer Choice		0.0	0.0009	0	
20	Gas Procurement Charge		0.0	0.0695	<u>0</u>	
21	Subtotal				0	
22	STAS				<u>0</u>	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	5.3891	0	
25	Merchant Function Charge		<u>0.0</u>	0.0676	<u>0</u>	
26	Total Rate Schedule RDGSS	0	0.0		0	
27 <u>Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)</u>						
28	Customer Charge:					
29	Less Than 6,440 Therms Annually	278,622		21.25	5,920,718	
30	6,440 - 64,400 Therms Annually	38,485		48.00	1,847,280	
31	Commodity Charge:					
32	Less Than 6,440 Therms Annually		4,612,636.7	3.1385	14,476,760	
33	>6,440 to ≤ 64,400 Therms Annually		<u>4,515,931.1</u>	3.1385	14,173,250	
34	Subtotal		9,128,567.8		28,650,010	
35	Rider CC - Customer Choice		9,128,567.8	0.0009	8,216	
36	Gas Procurement Charge		9,128,567.8	0.0695	<u>634,435</u>	
37	Subtotal				37,060,659	
38	STAS				<u>0</u>	
39	Base Rate Revenue				37,060,659	
40	Gas Cost		9,128,567.8	5.3891	49,194,765	
41	Merchant Function Charge		9,128,567.8	0.0196	<u>178,920</u>	
42	Total Rate Schedule SGSS	317,107	9,128,567.8		86,434,344	9.4686
43 <u>Rate Schedule NSS - Negotiated Sales Service</u>						
44	Customer Charge					
45	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
46	Commodity Charge:					
47	540,000 - 1,074,000 Therms Annually		<u>65,000.0</u>	0.0936	<u>6,084</u>	
48	Subtotal		65,000.0		19,872	
49	STAS				<u>0</u>	
50	Base Rate Revenue				19,872	
51	Gas Cost - Commodity		65,000.0 (workpaper)		267,085	
52	Gas Cost - Demand		660.0		<u>5,051</u>	
53	Total Rate Schedule NSS	12	65,000.0		292,008	4.4924

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 1
Page 14 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule LGSS - Large General Sales Service</u>					
2	Customer Charge:					
3	> 64,400 to ≤ 110,00 Therms Annually	506		170.00	86,020	
4	>110,000 to ≤ 540,000 Therms Annually	396		640.00	253,440	
5	>540,000 to ≤ 1,074,000 Therms Annually	24		1,300.00	31,200	
6	>1,074,000 to ≤ 3,400,000 Therms Annually	0		2,300.00	0	
7	>3,400,000 to ≤ 7,400,000 Therms Annually	0		4,800.00	0	
8	> 7,400,000 Therms Annually	0		7,400.00	0	
9	Subtotal					
10	Commodity Charge:					
11	> 64,400 ≤ 110,000 Therms Annually					
12	First 1,100.0 Dth		280,601.8	2.2209	623,189	
13	Next 4,300.0 Dth		61,013.2	1.8672	113,924	
14	Next 5,400.0 Dth		471.0	1.6663	785	
15	Over 10,800.0 Dth		<u>0.0</u>	1.1416	<u>0</u>	
16	Subtotal		342,086.0		737,898	2.1571
17	Commodity Charge:					
18	> 110,000 to ≤ 540,000 Therms Annually					
19	First 1,100.0 Dth		277,989.0	2.2209	617,386	
20	Next 4,300.0 Dth		232,284.3	1.8672	433,721	
21	Next 5,400.0 Dth		11,706.0	1.6663	19,506	
22	Over 10,800.0 Dth		<u>0.0</u>	1.1416	<u>0</u>	
23	Subtotal		521,979.3		1,070,613	2.0511
24	Commodity Charge:					
25	>540,000 to ≤ 1,074,000 Therms Annually					
26	First 1,100.0 Dth		26,400.0	2.2209	58,632	
27	Next 4,300.0 Dth		98,101.8	1.8672	183,176	
28	Next 5,400.0 Dth		26,173.4	1.6663	43,613	
29	Over 10,800.0 Dth		<u>0.0</u>	1.1416	<u>0</u>	
30	Subtotal		150,675.2		285,421	1.8943
31	Commodity Charge:					
32	> 1,074,000 to ≤ 3,400,000 Therms Annually					
33	First 1,100.0 Dth		0.0	2.2209	0	
34	Next 4,300.0 Dth		0.0	1.8672	0	
35	Next 5,400.0 Dth		0.0	1.6663	0	
36	Over 10,800.0 Dth		<u>0.0</u>	1.1416	<u>0</u>	
37	Subtotal		0.0		0	
38	Commodity Charge:					
39	> 3,400,000 to ≤ 7,500,000 Therms Annually					
40	First 1,100.0 Dth		0.0	2.2209	0	
41	Next 4,300.0 Dth		0.0	1.8672	0	
42	Next 5,400.0 Dth		0.0	1.6663	0	
43	Over 10,800.0 Dth		<u>0.0</u>	1.1416	<u>0</u>	
44	Subtotal		0.0		0	
45	Commodity Charge:					
46	> 7,500,000 Therms Annually					
47	First 1,100.0 Dth		0.0	2.2209	0	
48	Next 4,300.0 Dth		0.0	1.8672	0	
49	Next 5,400.0 Dth		0.0	1.6663	0	
50	Over 10,800.0 Dth		<u>0.0</u>	1.1416	<u>0</u>	
51	Subtotal		0.0		0	
52	Gas Procurement Charge					
53	≤ 540,000 Therms Annually		864,065.3	0.0695	60,053	
54	> 540,000 Therms Annually		150,675.2	0.0695	<u>10,472</u>	
55	Subtotal				2,535,117	
56	STAS - ≤ 540,000 Therms Annually				0	
57	STAS - > 540,000 Therms Annually				<u>0</u>	
58	Base Rate Revenue				2,535,117	
59	Gas Cost - ≤ 540,000 Therms Annually		864,065.3	5.3891	4,656,534	
60	Gas Cost - > 540,000 Therms Annually		<u>150,675.2</u>	5.3891	<u>812,004</u>	
61	Total Rate Schedule LGSS	926	1,014,740.5		8,003,655	7.8874

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 1
Page 15 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
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1	Tariff Sales Summary by Rate Class					
2	Base Rate Revenue				154,667,108	
3	STAS				0	
4	Rider USP				20,486,995	
5	Merchant Function Charge				1,573,774	
6	Gas Procurement Charge				1,618,007	
7	Rider CC				20,953	
8	Gas Cost				<u>125,461,892</u>	
9	Total Residential Sales	3,377,134	23,280,676.1		303,828,729	
10	Base Rate Revenue				36,418,008	
11	STAS				0	
12	Merchant Function Charge				178,920	
13	Gas Procurement Charge				634,435	
14	Rider CC				8,216	
15	Gas Cost				<u>49,194,765</u>	
16	Total Small General Sales	317,107	9,128,567.8		86,434,344	
17	Base Rate Revenue				19,872	
18	STAS				0	
19	Gas Cost				<u>272,136</u>	
20	Total Negotiated Sales	12	65,000.0		292,008	
21	Base Rate Revenue				2,464,592	
22	STAS				0	
23	Gas Procurement Charge				70,525	
24	Gas Cost				<u>5,468,538</u>	
25	Total Large General Sales	926	1,014,740.5		8,003,655	
26	Total Tariff Sales	3,695,179	33,488,984.4		398,558,736	

27 Rate Schedule RDS - Residential Distribution Service (Choice)

28	Customer Charge	1,069,855		16.75	17,920,071	
29	Commodity Charge:					
30	All Gas Consumed		8,134,026.3	4.2138	34,275,160	
31	Rider USP - Universal Service Plan		8,134,026.3	0.8800	7,157,943	
32	Rider CC		<u>8,134,026.3</u>	0.0009	7,321	
33	Choice Administration Charge		8,134,026.3	0.0000	0	
34	Subtotal				59,360,495	
35	STAS				0	
36	Base Rate Revenue				59,360,495	
37	Gas Cost		8,134,026.3	0.7266	<u>5,910,184</u>	
38	Total Rate Schedule RDS	1,069,855	8,134,026.3		65,270,679	8.0244

39 Rate Schedule RCC - Residential Distribution Service (CAP)

40	Customer Charge	257,325		16.75	4,310,194	
41	Commodity Charge:					
42	All Gas Consumed		2,512,973.7	4.2138	<u>10,589,169</u>	
43	Subtotal		2,512,973.7		14,899,363	
44	STAS				0	
45	Base Rate Revenue				14,899,363	
46	Gas Cost		<u>2,512,973.7</u>	0.7266	<u>1,825,927</u>	
47	Total Rate Schedule RCC	257,325	2,512,973.7		16,725,290	6.6556

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 1
Page 16 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)						
2	Customer Charge	0		16.75	0	
3	Commodity Charge:					
4	All Gas Consumed		0.0	4.2138	0	
5	Rider USP - Universal Service Plan		0.0	0.8800	0	
6	Rider CC		0.0	0.0009	0	
7	Choice Administration Charge		0.0	0.0000	0	
8	Subtotal				0	
9	STAS				0	
10	Base Rate Revenue				0	
11	Gas Cost		0.0	0.7266	0	
12	Total Rate Schedule RDGDS	0	0.0		0	
13 Rate Schedule SCD - Small Commercial Distribution (Choice)						
14	Customer Charge					
15	Less Than 6,440 Therms Annually	92,826		21.25	1,972,553	
16	6,440 - 64,400 Therms Annually	6,753		48.00	324,144	
17	Commodity Charge:					
18	Less Than 6,440 Therms Annually		1,439,173.0	3.1385	4,516,844	
19	6,440 - 64,400 Therms Annually		709,871.4	3.1385	2,227,931	
20	Subtotal		2,149,044.4			
21	Rider CC		2,149,044.4	0.0009	1,934	
22	Choice Administration Charge		2,149,044.4	0.0000	0	
23	Subtotal				9,043,406	
24	STAS				0	
25	Base Rate Revenue				9,043,406	
26	Gas Cost		2,149,044.4	0.7266	1,561,496	
27	Total Rate Schedule SCD	99,579	2,149,044.4		10,604,902	4.9347
28 Rate Schedule SGDS - Small General Distribution Service						
29	Customer Charge:					
30	Less Than 6,440 Therms Annually	7,846		21.25	166,728	
31	6,440 - 64,400 Therms Annually	19,230		48.00	923,040	
32	Total	27,076			1,089,768	
33	Commodity Charge:					
34	Priority 1 - Aggregation					
35	Less Than 6,440 Therms Annually		33,869.2	2.8791	97,513	
36	6,440 - 64,400 Therms Annually		735,338.3	2.8791	2,117,112	
37	Subtotal		769,207.5			
38	All Other Aggregation					
39	Less Than 6,440 Therms Annually		168,025.7	2.8791	483,763	
40	6,440 - 64,400 Therms Annually		2,925,492.6	2.8791	8,422,786	
41	Subtotal		3,093,518.3			
42	Rider CC		3,862,725.8	0.0009	3,476	
43	Choice Administration Charge	27,076		0.00	0	
44	Subtotal				12,214,418	
45	STAS				0	
46	Subtotal				12,214,418	
47	Flex	108	22,200.0 (workpaper)		34,785	
48	Priority 1 Gas Cost		769,207.5	1.0203	784,822	
49	Total Rate Schedule SGDS	27,184	3,884,925.8		13,034,025	3.3550

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 1
Page 17 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule SDS - Small Distribution Service</u>					
2	Customer Charge:					
3	> 64,400 to ≤ 110,00 Therms Annually	2,110		170.00	358,700	
4	>110,000 to ≤ 540,000 Therms Annually	2,505		640.00	1,603,200	
5	Commodity Charge:					
6	> 64,400 to ≤ 110,00 Therms Annually		1,457,699.7	1.6738	2,439,898	
7	>110,000 to ≤ 540,000 Therms Annually		<u>4,363,484.9</u>	1.6738	7,303,601	
8	Subtotal		5,821,184.6			
9	Choice Administration charge	4,615		0.00	<u>0</u>	
10	Subtotal				11,705,399	
11	STAS				0	
12	Flexed Deliveries	<u>108</u>	<u>180,700.0</u> (workpaper)		<u>199,061</u>	
13	Total Rate Schedule SDS	4,723	6,001,884.6		11,904,460	1.9835
14	<u>Rate Schedule LDS - Large Distribution Service</u>					
15	Customer Charge:					
16	> 540,000 to ≤ 1,074,000 Therms Annually	566		1,300.00	735,800	
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	326		2,300.00	749,800	
18	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		4,800.00	230,400	
19	> 7,500,000 Therms Annually	<u>12</u>		7,400.00	<u>88,800</u>	
20	Total	952			1,804,800	
21	Commodity Charge:					
22	> 540,000 to ≤ 1,074,000 Therms Annually		3,587,382.6	1.1359	4,074,908	
23	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,193,800.0	0.9982	4,186,251	
24	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,616,000.0	0.8263	1,335,301	
25	> 7,500,000 Therms Annually		<u>775,000.0</u>	0.4800	<u>372,000</u>	
26	Total Deliveries		10,172,182.6		9,968,460	
27	Choice Administration charge	952		0.00	<u>0</u>	
28	Subtotal				11,773,260	
29	STAS				0	
30	Flexed Deliveries	<u>228</u>	<u>9,102,000.0</u> (workpaper)		<u>3,679,929</u>	
31	Total Rate Schedule LDS	1,180	19,274,182.6		15,453,189	0.8018
32	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
33	Customer Charge:					
34	> 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
35	> 540,000 to ≤ 1,074,000 Therms Annually	36		1,149.00	41,364	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
38	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
39	Total	36			41,364	
40	Commodity Charge:					
41	All Gas Consumed		146,000.0	0.0936	13,666	
42	Choice Administration charge	36		0.00	<u>0</u>	
43	Subtotal				55,030	
44	STAS				0	
45	Flex	<u>12</u>	<u>2,710,000.0</u> (workpaper)		<u>341,249</u>	
46	Total Rate Schedule MLDS - Class I	48	2,856,000.0		396,279	0.1388
47	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
48	Customer Charge:					
49	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
50	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
51	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
52	Total	12			24,600	
53	Commodity Charge:					
54	> 2,146,000 to ≤ 3,400,000 Therms Annually		260,000.0	0.4474	116,324	
55	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.3869	0	
56	> 7,500,000 Therms Annually		<u>0.0</u>	0.3351	<u>0</u>	
57	Total Deliveries		260,000.0		116,324.0	
58	Choice Administration Charge	12		0.00	<u>0</u>	
59	Subtotal				140,924	
60	STAS				0	
61	Flex	<u>60</u>	<u>2,402,000.0</u> (workpaper)		<u>907,678</u>	
62	Total Rate Schedule MLDS - Class II	72	2,662,000.0		1,048,602	0.3939

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 1
Page 18 of 18
Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				67,094,594
3	STAS				0
4	Rider USP				7,157,943
5	Rider CC				7,321
6	Choice Administration Charge				0
7	Gas Cost				<u>7,736,111</u>
8	Total Residential Distribution Service	1,327,180	10,647,000.0		81,995,969
9	Base Rate Revenue				33,191,659
10	STAS				0
11	Rider CC				5,410
12	Choice Administration Charge				0
13	Gas Cost				<u>2,346,318</u>
14	Total Small Distribution Service (SCD, SGDS, SDS)	131,486	12,035,854.8		35,543,387
15	Base Rate Revenue				15,453,189
16	Choice Administration Charge				0
17	STAS				0
18	Total Large Distribution Service	1,180.0	19,274,182.6		15,453,189
19	Base Rate Revenue				1,444,881
20	Choice Administration Charge				0
21	STAS				0
22	Total Main Line Distribution Service	120	5,518,000.0		1,444,881
23	Total Distribution Service	1,459,966	47,475,037.4		134,437,426
24	Total Company Throughput	5,155,145	80,964,021.8		532,996,162
25	Other Operating Revenue				
26	487 - Forfeited Discounts				1,318,074
27	488 - Miscellaneous Service Revenues				150,000
28	493 - Rent from Gas Property				144,269
29	495 - Prior Yr. Rate Refund - Net.				0
30	495 - Off System Sales				0
31	495 - Other Gas Revenues - Other				290,645
32	496 - Provision For Rate Refunds				0
33	Total Other Operating Revenue				1,902,988
34	Total Company Revenue				534,899,150

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2015

Exhibit No 103
Schedule No. 2
Page 1 of 9
Witness: C Y Lai

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecast Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Rate Schedule RSS - Residential Sales Service							
2	RESIDENTIAL							
3	Total Rate Schedule RSS	3,284,771	0	22,106	(8,580)	251	56,240	3,354,788
4	Rate Schedule RDGSS - Residential Distributed Generation Sales Service							
5	RESIDENTIAL							
6	Total Rate Schedule RDGSS	251	0	0	0	(251)	0	0
7	Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)							
8	COMMERCIAL							
9	Less Than 6,440 Therms Annually	276,952	0	2,542	(2,436)	0	539	277,597
10	6,440 - 64,400 Therms Annually	<u>37,930</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>79</u>	<u>38,009</u>
11	Total Commercial Bills Under SGSS	314,882	0	2,542	(2,436)	0	618	315,606
12	INDUSTRIAL							
13	Less Than 6,440 Therms Annually	253	0	0	0	0	2	255
14	6,440 - 64,400 Therms Annually	<u>476</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>476</u>
15	Total Industrial Bills Under SGSS	729	0	0	0		2	731
16	Total Rate Schedule SGSS	315,611	0	2,542	(2,436)	0	620	316,337
17	Rate Schedule NSS - Negotiated Sales Service							
18	COMMERCIAL							
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	INDUSTRIAL							
21	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0
22	Total Rate Schedule NSS	12	0	0	0	0	0	12
23	Rate Schedule LGSS - Large General Sales Service							
24	COMMERCIAL							
25	> 64,400 to ≤ 110,00 Therms Annually	468	0	0	0	0	2	470
26	>110,000 to ≤ 540,000 Therms Annually	336	0	0	0	0	0	336
27	>540,000 to ≤ 1,074,000 Therms Annually	24	0	0	0	0	0	24
28	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
29	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
31	Total Commercial Bills Under LGSS	828	0	0	0	0	2	830
32	INDUSTRIAL							
33	> 64,400 to ≤ 110,00 Therms Annually	36	0	0	0	0	0	36
34	>110,000 to ≤ 540,000 Therms Annually	60	0	0	0	0	0	60
35	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
36	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
37	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
38	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
39	Total Industrial Bills Under LGSS	96	0	0	0	0	0	96
40	Total Rate Schedule LGSS	924	0	0	0	0	2	926
41	Tariff Sales Summary by Customer Class							
42	Total Residential Sales	3,285,022	0	22,106	(8,580)	0	56,240	3,354,788
43	Total Commercial Sales	315,722	0	2,542	(2,436)	0	620	316,448
44	Total Industrial Sales	<u>825</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>827</u>
45	Total Tariff Sales	3,601,569	0	24,648	(11,016)	0	56,862	3,672,063

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2015

Exhibit No 103
Schedule No 2
Page 2 of 9
Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers		Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecast Adjusted (7=1 to 6)
			(2) <i>(Ex 103, Sch 4)</i>	(3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1 Rate Schedule RDS - Residential Distribution Service (Choice)									
2 RESIDENTIAL									
3	Total Rate Schedule RDS	1,056,633	0	0	0	0	72	7 839	1,064,544
4 Residential Distribution Service (CAP)									
5 RESIDENTIAL									
6	Total Rate Schedule RCC	251,546	0	0	0	0	0	4,519	256,065
7 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)									
8 RESIDENTIAL									
9	Total Rate Schedule RDGDS	72	0	0	0	0	(72)	0	0
10 Rate Schedule SCD - Small Commercial Distribution (Choice)									
11 COMMERCIAL									
12	Less Than 6,440 Therms Annually	92,597	0	0	0	0	0	108	92,705
13	6,440 - 64,400 Therms Annually	<u>6,741</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>	<u>6,753</u>
14	Total Rate Schedule SCD	99,338	0	0	0	0	0	120	99,458
15 Rate Schedule SGDS - Small General Distribution Service									
16 COMMERCIAL									
17	Less Than 6,440 Therms Annually	7,704	0	0	0	0	0	21	7,725
18	6,440 - 64,400 Therms Annually	18,840	0	0	0	0	0	49	18,889
19	Flex	<u>108</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>108</u>
20	Total Commercial Bills Under SGDS	26,652	0	0	0	0	0	70	26,722
21 INDUSTRIAL									
22	Less Than 6,440 Therms Annually	120	0	0	0	0	0	1	121
23	6,440 - 64,400 Therms Annually	336	0	0	0	0	0	5	341
24	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25	Total Industrial Bills Under SGDS	456	0	0	0	0	0	6	462
26	Total Rate Schedule SGDS	27,108	0	0	0	0	0	76	27,184
27 Rate Schedule SDS - Small Distribution Service									
28 COMMERCIAL									
29	> 64,400 to ≤ 110,00 Therms Annually	1,848	0	0	0	0	0	9	1,857
30	>110,000 to ≤ 540,000 Therms Annually	1,608	0	0	0	0	0	6	1,614
31	Flex	<u>96</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>96</u>
32	Total Commercial Bills Under SDS	3,552	0	0	0	0	0	15	3,567
33 INDUSTRIAL									
34	> 64,400 to ≤ 110,00 Therms Annually	252	0	0	0	0	0	1	253
35	>110,000 to ≤ 540,000 Therms Annually	888	0	0	0	0	0	3	891
36	Flex	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
37	Total Industrial Bills Under SDS	1,152	0	0	0	0	0	4	1,156
38	Total Rate Schedule SDS	4,704	0	0	0	0	0	19	4,723
39 Rate Schedule LDS - Large Distribution Service									
40 COMMERCIAL									
41	> 540,000 to ≤ 1,074,000 Therms Annually	180	0	0	0	0	0	0	180
42	> 1,074,000 to ≤ 3,400,000 Therms Annually	108	0	0	0	0	0	2	110
43	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	0
44	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	0
45	Flex	<u>24</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24</u>
46	Total Commercial Bills Under LDS	312	0	0	0	0	0	2	314

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Schedule No. 2
Page 3 of 9
Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	Rate Schedule LDS - Large Distribution Service								
2	INDUSTRIAL								
3	> 540,000 to <= 1,074,000 Therms Annually	384	0	0	0	0	2	386	
4	> 1,074,000 to <= 3,400,000 Therms Annually	216	0	0	0	0	0	216	
5	> 3,400,000 to <= 7,500,000 Therms Annually	48	0	0	0	0	0	48	
6	> 7,500,000 Therms Annually	12	0	0	0	0	0	12	
7	Flex	<u>204</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>204</u>	
8	Total Industrial Bills Under LDS	864	0	0	0	0	2	866	
9	Total Rate Schedule LDS	1,176	0	0	0	0	4	1,180	
10	Rate Schedule MLDS - Main Line Distribution Service - Class I								
11	COMMERCIAL								
12	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0	
13	> 540,000 to <= 1,074,000 Therms Annually	12	0	0	0	0	0	12	
14	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0	
15	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0	
16	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
17	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12	
18	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
19	Total Commercial Bills Under MLDS I	12	0	0	0	0	0	12	
20	INDUSTRIAL								
21	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0	
22	> 540,000 to <= 1,074,000 Therms Annually	24	0	0	0	0	0	24	
23	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0	
24	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0	
25	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
26	Industrial Bills Under MLDS - Class I	24	0	0	0	0	0	24	
27	Flex	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>	
28	Total Industrial Bills Under MLDS I	36	0	0	0	0	0	36	
29	Total Rate Schedule MLDS - Class I	48	0	0	0	0	0	48	
30	Rate Schedule MLDS - Main Line Distribution Service - Class II								
31	COMMERCIAL								
32	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0	
33	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0	
34	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
35	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0	
36	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
37	Total Commercial Bills Under MLDS II	0	0	0	0	0	0	0	
38	INDUSTRIAL								
39	> 2,146,000 to <= 3,400,000 Therms Annually	12	0	0	0	0	0	12	
40	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0	
41	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
42	Industrial Bills Under MLDS - Class II	12	0	0	0	0	0	12	
43	Flex	<u>60</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60</u>	
44	Total Industrial Bills Under MLDS II	72	0	0	0	0	0	72	
45	Total Rate Schedule MLDS - Class II	72	0	0	0	0	0	72	
46	Distribution Service Summary by Customer Class								
47	Total Residential	1,308,251	0	0	0	0	12,358	1,320,609	
48	Total Commercial	129,866	0	0	0	0	207	130,073	
49	Total Industrial	<u>2,580</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>	<u>2,592</u>	
50	Total Distribution Service	1,440,697	0	0	0	0	12,577	1,453,274	
51	Total Company Throughput	5,042,266	0	24,648	(11,016)	0	69,439	5,125,337	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No 103
Schedule No 2
Page 4 of 9
Witness: C Y Lai

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecast Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	RESIDENTIAL							
3	Total Rate Schedule RSS	3,306,711	0	0	0	251	56,240	3,363,202
4	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>							
5	RESIDENTIAL							
6	Total Rate Schedule RDGSS	251	0	0	0	(251)	0	0
7	<u>Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)</u>							
8	COMMERCIAL							
9	Less Than 6,440 Therms Annually	277,368	0	0	0	0	539	277,907
10	6,440 - 64,400 Therms Annually	<u>37,930</u>	0	0	0	0	79	<u>38,009</u>
11	Total Commercial Bills Under SGSS	315,298	0	0	0	0	618	315,916
12	INDUSTRIAL							
13	Less Than 6,440 Therms Annually	253	0	0	0	0	2	255
14	6,440 - 64,400 Therms Annually	<u>476</u>	0	0	0	0	0	<u>476</u>
15	Total Industrial Bills Under SGSS	729	0	0	0	0	2	731
16	Total Rate Schedule SGSS	316,027	0	0	0	0	620	316,647
17	<u>Rate Schedule NSS - Negotiated Sales Service</u>							
18	COMMERCIAL							
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	INDUSTRIAL							
21	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0
22	Total Rate Schedule NSS	12	0	0	0	0	0	12
23	<u>Rate Schedule LGSS - Large General Sales Service</u>							
24	COMMERCIAL							
25	> 64,400 to ≤ 110,000 Therms Annually	468	0	0	0	0	2	470
26	>110,000 to ≤ 540,000 Therms Annually	336	0	0	0	0	0	336
27	>540,000 to ≤ 1,074,000 Therms Annually	24	0	0	0	0	0	24
28	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
29	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
31	Total Commercial Bills Under LGSS	828	0	0	0	0	2	830
32	INDUSTRIAL							
33	> 64,400 to ≤ 110,000 Therms Annually	36	0	0	0	0	0	36
34	>110,000 to ≤ 540,000 Therms Annually	60	0	0	0	0	0	60
35	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
36	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
37	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
38	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
39	Total Industrial Bills Under LGSS	96	0	0	0	0	0	96
40	Total Rate Schedule LGSS	924	0	0	0	0	2	926
41	Tariff Sales Summary by Customer Class							
42	Total Residential Sales	3,306,962	0	0	0	0	56,240	3,363,202
43	Total Commercial Sales	316,138	0	0	0	0	620	316,758
44	Total Industrial Sales	<u>825</u>	0	0	0	0	2	<u>827</u>
45	Total Tariff Sales	3,623,925	0	0	0	0	56,862	3,680,787

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No 103
Schedule No 2
Page 5 of 9
Witness C. Y. Lai

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecast Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>							
2	RESIDENTIAL							
3	Total Rate Schedule RDS	1,061,944	0	0	0	72	7,839	1,069,855
4	<u>Residential Distribution Service (CAP)</u>							
5	RESIDENTIAL							
6	Total Rate Schedule RCC	252,806	0	0	0	0	4,519	257,325
7	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>							
8	RESIDENTIAL							
9	Total Rate Schedule RDGDS	72	0	0	0	(72)	0	0
10	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>							
11	COMMERCIAL							
12	Less Than 6,440 Therms Annually	92,718	0	0	0	0	108	92,826
13	6,440 - 64,400 Therms Annually	<u>6,741</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>	<u>6,753</u>
14	Total Rate Schedule SCD	99,459	0	0	0	0	120	99,579
15	<u>Rate Schedule SGDS - Small General Distribution Service</u>							
16	COMMERCIAL							
17	Less Than 6,440 Therms Annually	7,704	0	0	0	0	21	7,725
18	6,440 - 64,400 Therms Annually	18,840	0	0	0	0	49	18,889
19	Flex	<u>108</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>108</u>
20	Total Commercial Bills Under SGDS	26,652	0	0	0	0	70	26,722
21	INDUSTRIAL							
22	Less Than 6,440 Therms Annually	120	0	0	0	0	1	121
23	6,440 - 64,400 Therms Annually	336	0	0	0	0	5	341
24	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25	Total Industrial Bills Under SGDS	456	0	0	0	0	6	462
26	Total Rate Schedule SGDS	27,108	0	0	0	0	76	27,184
27	<u>Rate Schedule SDS - Small Distribution Service</u>							
28	COMMERCIAL							
29	> 64,400 to ≤ 110,00 Therms Annually	1,848	0	0	0	0	9	1,857
30	>110,000 to ≤ 540,000 Therms Annually	1,608	0	0	0	0	6	1,614
31	Flex	<u>96</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>96</u>
32	Total Commercial Bills Under SDS	3,552	0	0	0	0	15	3,567
33	INDUSTRIAL							
34	> 64,400 to ≤ 110,00 Therms Annually	252	0	0	0	0	1	253
35	>110,000 to ≤ 540,000 Therms Annually	888	0	0	0	0	3	891
36	Flex	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
37	Total Industrial Bills Under SDS	1,152	0	0	0	0	4	1,156
38	Total Rate Schedule SDS	4,704	0	0	0	0	19	4,723
39	<u>Rate Schedule LDS - Large Distribution Service</u>							
40	COMMERCIAL							
41	> 540,000 to ≤ 1,074,000 Therms Annually	180	0	0	0	0	0	180
42	> 1,074,000 to ≤ 3,400,000 Therms Annually	108	0	0	0	0	2	110
43	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
44	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
45	Flex	<u>24</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24</u>
46	Total Commercial Bills Under LDS	312	0	0	0	0	2	314

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
Schedule No. 2
Page 6 of 9
Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com	Incremental Bills		Rate Schedule Change (5)	Finalized Bills (6)	Forecasted Adjusted (7=1 to 6)	
			Customers (2) <i>(Ex 103, Sch 4)</i>	New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	Rate Schedule LDS - Large Distribution Service								
2	INDUSTRIAL								
3	> 540,000 to <= 1,074,000 Therms Annually	384	0	0	0	0	2	386	
4	> 1,074,000 to <= 3,400,000 Therms Annually	216	0	0	0	0	0	216	
5	> 3,400,000 to <= 7,500,000 Therms Annually	48	0	0	0	0	0	48	
6	> 7,500,000 Therms Annually	12	0	0	0	0	0	12	
7	Flex	<u>204</u>	0	0	0	0	0	<u>204</u>	
8	Total Industrial Bills Under LDS	864	0	0	0	0	2	866	
9	Total Rate Schedule LDS	1,176	0	0	0	0	4	1,180	
10	Rate Schedule MLDS - Main Line Distribution Service - Class I								
11	COMMERCIAL								
12	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0	
13	> 540,000 to <= 1,074,000 Therms Annually	12	0	0	0	0	0	12	
14	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0	
15	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0	
16	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	
17	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12	
18	Flex	0	0	0	0	0	0	0	
19	Total Commercial Bills Under MLDS I	12	0	0	0	0	0	12	
20	INDUSTRIAL								
21	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0	
22	> 540,000 to <= 1,074,000 Therms Annually	24	0	0	0	0	0	24	
23	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0	
24	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0	
25	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	
26	Industrial Bills Under MLDS - Class I	24	0	0	0	0	0	24	
27	Flex	<u>12</u>	0	0	0	0	0	<u>12</u>	
28	Total Industrial Bills Under MLDS I	36	0	0	0	0	0	36	
29	Total Rate Schedule MLDS - Class I	48	0	0	0	0	0	48	
30	Rate Schedule MLDS - Main Line Distribution Service - Class II								
31	COMMERCIAL								
32	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0	
33	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0	
34	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	
35	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0	
36	Flex	0	0	0	0	0	0	0	
37	Total Commercial Bills Under MLDS II	0	0	0	0	0	0	0	
38	INDUSTRIAL								
39	> 2,146,000 to <= 3,400,000 Therms Annually	12	0	0	0	0	0	12	
40	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0	
41	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	
42	Industrial Bills Under MLDS - Class II	12	0	0	0	0	0	12	
43	Flex	<u>60</u>	0	0	0	0	0	<u>60</u>	
44	Total Industrial Bills Under MLDS II	72	0	0	0	0	0	72	
45	Total Rate Schedule MLDS - Class II	72	0	0	0	0	0	72	
46	Distribution Service Summary by Customer Class								
47	Total Residential	1,314,822	0	0	0	0	12,358	1,327,180	
48	Total Commercial	129,987	0	0	0	0	207	130,194	
49	Total Industrial	<u>2,580</u>	0	0	0	0	<u>12</u>	<u>2,592</u>	
50	Total Distribution Service	1,447,389	0	0	0	0	12,577	1,459,966	
51	Total Company Throughput	5,071,314	0	0	0	0	69,439	5,140,753	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2016

Exhibit No 103
Schedule No 2
Page 7 of 9
Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (5)	Finalized Bills (6)	Forecasted Adjusted (7=1 to 6)	
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)				
1	<u>Rate Schedule RSS - Residential Sales Service</u>								
2	RESIDENTIAL								
3	Total Rate Schedule RSS	3,306,711	0	22,596	(8,664)	251	56,240	3,377,134	
4	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>								
5	RESIDENTIAL								
6	Total Rate Schedule RDGSS	251	0	0	0	(251)	0	0	
7	<u>Rate Schedule SGSS - Small General Sales Service (< 64,380 Therms Annually)</u>								
8	COMMERCIAL								
9	Less Than 6,440 Therms Annually	277,368	0	2,908	(2,448)	0	539	278,367	
10	6,440 - 64,400 Therms Annually	<u>37,930</u>	0	0	0	0	79	<u>38,009</u>	
11	Total Commercial Bills Under SGSS	315,298	0	2,908	(2,448)	0	618	316,376	
12	INDUSTRIAL								
13	Less Than 6,440 Therms Annually	253	0	0	0	0	2	255	
14	6,440 - 64,400 Therms Annually	<u>476</u>	0	0	0	0	0	<u>476</u>	
15	Total Industrial Bills Under SGSS	729	0	0	0	0	2	731	
16	Total Rate Schedule SGSS	316,027	0	2,908	(2,448)	0	620	317,107	
17	<u>Rate Schedule NSS - Negotiated Sales Service</u>								
18	COMMERCIAL								
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12	
20	INDUSTRIAL								
21	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0	
22	Total Rate Schedule NSS	12	0	0	0	0	0	12	
23	<u>Rate Schedule LGSS - Large General Sales Service</u>								
24	COMMERCIAL								
25	> 64,400 to ≤ 110,00 Therms Annually	468	0	0	0	0	2	470	
26	>110,000 to ≤ 540,000 Therms Annually	336	0	0	0	0	0	336	
27	>540,000 to ≤ 1,074,000 Therms Annually	24	0	0	0	0	0	24	
28	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
29	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0	
30	> 7,400,000 Therms Annually	0	0	0	0	0	0	0	
31	Total Commercial Bills Under LGSS	828	0	0	0	0	2	830	
32	INDUSTRIAL								
33	> 64,400 to ≤ 110,00 Therms Annually	36	0	0	0	0	0	36	
34	>110,000 to ≤ 540,000 Therms Annually	60	0	0	0	0	0	60	
35	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
36	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
37	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0	
38	> 7,400,000 Therms Annually	0	0	0	0	0	0	0	
39	Total Industrial Bills Under LGSS	96	0	0	0	0	0	96	
40	Total Rate Schedule LGSS	924	0	0	0	0	2	926	
41	Tariff Sales Summary by Customer Class								
42	Total Residential Sales	3,306,962	0	22,596	(8,664)	0	56,240	3,377,134	
43	Total Commercial Sales	316,138	0	2,908	(2,448)	0	620	317,218	
44	Total Industrial Sales	<u>825</u>	0	0	0	0	2	<u>827</u>	
45	Total Tariff Sales	3,623,925	0	25,504	(11,112)	0	56,862	3,695,179	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2016

Exhibit No 103
Schedule No. 2
Page 8 of 9
Witness: C Y Lai

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>							
2	RESIDENTIAL							
3	Total Rate Schedule RDS	1,061,944	0	0	0	72	7,839	1,069,855
4	<u>Residential Distribution Service (CAP)</u>							
5	RESIDENTIAL							
6	Total Rate Schedule RCC	252,806	0	0	0	0	4,519	257,325
7	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>							
8	RESIDENTIAL							
9	Total Rate Schedule RDGDS	72	0	0	0	(72)	0	0
10	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>							
11	COMMERCIAL							
12	Less Than 6,440 Therms Annually	92,718	0	0	0	0	108	92,826
13	6,440 - 64,400 Therms Annually	<u>6,741</u>	0	0	0	0	12	<u>6,753</u>
14	Total Rate Schedule SCD	99,459	0	0	0	0	120	99,579
15	<u>Rate Schedule SGDS - Small General Distribution Service</u>							
16	COMMERCIAL							
17	Less Than 6,440 Therms Annually	7,704	0	0	0	0	21	7,725
18	6,440 - 64,400 Therms Annually	18,840	0	0	0	0	49	18,889
19	Flex	<u>108</u>	0	0	0	0	0	<u>108</u>
20	Total Commercial Bills Under SGDS	26,652	0	0	0	0	70	26,722
21	INDUSTRIAL							
22	Less Than 6,440 Therms Annually	120	0	0	0	0	1	121
23	6,440 - 64,400 Therms Annually	336	0	0	0	0	5	341
24	Flex	0	0	0	0	0	0	0
25	Total Industrial Bills Under SGDS	456	0	0	0	0	6	462
26	Total Rate Schedule SGDS	27,108	0	0	0	0	76	27,184
27	<u>Rate Schedule SDS - Small Distribution Service</u>							
28	COMMERCIAL							
29	> 64,400 to ≤ 110,000 Therms Annually	1,848	0	0	0	0	9	1,857
30	>110,000 to ≤ 540,000 Therms Annually	1,608	0	0	0	0	6	1,614
31	Flex	<u>96</u>	0	0	0	0	0	<u>96</u>
32	Total Commercial Bills Under SDS	3,552	0	0	0	0	15	3,567
33	INDUSTRIAL							
34	> 64,400 to ≤ 110,000 Therms Annually	252	0	0	0	0	1	253
35	>110,000 to ≤ 540,000 Therms Annually	888	0	0	0	0	3	891
36	Flex	12	0	0	0	0	0	12
37	Total Industrial Bills Under SDS	1,152	0	0	0	0	4	1,156
38	Total Rate Schedule SDS	4,704	0	0	0	0	19	4,723
39	<u>Rate Schedule LDS - Large Distribution Service</u>							
40	COMMERCIAL							
41	> 540,000 to ≤ 1,074,000 Therms Annually	180	0	0	0	0	0	180
42	> 1,074,000 to ≤ 3,400,000 Therms Annually	108	0	0	0	0	2	110
43	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
44	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
45	Flex	<u>24</u>	0	0	0	0	0	<u>24</u>
46	Total Commercial Bills Under LDS	312	0	0	0	0	2	314

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2016

Exhibit No 103
Schedule No 2
Page 9 of 9
Witness C Y Lai

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) (Ex 103, Sch 4)		Incremental Bills New Const (3) (Ex 103, Sch 4)		Attrition (4) (Ex 103, Sch 4)	Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
1	Rate Schedule LDS - Large Distribution Service										
2	INDUSTRIAL										
3	> 540,000 to <= 1,074,000 Therms Annually	384	0	0	0	0	0	2	386		
4	> 1,074,000 to <= 3,400,000 Therms Annually	216	0	0	0	0	0	0	216		
5	> 3,400,000 to <= 7,500,000 Therms Annually	48	0	0	0	0	0	0	48		
6	> 7,500,000 Therms Annually	12	0	0	0	0	0	0	12		
7	Flex	204	0	0	0	0	0	0	204		
8	Total Industrial Bills Under LDS	864	0	0	0	0	0	2	866		
9	Total Rate Schedule LDS	1,176	0	0	0	0	0	4	1,180		
10	Rate Schedule MLDS - Main Line Distribution Service - Class I										
11	COMMERCIAL										
12	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0	0		
13	> 540,000 to <= 1,074,000 Therms Annually	12	0	0	0	0	0	0	12		
14	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0	0		
15	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0	0		
16	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	0		
17	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	0	12		
18	Flex	0	0	0	0	0	0	0	0		
19	Total Commercial Bills Under MLDS I	12	0	0	0	0	0	0	12		
20	INDUSTRIAL										
21	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0	0		
22	> 540,000 to <= 1,074,000 Therms Annually	24	0	0	0	0	0	0	24		
23	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0	0		
24	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0	0		
25	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	0		
26	Industrial Bills Under MLDS - Class I	24	0	0	0	0	0	0	24		
27	Flex	12	0	0	0	0	0	0	12		
28	Total Industrial Bills Under MLDS I	36	0	0	0	0	0	0	36		
29	Total Rate Schedule MLDS - Class I	48	0	0	0	0	0	0	48		
30	Rate Schedule MLDS - Main Line Distribution Service - Class II										
31	COMMERCIAL										
32	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0	0		
33	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0	0		
34	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	0		
35	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0	0		
36	Flex	0	0	0	0	0	0	0	0		
37	Total Commercial Bills Under MLDS II	0	0	0	0	0	0	0	0		
38	INDUSTRIAL										
39	> 2,146,000 to <= 3,400,000 Therms Annually	12	0	0	0	0	0	0	12		
40	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0	0		
41	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	0		
42	Industrial Bills Under MLDS - Class II	12	0	0	0	0	0	0	12		
43	Flex	60	0	0	0	0	0	0	60		
44	Total Industrial Bills Under MLDS II	72	0	0	0	0	0	0	72		
45	Total Rate Schedule MLDS - Class II	72	0	0	0	0	0	0	72		
46	Distribution Service Summary by Customer Class										
47	Total Residential	1,314,822	0	0	0	0	0	12,358	1,327,180		
48	Total Commercial	129,987	0	0	0	0	0	207	130,194		
49	Total Industrial	2,580	0	0	0	0	0	12	2,592		
50	Total Distribution Service	1,447,389	0	0	0	0	0	12,577	1,459,966		
51	Total Company Throughput	5,071,314	0	25,504	(11,112)	0	69,439	5,155,145			

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2015

Exhibit No. 103
 Schedule No. 3
 Page 1 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecast Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Rate Schedule RSS - Residential Sales Service							
2 RESIDENTIAL							
3	All Gas Consumed	23,203,263.6	0.0	226,343.0	(63,049.0)	2,601.0	23,369,158.6
4	Total Rate Schedule RSS	23,203,263.6	0.0	226,343.0	(63,049.0)	2,601.0	23,369,158.6
5 Rate Schedule RDGSS - Residential Distributed Generation Sales Service							
6 RESIDENTIAL							
7	All Gas Consumed	2,601.0	0.0	0.0	0.0	(2,601.0)	0.0
8	Total Rate Schedule RDGSS	2,601.0	0.0	0.0	0.0	(2,601.0)	0.0
9 Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)							
10 COMMERCIAL							
11	Less Than 6,440 Therms Annually	4,527,429.8	0.0	162,968.0	(119,795.0)	0.0	4,570,602.8
12	>6,440 to ≤ 64,400 Therms Annually	4,405,127.9	0.0	0.0	0.0	0.0	4,405,127.9
13	Total Commercial SGSS	8,932,557.7	0.0	162,968.0	(119,795.0)	0.0	8,975,730.7
14 INDUSTRIAL							
15	Less Than 6,440 Therms Annually	17,364.1	0.0	0.0	0.0	0.0	17,364.1
16	>6,440 to ≤ 64,400 Therms Annually	108,568.8	0.0	0.0	0.0	0.0	108,568.8
17	Total Industrial SGSS	125,932.9	0.0	0.0	0.0	0.0	125,932.9
18	Total Rate Schedule SGSS	9,058,490.6	0.0	162,968.0	(119,795.0)	0.0	9,101,663.6
19 Rate Schedule NSS - Negotiated Sales Service							
20 COMMERCIAL							
21	540,000 - 1,074,000 Therms Annually	65,300.0	0.0	0.0	0.0	0.0	65,300.0
22	Total Rate Schedule NSS	65,300.0	0.0	0.0	0.0	0.0	65,300.0
23 INDUSTRIAL							
24	540,000 - 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
25	Total Rate Schedule NSS	0.0	0.0	0.0	0.0	0.0	0.0
26 Rate Schedule LGSS - Large General Sales Service							
27 COMMERCIAL							
> 64,400 <= 110,000 Therms Annually							
29	First 1,100.0 Dth	260,432.7	0.0	0.0	0.0	0.0	260,432.7
30	Next 4,300.0 Dth	58,421.8	0.0	0.0	0.0	0.0	58,421.8
31	Next 5,400.0 Dth	465.1	0.0	0.0	0.0	0.0	465.1
32	Over 10,800.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
33	Subtotal	319,319.6	0.0	0.0	0.0	0.0	319,319.6
> 110,000 to ≤ 540,000 Therms Annually							
35	First 1,100.0 Dth	220,117.8	0.0	0.0	0.0	0.0	220,117.8
36	Next 4,300.0 Dth	198,859.2	0.0	0.0	0.0	0.0	198,859.2
37	Next 5,400.0 Dth	11,567.0	0.0	0.0	0.0	0.0	11,567.0
38	Over 10,800.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
39	Subtotal	430,544.0	0.0	0.0	0.0	0.0	430,544.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2015

Exhibit No. 103
 Schedule No. 3
 Page 2 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial	Incremental Customers		Rate	Forecast Adjusted (6=1 to 5)
			& Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>	Schedule Change (5)	
1	Rate Schedule LGSS - Large General Sales Service						
2	COMMERCIAL						
3	>540,000 to ≤ 1,074,000 Therms Annually						
4	First 1,100.0 Dth	26,400.0	0.0	0.0	0.0	0.0	26,400.0
5	Next 4,300.0 Dth	98,539.3	0.0	0.0	0.0	0.0	98,539.3
6	Next 5,400.0 Dth	26,543.0	0.0	0.0	0.0	0.0	26,543.0
7	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
8	Subtotal	151,482.3	0.0	0.0	0.0	0.0	151,482.3
9	> 1,074,000 to ≤ 3,400,000 Therms Annually						
10	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
11	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
12	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
13	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
14	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
15	> 3,400,000 to ≤ 7,500,000 Therms Annually						
16	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
17	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
18	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
19	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
20	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
21	> 7,500,000 Therms Annually						
22	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
23	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
24	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
25	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
26	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
27	INDUSTRIAL						
28	> 64,400 <= 110,000 Therms Annually						
29	First 1,100.0 Dth	20,543.1	0.0	0.0	0.0	0.0	20,543.1
30	Next 4,300.0 Dth	2,192.4	0.0	0.0	0.0	0.0	2,192.4
31	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
32	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
33	Subtotal	22,735.5	0.0	0.0	0.0	0.0	22,735.5
34	> 110,000 to ≤ 540,000 Therms Annually						
35	First 1,100.0 Dth	58,503.4	0.0	0.0	0.0	0.0	58,503.4
36	Next 4,300.0 Dth	32,829.5	0.0	0.0	0.0	0.0	32,829.5
37	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
38	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Subtotal	91,332.9	0.0	0.0	0.0	0.0	91,332.9
40	>540,000 to ≤ 1,074,000 Therms Annually						
41	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
42	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
43	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
44	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
45	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
46	> 1,074,000 to ≤ 3,400,000 Therms Annually						
47	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
48	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
49	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
50	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
51	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2015

Exhibit No. 103
 Schedule No. 3
 Page 3 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecast Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule LGSS - Large General Sales Service						
2	INDUSTRIAL						
3	> 3,400,000 to ≤ 7,500,000 Therms Annually						
4	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
5	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
6	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
7	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
8	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
9	> 7,500,000 Therms Annually						
10	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
11	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
12	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
13	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
14	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
15	Total Commercial LGSS	901,345.9	0.0	0.0	0.0	0.0	901,345.9
16	Total Industrial LGSS	114,068.4	0.0	0.0	0.0	0.0	114,068.4
17	Total Rate Schedule LGSS	1,015,414.3	0.0	0.0	0.0	0.0	1,015,414.3

18 Tariff Sales Summary by Customer Class							
19	Total Residential Sales	23,205,864.6	0.0	226,343.0	(63,049.0)	0.0	23,369,158.6
20	Total Commercial Sales	9,899,203.6	0.0	162,968.0	(119,795.0)	0.0	9,942,376.6
21	Total Industrial Sales	<u>240,001.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>240,001.3</u>
22	Total Tariff Sales	33,345,069.5	0.0	389,311.0	(182,844.0)	0.0	33,551,536.5

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2015

Exhibit No. 103
 Schedule No. 3
 Page 4 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial	Incremental Customers		Rate Schedule Change (5)	Forecast Adjusted (6=1 to 5)
			& Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>						
2	RESIDENTIAL						
3	All Gas Consumed	8,153,084.5	0.0	0.0	0.0	879.2	8,153,963.7
4	Total Rate Schedule RDS	8,153,084.5	0.0	0.0	0.0	879.2	8,153,963.7
5	<u>Residential Distribution Service (CAP)</u>						
6	RESIDENTIAL						
7	All Gas Consumed	2,519,036.2	0.0	0.0	0.0	0.0	2,519,036.2
8	Total Rate Schedule RCC	2,519,036.2	0.0	0.0	0.0	0.0	2,519,036.2
9	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>						
10	RESIDENTIAL						
11	All Gas Consumed	879.2	0.0	0.0	0.0	(879.2)	0.0
12	Total Rate Schedule RDGDS	879.2	0.0	0.0	0.0	(879.2)	0.0
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>						
14	COMMERCIAL						
15	Less Than 6,440 Therms Annually	1,403,411.5	0.0	0.0	0.0	0.0	1,403,411.5
16	>6,440 to ≤ 64,400 Therms Annually	691,408.0	0.0	0.0	0.0	0.0	691,408.0
17	Total Rate Schedule SCD	2,094,819.5	0.0	0.0	0.0	0.0	2,094,819.5
18	<u>Rate Schedule SGDS - Small General Distribution Service</u>						
19	COMMERCIAL						
20	Priority 1 - Aggregation						
21	Less Than 6,440 Therms Annually	33,144.2	0.0	0.0	0.0	0.0	33,144.2
22	>6,440 to ≤ 64,400 Therms Annually	719,948.7	0.0	0.0	0.0	0.0	719,948.7
23	Subtotal	753,092.9	0.0	0.0	0.0	0.0	753,092.9
24	All Other - Aggregation						
25	Less Than 6,440 Therms Annually	160,614.8	0.0	0.0	0.0	0.0	160,614.8
26	>6,440 to ≤ 64,400 Therms Annually	2,781,357.1	0.0	0.0	0.0	0.0	2,781,357.1
27	Subtotal	2,941,971.9	0.0	0.0	0.0	0.0	2,941,971.9
28	Flex	22,200.0	0.0	0.0	0.0	0.0	22,200.0
29	Total Commercial SGDS	3,717,264.8	0.0	0.0	0.0	0.0	3,717,264.8
30	INDUSTRIAL						
31	Priority 1 - Aggregation						
32	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
33	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
34	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
35	All Other - Aggregation						
36	Less Than 6,440 Therms Annually	3,566.3	0.0	0.0	0.0	0.0	3,566.3
37	>6,440 to ≤ 64,400 Therms Annually	78,104.7	0.0	0.0	0.0	0.0	78,104.7
38	Subtotal	81,671.0	0.0	0.0	0.0	0.0	81,671.0
39	Flex	0.0	0.0	0.0	0.0	0.0	0.0
40	Total Industrial SGDS	81,671.0	0.0	0.0	0.0	0.0	81,671.0
41	Total Rate Schedule SGDS	3,798,935.8	0.0	0.0	0.0	0.0	3,798,935.8

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2015

Exhibit No. 103
 Schedule No. 3
 Page 5 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecast Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Rate Schedule SDS - Small Distribution Service							
2 COMMERCIAL							
3	> 64,400 to ≤ 110,000 Therms Annually	1,241,070.9	0.0	0.0	0.0	0.0	1,241,070.9
4	> 110,000 to ≤ 540,000 Therms Annually	2,473,913.4	0.0	0.0	0.0	0.0	2,473,913.4
5	Flexed Deliveries	<u>142,600.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>142,600.0</u>
6	Total Commercial SDS	3,857,584.3	0.0	0.0	0.0	0.0	3,857,584.3
7 INDUSTRIAL							
8	> 64,400 to ≤ 110,000 Therms Annually	184,941.1	0.0	0.0	0.0	0.0	184,941.1
9	> 110,000 to ≤ 540,000 Therms Annually	1,831,490.8	0.0	0.0	0.0	0.0	1,831,490.8
10	Flexed Deliveries	<u>38,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>38,000.0</u>
11	Total Industrial SDS	2,054,431.9	0.0	0.0	0.0	0.0	2,054,431.9
12	Total Rate Schedule SDS	5,912,016.2	0.0	0.0	0.0	0.0	5,912,016.2
13 Rate Schedule LDS - Large Distribution Service							
14 COMMERCIAL							
15	> 540,000 to ≤ 1,074,000 Therms Annually	1,166,011.1	0.0	0.0	0.0	0.0	1,166,011.1
16	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,117,600.0	0.0	0.0	0.0	0.0	1,117,600.0
17	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
18	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
19	Flexed LDS	<u>1,377,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,377,000.0</u>
20	Total Commercial LDS	3,660,611.1	0.0	0.0	0.0	0.0	3,660,611.1
21 INDUSTRIAL							
22	> 540,000 to ≤ 1,074,000 Therms Annually	2,321,597.7	0.0	0.0	0.0	0.0	2,321,597.7
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,065,200.0	0.0	0.0	0.0	0.0	3,065,200.0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,567,600.0	0.0	0.0	0.0	0.0	1,567,600.0
25	> 7,500,000 Therms Annually	775,000.0	0.0	0.0	0.0	0.0	775,000.0
26	Flexed LDS	<u>7,323,500.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>7,323,500.0</u>
27	Total Industrial LDS	15,052,897.7	0.0	0.0	0.0	0.0	15,052,897.7
28	Total Rate Schedule LDS	18,713,508.8	0.0	0.0	0.0	0.0	18,713,508.8
29 Rate Schedule MLDS - Main Line Distribution Service - Class I							
30 COMMERCIAL							
31	All Gas Consumed	44,500.0	0.0	0.0	0.0	0.0	44,500.0
32	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
33	Total Commercial MLDS - Class I	44,500.0	0.0	0.0	0.0	0.0	44,500.0
34 INDUSTRIAL							
35	All Gas Consumed	111,000.0	0.0	0.0	0.0	0.0	111,000.0
36	Flexed	<u>2,710,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,710,000.0</u>
37	Total Industrial MLDS - Class I	2,821,000.0	0.0	0.0	0.0	0.0	2,821,000.0
38	Total Rate Schedule MLDS - Class I	2,865,500.0	0.0	0.0	0.0	0.0	2,865,500.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2015

Exhibit No. 103
 Schedule No. 3
 Page 6 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecast Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule MLDS - Main Line Distribution Service - Class II						
2	COMMERCIAL						
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
5	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
6	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
7	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
8	INDUSTRIAL						
9	> 2,146,000 to ≤ 3,400,000 Therms Annually	260,000.0	0.0	0.0	0.0	0.0	260,000.0
10	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
11	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
12	Flexed	<u>2,388,500.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,388,500.0</u>
13	Total Industrial MLDS - Class II	2,648,500.0	0.0	0.0	0.0	0.0	2,648,500.0
14	Total Rate Schedule MLDS - Class II	2,648,500.0	0.0	0.0	0.0	0.0	2,648,500.0
15	Distribution Service Summary by Customer Class						
16	Total Residential	10,672,999.9	0.0	0.0	0.0	0.0	10,672,999.9
17	Total Commercial	13,374,779.7	0.0	0.0	0.0	0.0	13,374,779.7
18	Total Industrial	<u>22,658,500.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>22,658,500.6</u>
19	Total Distribution Service	46,706,280.2	0.0	0.0	0.0	0.0	46,706,280.2
20	Total Company Throughput	80,051,349.7	0.0	389,311.0	(182,844.0)	0.0	80,257,816.7

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
 Schedule No. 3
 Page 7 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial	Incremental Customers		Rate Schedule Change (5)	Forecast Adjusted (6=1 to 5)
			& Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Rate Schedule RSS - Residential Sales Service							
2 RESIDENTIAL							
3	All Gas Consumed	<u>23,130,272.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,592.7</u>	<u>23,132,865.1</u>
4	Total Rate Schedule RSS	23,130,272.4	0.0	0.0	0.0	2,592.7	23,132,865.1
5 Rate Schedule RDGSS - Residential Distributed Generation Sales Service							
6 RESIDENTIAL							
7	All Gas Consumed	<u>2,592.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>(2,592.7)</u>	<u>0.0</u>
8	Total Rate Schedule RDGSS	2,592.7	0.0	0.0	0.0	(2,592.7)	0.0
9 Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)							
10 COMMERCIAL							
11	Less Than 6,440 Therms Annually	4,544,918.6	0.0	0.0	0.0	0.0	4,544,918.6
12	>6,440 to ≤ 64,400 Therms Annually	<u>4,407,362.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>4,407,362.3</u>
13	Total Commercial SGSS	8,952,280.9	0.0	0.0	0.0	0.0	8,952,280.9
14 INDUSTRIAL							
15	Less Than 6,440 Therms Annually	17,364.1	0.0	0.0	0.0	0.0	17,364.1
16	>6,440 to ≤ 64,400 Therms Annually	<u>108,568.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>108,568.8</u>
17	Total Industrial SGSS	125,932.9	0.0	0.0	0.0	0.0	125,932.9
18	Total Rate Schedule SGSS	9,078,213.8	0.0	0.0	0.0	0.0	9,078,213.8
19 Rate Schedule NSS - Negotiated Sales Service							
20 COMMERCIAL							
21	540,000 - 1,074,000 Therms Annually	<u>65,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>65,000.0</u>
22	Total Rate Schedule NSS	65,000.0	0.0	0.0	0.0	0.0	65,000.0
23 INDUSTRIAL							
24	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
25	Total Rate Schedule NSS	0.0	0.0	0.0	0.0	0.0	0.0
26 Rate Schedule LGSS - Large General Sales Service							
27 COMMERCIAL							
28 > 64,400 <= 110,000 Therms Annually							
29	First 1,100.0 Dth	260,058.7	0.0	0.0	0.0	0.0	260,058.7
30	Next 4,300.0 Dth	58,820.8	0.0	0.0	0.0	0.0	58,820.8
31	Next 5,400.0 Dth	471.0	0.0	0.0	0.0	0.0	471.0
32	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
33	Subtotal	319,350.5	0.0	0.0	0.0	0.0	319,350.5
34 > 110,000 to ≤ 540,000 Therms Annually							
35	First 1,100.0 Dth	219,485.6	0.0	0.0	0.0	0.0	219,485.6
36	Next 4,300.0 Dth	199,454.8	0.0	0.0	0.0	0.0	199,454.8
37	Next 5,400.0 Dth	11,706.0	0.0	0.0	0.0	0.0	11,706.0
38	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Subtotal	430,646.4	0.0	0.0	0.0	0.0	430,646.4

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
 Schedule No. 3
 Page 8 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change	Forecast Adjusted
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>	(5)	(6=1 to 5)
1	Rate Schedule LGSS - Large General Sales Service						
2	COMMERCIAL						
3	>540,000 to ≤ 1,074,000 Therms Annually						
4	First 1,100.0 Dth	26,400.0	0.0	0.0	0.0	0.0	26,400.0
5	Next 4,300.0 Dth	98,101.8	0.0	0.0	0.0	0.0	98,101.8
6	Next 5,400.0 Dth	26,173.4	0.0	0.0	0.0	0.0	26,173.4
7	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
8	Subtotal	150,675.2	0.0	0.0	0.0	0.0	150,675.2
9	> 1,074,000 to ≤ 3,400,000 Therms Annually						
10	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
11	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
12	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
13	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
14	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
15	> 3,400,000 to ≤ 7,500,000 Therms Annually						
16	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
17	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
18	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
19	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
20	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
21	> 7,500,000 Therms Annually						
22	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
23	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
24	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
25	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
26	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
27	INDUSTRIAL						
28	> 64,400 ≤ 110,000 Therms Annually						
29	First 1,100.0 Dth	20,543.1	0.0	0.0	0.0	0.0	20,543.1
30	Next 4,300.0 Dth	2,192.4	0.0	0.0	0.0	0.0	2,192.4
31	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
32	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
33	Subtotal	22,735.5	0.0	0.0	0.0	0.0	22,735.5
34	> 110,000 to ≤ 540,000 Therms Annually						
35	First 1,100.0 Dth	58,503.4	0.0	0.0	0.0	0.0	58,503.4
36	Next 4,300.0 Dth	32,829.5	0.0	0.0	0.0	0.0	32,829.5
37	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
38	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Subtotal	91,332.9	0.0	0.0	0.0	0.0	91,332.9
40	>540,000 to ≤ 1,074,000 Therms Annually						
41	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
42	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
43	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
44	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
45	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
46	> 1,074,000 to ≤ 3,400,000 Therms Annually						
47	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
48	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
49	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
50	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
51	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
 Schedule No. 3
 Page 9 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecast Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule LGSS - Large General Sales Service						
2	INDUSTRIAL						
3	> 3,400,000 to ≤ 7,500,000 Therms Annually						
4	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
5	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
6	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
7	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
8	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
9	> 7,500,000 Therms Annually						
10	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
11	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
12	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
13	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
14	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
15	Total Commercial LGSS	900,672.1	0.0	0.0	0.0	0.0	900,672.1
16	Total Industrial LGSS	114,068.4	0.0	0.0	0.0	0.0	114,068.4
17	Total Rate Schedule LGSS	1,014,740.5	0.0	0.0	0.0	0.0	1,014,740.5

18 Tariff Sales Summary by Customer Class							
19	Total Residential Sales	23,132,865.1	0.0	0.0	0.0	0.0	23,132,865.1
20	Total Commercial Sales	9,917,953.0	0.0	0.0	0.0	0.0	9,917,953.0
21	Total Industrial Sales	<u>240,001.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>240,001.3</u>
22	Total Tariff Sales	33,290,819.4	0.0	0.0	0.0	0.0	33,290,819.4

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
 Schedule No. 3
 Page 10 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecast Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>						
2	RESIDENTIAL						
3	All Gas Consumed	8,133,149.4	0.0	0.0	0.0	876.9	8,134,026.3
4	Total Rate Schedule RDS	8,133,149.4	0.0	0.0	0.0	876.9	8,134,026.3
5	<u>Residential Distribution Service (CAP)</u>						
6	RESIDENTIAL						
7	All Gas Consumed	2,512,973.7	0.0	0.0	0.0	0.0	2,512,973.7
8	Total Rate Schedule RCC	2,512,973.7	0.0	0.0	0.0	0.0	2,512,973.7
9	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>						
10	RESIDENTIAL						
11	All Gas Consumed	876.9	0.0	0.0	0.0	(876.9)	0.0
12	Total Rate Schedule RDGDS	876.9	0.0	0.0	0.0	(876.9)	0.0
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>						
14	COMMERCIAL						
15	Less Than 6,440 Therms Annually	1,439,173.0	0.0	0.0	0.0	0.0	1,439,173.0
16	>6,440 to ≤ 64,400 Therms Annually	709,871.4	0.0	0.0	0.0	0.0	709,871.4
17	Total Rate Schedule SCD	2,149,044.4	0.0	0.0	0.0	0.0	2,149,044.4
18	<u>Rate Schedule SGDS - Small General Distribution Service</u>						
19	COMMERCIAL						
20	Priority 1 - Aggregation						
21	Less Than 6,440 Therms Annually	33,869.2	0.0	0.0	0.0	0.0	33,869.2
22	>6,440 to ≤ 64,400 Therms Annually	735,338.3	0.0	0.0	0.0	0.0	735,338.3
23	Subtotal	769,207.5	0.0	0.0	0.0	0.0	769,207.5
24	All Other - Aggregation						
25	Less Than 6,440 Therms Annually	164,404.2	0.0	0.0	0.0	0.0	164,404.2
26	>6,440 to ≤ 64,400 Therms Annually	2,846,187.0	0.0	0.0	0.0	0.0	2,846,187.0
27	Subtotal	3,010,591.2	0.0	0.0	0.0	0.0	3,010,591.2
28	Flex	22,200.0	0.0	0.0	0.0	0.0	22,200.0
29	Total Commercial SGDS	3,801,998.7	0.0	0.0	0.0	0.0	3,801,998.7
30	INDUSTRIAL						
31	Priority 1 - Aggregation						
32	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
33	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
34	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
35	All Other - Aggregation						
36	Less Than 6,440 Therms Annually	3,621.5	0.0	0.0	0.0	0.0	3,621.5
37	>6,440 to ≤ 64,400 Therms Annually	79,305.6	0.0	0.0	0.0	0.0	79,305.6
38	Subtotal	82,927.1	0.0	0.0	0.0	0.0	82,927.1
39	Flex	0.0	0.0	0.0	0.0	0.0	0.0
40	Total Industrial SGDS	82,927.1	0.0	0.0	0.0	0.0	82,927.1
41	Total Rate Schedule SGDS	3,884,925.8	0.0	0.0	0.0	0.0	3,884,925.8

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
 Schedule No. 3
 Page 11 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial	Incremental Customers		Rate Schedule Change (5)	Forecast Adjusted (6=1 to 5)
			& Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 Rate Schedule SDS - Small Distribution Service							
2 COMMERCIAL							
3	> 64,400 to ≤ 110,000 Therms Annually	1,269,880.3	0.0	0.0	0.0	0.0	1,269,880.3
4	> 110,000 to ≤ 540,000 Therms Annually	2,512,688.0	0.0	0.0	0.0	0.0	2,512,688.0
5	Flexed Deliveries	<u>142,700.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>142,700.0</u>
6	Total Commercial SDS	3,925,268.3	0.0	0.0	0.0	0.0	3,925,268.3
7 INDUSTRIAL							
8	> 64,400 to ≤ 110,000 Therms Annually	187,819.4	0.0	0.0	0.0	0.0	187,819.4
9	> 110,000 to ≤ 540,000 Therms Annually	1,850,796.9	0.0	0.0	0.0	0.0	1,850,796.9
10	Flexed Deliveries	<u>38,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>38,000.0</u>
11	Total Industrial SDS	2,076,616.3	0.0	0.0	0.0	0.0	2,076,616.3
12	Total Rate Schedule SDS	6,001,884.6	0.0	0.0	0.0	0.0	6,001,884.6
13 Rate Schedule LDS - Large Distribution Service							
14 COMMERCIAL							
15	> 540,000 to ≤ 1,074,000 Therms Annually	1,167,726.3	0.0	0.0	0.0	0.0	1,167,726.3
16	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,123,000.0	0.0	0.0	0.0	0.0	1,123,000.0
17	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
18	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
19	Flexed LDS	<u>1,757,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,757,000.0</u>
20	Total Commercial LDS	4,047,726.3	0.0	0.0	0.0	0.0	4,047,726.3
21 INDUSTRIAL							
22	> 540,000 to ≤ 1,074,000 Therms Annually	2,419,656.3	0.0	0.0	0.0	0.0	2,419,656.3
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,070,800.0	0.0	0.0	0.0	0.0	3,070,800.0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,616,000.0	0.0	0.0	0.0	0.0	1,616,000.0
25	> 7,500,000 Therms Annually	775,000.0	0.0	0.0	0.0	0.0	775,000.0
26	Flexed LDS	<u>7,345,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>7,345,000.0</u>
27	Total Industrial LDS	15,226,456.3	0.0	0.0	0.0	0.0	15,226,456.3
28	Total Rate Schedule LDS	19,274,182.6	0.0	0.0	0.0	0.0	19,274,182.6
29 Rate Schedule MLDS - Main Line Distribution Service - Class I							
30 COMMERCIAL							
31	All Gas Consumed	35,000.0	0.0	0.0	0.0	0.0	35,000.0
32	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
33	Total Commercial MLDS - Class I	35,000.0	0.0	0.0	0.0	0.0	35,000.0
34 INDUSTRIAL							
35	All Gas Consumed	111,000.0	0.0	0.0	0.0	0.0	111,000.0
36	Flexed	<u>2,710,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,710,000.0</u>
37	Total Industrial MLDS - Class I	2,821,000.0	0.0	0.0	0.0	0.0	2,821,000.0
38	Total Rate Schedule MLDS - Class I	2,856,000.0	0.0	0.0	0.0	0.0	2,856,000.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
 Schedule No. 3
 Page 12 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecast Adjusted (6=1 to 5)	
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Rate Schedule MLDS - Main Line Distribution Service - Class II							
2	COMMERCIAL							
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
5	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
6	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	
7	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0	
8	INDUSTRIAL							
9	> 2,146,000 to ≤ 3,400,000 Therms Annually	260,000.0	0.0	0.0	0.0	0.0	260,000.0	
10	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
11	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
12	Flexed	<u>2,402,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,402,000.0</u>	
13	Total Industrial MLDS - Class II	2,662,000.0	0.0	0.0	0.0	0.0	2,662,000.0	
14	Total Rate Schedule MLDS - Class II	2,662,000.0	0.0	0.0	0.0	0.0	2,662,000.0	
15	Distribution Service Summary by Customer Class							
16	Total Residential	10,647,000.0	0.0	0.0	0.0	0.0	10,647,000.0	
17	Total Commercial	13,959,037.7	0.0	0.0	0.0	0.0	13,959,037.7	
18	Total Industrial	<u>22,868,999.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>22,868,999.7</u>	
19	Total Distribution Service	47,475,037.4	0.0	0.0	0.0	0.0	47,475,037.4	
20	Total Company Throughput	80,765,856.8	0.0	0.0	0.0	0.0	80,765,856.8	

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 3
Page 13 of 18
Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<u>Rate Schedule RSS - Residential Sales Service</u>						
2	RESIDENTIAL						
3	All Gas Consumed	23,130,272.4	0.0	210,884.0	(63,073.0)	2,592.7	23,280,676.1
4	Total Rate Schedule RSS	23,130,272.4	0.0	210,884.0	(63,073.0)	2,592.7	23,280,676.1
5	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>						
6	RESIDENTIAL						
7	All Gas Consumed	2,592.7	0.0	0.0	0.0	(2,592.7)	0.0
8	Total Rate Schedule RDGSS	2,592.7	0.0	0.0	0.0	(2,592.7)	0.0
9	<u>Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)</u>						
10	COMMERCIAL						
11	Less Than 6,440 Therms Annually	4,544,918.6	0.0	171,818.0	(121,464.0)	0.0	4,595,272.6
12	>6,440 to ≤ 64,400 Therms Annually	4,407,362.3	0.0	0.0	0.0	0.0	4,407,362.3
13	Total Commercial SGSS	8,952,280.9	0.0	171,818.0	(121,464.0)	0.0	9,002,634.9
14	INDUSTRIAL						
15	Less Than 6,440 Therms Annually	17,364.1	0.0	0.0	0.0	0.0	17,364.1
16	>6,440 to ≤ 64,400 Therms Annually	108,568.8	0.0	0.0	0.0	0.0	108,568.8
17	Total Industrial SGSS	125,932.9	0.0	0.0	0.0	0.0	125,932.9
18	Total Rate Schedule SGSS	9,078,213.8	0.0	171,818.0	(121,464.0)	0.0	9,128,567.8
19	<u>Rate Schedule NSS - Negotiated Sales Service</u>						
20	COMMERCIAL						
21	540,000 - 1,074,000 Therms Annually	65,000.0	0.0	0.0	0.0	0.0	65,000.0
22	Total Rate Schedule NSS	65,000.0	0.0	0.0	0.0	0.0	65,000.0
23	INDUSTRIAL						
24	540,000 - 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
25	Total Rate Schedule NSS	0.0	0.0	0.0	0.0	0.0	0.0
26	<u>Rate Schedule LGSS - Large General Sales Service</u>						
27	COMMERCIAL						
28	> 64,400 <= 110,000 Therms Annually						
29	First 1,100.0 Dth	260,058.7	0.0	0.0	0.0	0.0	260,058.7
30	Next 4,300.0 Dth	58,820.8	0.0	0.0	0.0	0.0	58,820.8
31	Next 5,400.0 Dth	471.0	0.0	0.0	0.0	0.0	471.0
32	Over 10,800.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
33	Subtotal	319,350.5	0.0	0.0	0.0	0.0	319,350.5
34	> 110,000 to ≤ 540,000 Therms Annually						
35	First 1,100.0 Dth	219,485.6	0.0	0.0	0.0	0.0	219,485.6
36	Next 4,300.0 Dth	199,454.8	0.0	0.0	0.0	0.0	199,454.8
37	Next 5,400.0 Dth	11,706.0	0.0	0.0	0.0	0.0	11,706.0
38	Over 10,800.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
39	Subtotal	430,646.4	0.0	0.0	0.0	0.0	430,646.4

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2016

Exhibit No. 103
 Schedule No. 3
 Page 14 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			& Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule LGSS - Large General Sales Service						
2	COMMERCIAL						
3	>540,000 to ≤ 1,074,000 Therms Annually						
4	First 1,100.0 Dth	26,400.0	0.0	0.0	0.0	0.0	26,400.0
5	Next 4,300.0 Dth	98,101.8	0.0	0.0	0.0	0.0	98,101.8
6	Next 5,400.0 Dth	26,173.4	0.0	0.0	0.0	0.0	26,173.4
7	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
8	Subtotal	150,675.2	0.0	0.0	0.0	0.0	150,675.2
9	> 1,074,000 to ≤ 3,400,000 Therms Annually						
10	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
11	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
12	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
13	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
14	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
15	> 3,400,000 to ≤ 7,500,000 Therms Annually						
16	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
17	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
18	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
19	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
20	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
21	> 7,500,000 Therms Annually						
22	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
23	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
24	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
25	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
26	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
27	INDUSTRIAL						
28	> 64,400 ≤ 110,000 Therms Annually						
29	First 1,100.0 Dth	20,543.1	0.0	0.0	0.0	0.0	20,543.1
30	Next 4,300.0 Dth	2,192.4	0.0	0.0	0.0	0.0	2,192.4
31	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
32	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
33	Subtotal	22,735.5	0.0	0.0	0.0	0.0	22,735.5
34	> 110,000 to ≤ 540,000 Therms Annually						
35	First 1,100.0 Dth	58,503.4	0.0	0.0	0.0	0.0	58,503.4
36	Next 4,300.0 Dth	32,829.5	0.0	0.0	0.0	0.0	32,829.5
37	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
38	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Subtotal	91,332.9	0.0	0.0	0.0	0.0	91,332.9
40	>540,000 to ≤ 1,074,000 Therms Annually						
41	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
42	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
43	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
44	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
45	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
46	> 1,074,000 to ≤ 3,400,000 Therms Annually						
47	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
48	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
49	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
50	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
51	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2016

Exhibit No. 103
 Schedule No. 3
 Page 15 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			& Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule LGSS - Large General Sales Service						
2	INDUSTRIAL						
3	> 3,400,000 to ≤ 7,500,000 Therms Annually						
4	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
5	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
6	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
7	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
8	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
9	> 7,500,000 Therms Annually						
10	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
11	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
12	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
13	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
14	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
15	Total Commercial LGSS	900,672.1	0.0	0.0	0.0	0.0	900,672.1
16	Total Industrial LGSS	114,068.4	0.0	0.0	0.0	0.0	114,068.4
17	Total Rate Schedule LGSS	1,014,740.5	0.0	0.0	0.0	0.0	1,014,740.5

18 Tariff Sales Summary by Customer Class							
19	Total Residential Sales	23,132,865.1	0.0	210,884.0	(63,073.0)	0.0	23,280,676.1
20	Total Commercial Sales	9,917,953.0	0.0	171,818.0	(121,464.0)	0.0	9,968,307.0
21	Total Industrial Sales	<u>240,001.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>240,001.3</u>
22	Total Tariff Sales	33,290,819.4	0.0	382,702.0	(184,537.0)	0.0	33,488,984.4

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 3
Page 16 of 18
Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>	Change (5)	
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>						
2	RESIDENTIAL						
3	All Gas Consumed	8,133,149.4	0.0	0.0	0.0	876.9	8,134,026.3
4	Total Rate Schedule RDS	8,133,149.4	0.0	0.0	0.0	876.9	8,134,026.3
5	<u>Residential Distribution Service (CAP)</u>						
6	RESIDENTIAL						
7	All Gas Consumed	2,512,973.7	0.0	0.0	0.0	0.0	2,512,973.7
8	Total Rate Schedule RCC	2,512,973.7	0.0	0.0	0.0	0.0	2,512,973.7
9	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>						
10	RESIDENTIAL						
11	All Gas Consumed	876.9	0.0	0.0	0.0	(876.9)	0.0
12	Total Rate Schedule RDGDS	876.9	0.0	0.0	0.0	(876.9)	0.0
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>						
14	COMMERCIAL						
15	Less Than 6,440 Therms Annually	1,439,173.0	0.0	0.0	0.0	0.0	1,439,173.0
16	>6,440 to ≤ 64,400 Therms Annually	709,871.4	0.0	0.0	0.0	0.0	709,871.4
17	Total Rate Schedule SCD	2,149,044.4	0.0	0.0	0.0	0.0	2,149,044.4
18	<u>Rate Schedule SGDS - Small General Distribution Service</u>						
19	COMMERCIAL						
20	Priority 1 - Aggregation						
21	Less Than 6,440 Therms Annually	33,869.2	0.0	0.0	0.0	0.0	33,869.2
22	>6,440 to ≤ 64,400 Therms Annually	735,338.3	0.0	0.0	0.0	0.0	735,338.3
23	Subtotal	769,207.5	0.0	0.0	0.0	0.0	769,207.5
24	All Other - Aggregation						
25	Less Than 6,440 Therms Annually	164,404.2	0.0	0.0	0.0	0.0	164,404.2
26	>6,440 to ≤ 64,400 Therms Annually	2,846,187.0	0.0	0.0	0.0	0.0	2,846,187.0
27	Subtotal	3,010,591.2	0.0	0.0	0.0	0.0	3,010,591.2
28	Flex	22,200.0	0.0	0.0	0.0	0.0	22,200.0
29	Total Commercial SGDS	3,801,998.7	0.0	0.0	0.0	0.0	3,801,998.7
30	INDUSTRIAL						
31	Priority 1 - Aggregation						
32	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
33	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
34	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
35	All Other - Aggregation						
36	Less Than 6,440 Therms Annually	3,621.5	0.0	0.0	0.0	0.0	3,621.5
37	>6,440 to ≤ 64,400 Therms Annually	79,305.6	0.0	0.0	0.0	0.0	79,305.6
38	Subtotal	82,927.1	0.0	0.0	0.0	0.0	82,927.1
39	Flex	0.0	0.0	0.0	0.0	0.0	0.0
40	Total Industrial SGDS	82,927.1	0.0	0.0	0.0	0.0	82,927.1
41	Total Rate Schedule SGDS	3,884,925.8	0.0	0.0	0.0	0.0	3,884,925.8

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2016

Exhibit No. 103
 Schedule No. 3
 Page 17 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>	(5)	
1 Rate Schedule SDS - Small Distribution Service							
2 COMMERCIAL							
3	> 64,400 to ≤ 110,000 Therms Annually	1,269,880.3	0.0	0.0	0.0	0.0	1,269,880.3
4	> 110,000 to ≤ 540,000 Therms Annually	2,512,688.0	0.0	0.0	0.0	0.0	2,512,688.0
5	Flexed Deliveries	<u>142,700.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>142,700.0</u>
6	Total Commercial SDS	3,925,268.3	0.0	0.0	0.0	0.0	3,925,268.3
7 INDUSTRIAL							
8	> 64,400 to ≤ 110,000 Therms Annually	187,819.4	0.0	0.0	0.0	0.0	187,819.4
9	> 110,000 to ≤ 540,000 Therms Annually	1,850,796.9	0.0	0.0	0.0	0.0	1,850,796.9
10	Flexed Deliveries	<u>38,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>38,000.0</u>
11	Total Industrial SDS	2,076,616.3	0.0	0.0	0.0	0.0	2,076,616.3
12	Total Rate Schedule SDS	6,001,884.6	0.0	0.0	0.0	0.0	6,001,884.6
13 Rate Schedule LDS - Large Distribution Service							
14 COMMERCIAL							
15	> 540,000 to ≤ 1,074,000 Therms Annually	1,167,726.3	0.0	0.0	0.0	0.0	1,167,726.3
16	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,123,000.0	0.0	0.0	0.0	0.0	1,123,000.0
17	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
18	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
19	Flexed LDS	<u>1,757,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,757,000.0</u>
20	Total Commercial LDS	4,047,726.3	0.0	0.0	0.0	0.0	4,047,726.3
21 INDUSTRIAL							
22	> 540,000 to ≤ 1,074,000 Therms Annually	2,419,656.3	0.0	0.0	0.0	0.0	2,419,656.3
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,070,800.0	0.0	0.0	0.0	0.0	3,070,800.0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,616,000.0	0.0	0.0	0.0	0.0	1,616,000.0
25	> 7,500,000 Therms Annually	775,000.0	0.0	0.0	0.0	0.0	775,000.0
26	Flexed LDS	<u>7,345,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>7,345,000.0</u>
27	Total Industrial LDS	15,226,456.3	0.0	0.0	0.0	0.0	15,226,456.3
28	Total Rate Schedule LDS	19,274,182.6	0.0	0.0	0.0	0.0	19,274,182.6
29 Rate Schedule MLDS - Main Line Distribution Service - Class I							
30 COMMERCIAL							
31	All Gas Consumed	35,000.0	0.0	0.0	0.0	0.0	35,000.0
32	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
33	Total Commercial MLDS - Class I	35,000.0	0.0	0.0	0.0	0.0	35,000.0
34 INDUSTRIAL							
35	All Gas Consumed	111,000.0	0.0	0.0	0.0	0.0	111,000.0
36	Flexed	<u>2,710,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,710,000.0</u>
37	Total Industrial MLDS - Class I	2,821,000.0	0.0	0.0	0.0	0.0	2,821,000.0
38	Total Rate Schedule MLDS - Class I	2,856,000.0	0.0	0.0	0.0	0.0	2,856,000.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2016

Exhibit No. 103
 Schedule No. 3
 Page 18 of 18
 Witness: C. Y. Lai

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule MLDS - Main Line Distribution Service - Class II						
2	COMMERCIAL						
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
5	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
6	Fixed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
7	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
8	INDUSTRIAL						
9	> 2,146,000 to ≤ 3,400,000 Therms Annually	260,000.0	0.0	0.0	0.0	0.0	260,000.0
10	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
11	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
12	Fixed	<u>2,402,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,402,000.0</u>
13	Total Industrial MLDS - Class II	2,662,000.0	0.0	0.0	0.0	0.0	2,662,000.0
14	Total Rate Schedule MLDS - Class I	2,662,000.0	0.0	0.0	0.0	0.0	2,662,000.0
15	Distribution Service Summary by Customer Class						
16	Total Residential	10,647,000.0	0.0	0.0	0.0	0.0	10,647,000.0
17	Total Commercial	13,959,037.7	0.0	0.0	0.0	0.0	13,959,037.7
18	Total Industrial	<u>22,868,999.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>22,868,999.7</u>
19	Total Distribution Service	47,475,037.4	0.0	0.0	0.0	0.0	47,475,037.4
20	Total Company Throughput	80,765,856.8	0.0	382,702.0	(184,537.0)	0.0	80,964,021.8

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended November 30, 2015

Exhibit No. 103
 Schedule No. 4
 Page 1 of 18
 Witness: C. Y. Lai

Line No.		Bills from New Customers (1) <i>(Ex 103, Sch 4)</i>	Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i>	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	22,106	(8,580)	0	13,526
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	2,542	(2,436)	0	106
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule NSS				
8	540,000 - 1,074,000 Therms Annually	0	0	0	0
9	Rate Schedule LGSS				
10	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
11	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
12	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
13	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
14	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
15	> 7,400,000 Therms Annually	0	0	0	0
16	Rate Schedule SGDS				
17	Less Than 6,440 Therms Annually	0	0	0	0
18	6,440 - 64,400 Therms Annually	0	0	0	0
19	Rate Schedule SDS				
20	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
21	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
22	Flex	0	0	0	0
23	Rate Schedule LDS				
24	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
25	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
26	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
27	> 7,500,000 Therms Annually	0	0	0	0
28	Flex	0	0	0	0
29	INDUSTRIAL				
30	Rate Schedule SGSS				
31	Less Than 6,440 Therms Annually	0	0	0	0
32	6,440 - 64,400 Therms Annually	0	0	0	0
33	Rate Schedule LGSS				
34	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
35	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
36	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
37	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
38	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
39	> 7,400,000 Therms Annually	0	0	0	0
40	Rate Schedule SDS				
41	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
42	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
43	Rate Schedule LDS				
44	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
47	> 7,500,000 Therms Annually	0	0	0	0
48	Flex	0	0	0	0
49	Total	24,648	(11,016)	0	13,632

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended November 30, 2015

Exhibit No. 103
 Schedule No. 4
 Page 2 of 18
 Witness: C. Y. Lai

Line No.	Volumes from New Customers (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL			
2	Rate Schedule RS			
3	226,343.0	(63,049.0)	0.0	163,294.0
4	226,343.0	(63,049.0)	0.0	163,294.0
5	COMMERCIAL			
6	Rate Schedule SGSS			
7	162,968.0	(119,795.0)	0.0	43,173.0
8	0.0	0.0	0.0	0.0
9	162,968.0	(119,795.0)	0.0	43,173.0
10	Rate Schedule NSS			
11	0.0	0.0	0.0	0.0
12	0.0	0.0	0.0	0.0
13	Rate Schedule SGDS			
14	Priority 1 - Aggregation			
15	0.0	0.0	0	0.0
16	0.0	0.0	0	0.0
17	0.0	0.0	0.0	0.0
18	All Other - Aggregation			
19	0.0	0.0	0	0.0
20	0.0	0.0	0	0.0
21	0.0	0.0	0.0	0.0
22	0.0	0.0	0.0	0.0
23	Rate Schedule SDS - Small Distribution Service			
24	0.0	0.0	0.0	0.0
25	0.0	0.0	0	0.0
26	0.0	0.0	0	0.0
27	0.0	0.0	0.0	0.0
28	Rate Schedule LDS			
29	0.0	0.0	0.0	0.0
30	0.0	0.0	0.0	0.0
31	0.0	0.0	0.0	0.0
32	0.0	0.0	0	0.0
33	0.0	0.0	0	0.0
34	0.0	0.0	0.0	0.0
35	INDUSTRIAL			
36	Rate Schedule SGSS			
37	0.0	0.0	0.0	0.0
38	Rate Schedule SDS - Small Distribution Service			
39	0.0	0.0	0.0	0.0
40	0.0	0.0	0.0	0.0
41	0.0	0.0	0.0	0.0
42	0.0	0.0	0.0	0.0
43	Rate Schedule LDS			
44	0.0	0.0	0.0	0.0
45	0.0	0.0	0.0	0.0
46	0.0	0.0	0.0	0.0
47	0.0	0.0	0.0	0.0
48	0.0	0.0	0.0	0.0
49	0.0	0.0	0.0	0.0
50	389,311.0	(182,844.0)	0.0	206,467.0

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended November 30, 2015
 Determination of Attrition

Exhibit No. 103
 Schedule No. 4
 Page 3 of 18
 Witness: C. Y. Lai

	<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1 Heating Customers		
2 Half of UPC	44.09	295.06
3 Months	<u>6</u>	<u>6</u>
4 Dth/Customer/Mo	7.35	49.18
5 Change in Dth - First Block		
6 Dth/Customer/Mo	7.35	49.18
7 No. of Mos	6	6
8 Change in Customers	<u>(1,430)</u>	<u>(406)</u>
9 Change in Dth - First Block	<u>(63,049)</u>	<u>(119,795)</u>
10 Change in Dth - Second Block		
11 Dth/Customer/Mo	0.00	0.00
12 No. of Mos	6	6
13 Change in Customers	<u>0</u>	<u>0</u>
14 Change in Dth - Second Block	<u>0</u>	<u>0</u>

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
 Schedule No. 4
 Page 4 of 18
 Witness: C. Y. Lai

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

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
Schedule No. 4
Page 5 of 18
Witness: C. Y. Lai

Line No.	Volumes from New Customers (1) Dth <i>(Ex 103, Sch 4)</i>	Volumes from Attrition (2) Dth <i>(Ex 103, Sch 4)</i>	Volumes Ind & Lg Com Customers (3) Dth <i>(Ex 103, Sch 4)</i>	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL			
2	Rate Schedule RS			
3	All Gas Consumed	0.0	0.0	0.0
4	Total	0.0	0.0	0.0
5	COMMERCIAL			
6	Rate Schedule SGSS			
7	Less Than 6,440 Therms Annually	0.0	0.0	0.0
8	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0
9	Total	0.0	0.0	0.0
10	Rate Schedule NSS			
11	540,000 - 1,074,000 Therms Annually	0.0	0.0	0.0
12	Total	0.0	0.0	0.0
13	Rate Schedule SGDS			
14	Priority 1 - Aggregation			
15	Less Than 6,440 Therms Annually	0.0	0	0.0
16	>6,440 to ≤ 64,400 Therms Annually	0.0	0	0.0
17	Subtotal	0.0	0.0	0.0
18	All Other - Aggregation			
19	Less Than 6,440 Therms Annually	0.0	0	0.0
20	>6,440 to ≤ 64,400 Therms Annually	0.0	0	0.0
21	Subtotal	0.0	0.0	0.0
22	Total	0.0	0.0	0.0
23	Rate Schedule SDS - Small Distribution Service			
24	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0
25	>110,000 to ≤ 540,000 Therms Annually	0.0	0	0.0
26	Flexed Deliveries	0.0	0	0.0
27	Total	0.0	0.0	0.0
28	Rate Schedule LDS			
29	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0
30	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0
31	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0
32	> 7,500,000 Therms Annually	0.0	0	0.0
33	Flexed Deliveries	0.0	0	0.0
34	Total	0.0	0.0	0.0
35	INDUSTRIAL			
36	Rate Schedule SGSS			
37	Total	0.0	0.0	0.0
38	Rate Schedule SDS - Small Distribution Service			
39	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0
40	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0
41	Flexed Deliveries	0.0	0.0	0.0
42	Total	0.0	0.0	0.0
43	Rate Schedule LDS			
44	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0
47	> 7,500,000 Therms Annually	0.0	0.0	0.0
48	Flexed Deliveries	0.0	0.0	0.0
49	Total	0.0	0.0	0.0
50	Total	0.0	0.0	0.0

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2016 - Unadjusted
Determination of Attrition

Exhibit No. 103
Schedule No. 4
Page 6 of 18
Witness: C. Y. Lai

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

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended December 31, 2016

Exhibit No. 103
 Schedule No. 4
 Page 7 of 18
 Witness: C. Y. Lai

Line No.		Bills from New Customers (1) <i>(Ex 103, Sch 4)</i>	Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i>	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	22,596	(8,664)	0	13,932
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	2,908	(2,448)	0	460
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule NSS				
8	540,000 - 1,074,000 Therms Annually	0	0	0	0
9	Rate Schedule LGSS				
10	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
11	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
12	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
13	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
14	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
15	> 7,400,000 Therms Annually	0	0	0	0
16	Rate Schedule SGDS				
17	Less Than 6,440 Therms Annually	0	0	0	0
18	6,440 - 64,400 Therms Annually	0	0	0	0
19	Rate Schedule SDS				
20	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
21	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
22	Flex	0	0	0	0
23	Rate Schedule LDS				
24	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
25	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
26	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
27	> 7,500,000 Therms Annually	0	0	0	0
28	Flex	0	0	0	0
29	INDUSTRIAL				
30	Rate Schedule SGSS				
31	Less Than 6,440 Therms Annually	0	0	0	0
32	6,440 - 64,400 Therms Annually	0	0	0	0
33	Rate Schedule LGSS				
34	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
35	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
36	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
37	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
38	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
39	> 7,400,000 Therms Annually	0	0	0	0
40	Rate Schedule SDS				
41	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
42	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
43	Rate Schedule LDS				
44	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
47	> 7,500,000 Therms Annually	0	0	0	0
48	Flex	0	0	0	0
49	Total	25,504	(11,112)	0	14,392

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended December 31, 2016

Exhibit No. 103
 Schedule No. 4
 Page 8 of 18
 Witness. C. Y. Lai

Line No.		Volumes from New Customers (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL				
2	Rate Schedule RS				
3	All Gas Consumed	210,884.0	(63,073.0)	0.0	147,811.0
4	Total	210,884.0	(63,073.0)	0.0	147,811.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	171,818.0	(121,464.0)	0.0	50,354.0
8	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
9	Total	171,818.0	(121,464.0)	0.0	50,354.0
10	Rate Schedule NSS				
11	540,000 - 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
12	Total	0.0	0.0	0.0	0.0
13	Rate Schedule SGDS				
14	Priority 1 - Aggregation	0.0	0.0	0	0.0
15	Less Than 6,440 Therms Annually	0.0	0.0	0	0.0
16	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
17	Subtotal				
18	All Other - Aggregation				
19	Less Than 6,440 Therms Annually	0.0	0.0	0	0.0
20	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0	0.0
21	Subtotal	0.0	0.0	0.0	0.0
22	Total	0.0	0.0	0.0	0.0
23	Rate Schedule SDS - Small Distribution Service				
24	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
25	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0	0.0
26	Flexed Deliveries	0.0	0.0	0	0.0
27	Total	0.0	0.0	0.0	0.0
28	Rate Schedule LDS				
29	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
30	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
31	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
32	> 7,500,000 Therms Annually	0.0	0.0	0	0.0
33	Flexed Deliveries	0.0	0.0	0	0.0
34	Total	0.0	0.0	0.0	0.0
35	INDUSTRIAL				
36	Rate Schedule SGSS				
37	Total	0.0	0.0	0.0	0.0
38	Rate Schedule SDS - Small Distribution Service				
39	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
40	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
41	Flexed Deliveries	0.0	0.0	0.0	0.0
42	Total	0.0	0.0	0.0	0.0
43	Rate Schedule LDS				
44	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
47	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
48	Flexed Deliveries	0.0	0.0	0.0	0.0
49	Total	0.0	0.0	0.0	0.0
50	Total	382,702.0	(184,537.0)	0.0	198,165.0

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended December 31, 2016
 Determination of Attrition

Exhibit No. 103
 Schedule No. 4
 Page 9 of 18
 Witness: C. Y. Lai

	<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1 Heating Customers		
2 Half of UPC	43.68	297.71
3 Months	<u>6</u>	<u>6</u>
4 Dth/Customer/Mo	7.28	49.62
5 Change in Dth - First Block		
6 Dth/Customer/Mo	7.28	49.62
7 No. of Mos	6	6
8 Change in Customers	<u>(1,444)</u>	<u>(408)</u>
9 Change in Dth - First Block	<u>(63,073)</u>	<u>(121,464)</u>
10 Change in Dth - Second Block		
11 Dth/Customer/Mo	0.00	0.00
12 No. of Mos	6	6
13 Change in Customers	<u>0</u>	<u>0</u>
14 Change in Dth - Second Block	<u>0</u>	<u>0</u>

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Schedule No. 4
Page 10 of 18
Witness: C. Y. Lai

Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4)	
					U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.		U.P.C.
					12.16	16.75	16.45	14.28	8.89	4.42	2.27	1.45	1.40	1.46	2.42	6.24		
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	
1	RESIDENTIAL																	
2	Rate Schedule RSS																	
3	First Block Usage per Customer					12.16	16.75	16.45	14.28	8.89	4.42	2.27	1.45	1.40	1.46	2.42	6.24	
4	First Month First Block Usage per Customer					6.08	8.37	8.22	7.14	4.45	2.21	1.13	0.73	0.70	0.73	1.21	3.12	
5	Dec	386	0	0	2,346	0	0	0	0	0	0	0	0	0	0	0	0	2,346
6	Jan	273	1	273	3,319	2,286	0	0	0	0	0	0	0	0	0	0	0	5,605
7	Feb	222	2	444	2,699	3,718	1,826	0	0	0	0	0	0	0	0	0	0	8,243
8	Mar	249	3	747	3,027	4,171	4,095	1,778	0	0	0	0	0	0	0	0	0	13,071
9	Apr	237	4	948	2,881	3,970	3,898	3,385	1,054	0	0	0	0	0	0	0	0	15,188
10	May	231	5	1,155	2,808	3,869	3,799	3,299	2,054	510	0	0	0	0	0	0	0	16,339
11	June	248	6	1,488	3,015	4,154	4,079	3,542	2,206	1,096	281	0	0	0	0	0	0	18,373
12	July	258	7	1,806	3,137	4,321	4,243	3,685	2,294	1,140	585	187	0	0	0	0	0	19,592
13	Aug	297	8	2,376	3,611	4,975	4,885	4,242	2,641	1,313	674	431	208	0	0	0	0	22,980
14	Sept	374	9	3,366	4,547	6,264	6,151	5,341	3,326	1,653	849	543	523	272	0	0	0	29,469
15	Oct	485	10	4,850	5,896	8,124	7,977	6,927	4,313	2,144	1,100	704	678	706	587	0	0	39,156
16	Nov	<u>423</u>	11	<u>4,653</u>	<u>5,142</u>	<u>7,085</u>	<u>6,957</u>	<u>6,041</u>	<u>3,762</u>	<u>1,870</u>	<u>960</u>	<u>614</u>	<u>591</u>	<u>616</u>	<u>1,023</u>	<u>1,320</u>	<u>0</u>	<u>35,981</u>
17	Total	3,683		22,106	42,428	52,937	47,910	38,240	21,650	9,726	4,449	2,479	2,000	1,594	1,610	1,320		226,343

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2015

Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4) (Dth)	
					<u>U.P.C.</u> 74.98 (Dth)	<u>U.P.C.</u> 99.76 (Dth)	<u>U.P.C.</u> 100.86 (Dth)	<u>U.P.C.</u> 84.39 (Dth)	<u>U.P.C.</u> 56.67 (Dth)	<u>U.P.C.</u> 31.36 (Dth)	<u>U.P.C.</u> 21.88 (Dth)	<u>U.P.C.</u> 16.87 (Dth)	<u>U.P.C.</u> 16.27 (Dth)	<u>U.P.C.</u> 17.44 (Dth)	<u>U.P.C.</u> 24.02 (Dth)	<u>U.P.C.</u> 45.62 (Dth)		
1	COMMERCIAL																	
2	Rate Schedule SGSS (Less Than 6,440 Therms Annually)																	
3	First Block Usage per Customer				74.98	99.76	100.86	84.39	56.67	31.36	21.88	16.87	16.27	17.44	24.02	45.62		
4	First Month First Block Usage per Customer				37.49	49.88	50.43	42.20	28.33	15.68	10.94	8.43	8.13	8.72	12.01	22.81		
5	Dec	53	0	0	1,987	0	0	0	0	0	0	0	0	0	0	0	0	1,987
6	Jan	48	1	48	3,599	2,394	0	0	0	0	0	0	0	0	0	0	0	5,993
7	Feb	30	2	60	2,249	2,993	1,513	0	0	0	0	0	0	0	0	0	0	6,755
8	Mar	29	3	87	2,174	2,893	2,925	1,224	0	0	0	0	0	0	0	0	0	9,216
9	Apr	20	4	80	1,500	1,995	2,017	1,688	567	0	0	0	0	0	0	0	0	7,767
10	May	22	5	110	1,650	2,195	2,219	1,857	1,247	345	0	0	0	0	0	0	0	9,513
11	June	18	6	108	1,350	1,796	1,815	1,519	1,020	564	197	0	0	0	0	0	0	8,261
12	July	24	7	168	1,799	2,394	2,421	2,025	1,360	753	525	202	0	0	0	0	0	11,479
13	Aug	24	8	192	1,799	2,394	2,421	2,025	1,360	753	525	405	195	0	0	0	0	11,877
14	Sept	38	9	342	2,849	3,791	3,833	3,207	2,153	1,192	831	641	618	331	0	0	0	19,446
15	Oct	72	10	720	5,398	7,183	7,262	6,076	4,080	2,258	1,575	1,215	1,171	1,256	865	0	0	38,339
16	Nov	<u>57</u>	11	<u>627</u>	<u>4,274</u>	<u>5,686</u>	<u>5,749</u>	<u>4,810</u>	<u>3,230</u>	<u>1,787</u>	<u>1,247</u>	<u>962</u>	<u>927</u>	<u>994</u>	<u>1,369</u>	<u>1,300</u>	<u>1,300</u>	<u>32,335</u>
17	Total	435		2,542	30,628	35,714	32,175	24,431	15,017	7,652	4,900	3,425	2,911	2,581	2,234	1,300		162,968

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By New Construction
 For the 12 Months Ended December 31, 2016

Exhibit No. 103
 Schedule No. 4
 Page 14 of 18
 Witness: C. Y. Lai

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Incremental Volumes (4)
					<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	
1	RESIDENTIAL																
2	Rate Schedule RSS																
3	First Block Usage per Customer				16.51	16.29	14.19	8.87	4.38	2.28	1.43	1.39	1.44	2.39	6.17	12.01	
4	First Month First Block Usage per Customer				8.26	8.15	7.09	4.43	2.19	1.14	0.72	0.69	0.72	1.20	3.08	6.01	
5	Jan	277	0	0	2,287	0	0	0	0	0	0	0	0	0	0	0	2,287
6	Feb	225	1	225	3,715	1,833	0	0	0	0	0	0	0	0	0	0	5,548
7	Mar	253	2	506	4,177	4,122	1,795	0	0	0	0	0	0	0	0	0	10,094
8	Apr	241	3	723	3,979	3,927	3,420	1,068	0	0	0	0	0	0	0	0	12,394
9	May	233	4	932	3,847	3,796	3,306	2,066	510	0	0	0	0	0	0	0	13,525
10	June	252	5	1,260	4,161	4,106	3,576	2,234	1,104	287	0	0	0	0	0	0	15,468
11	July	262	6	1,572	4,326	4,269	3,718	2,323	1,147	597	188	0	0	0	0	0	16,568
12	Aug	302	7	2,114	4,986	4,920	4,285	2,678	1,322	688	433	209	0	0	0	0	19,521
13	Sept	380	8	3,040	6,274	6,191	5,392	3,369	1,664	866	545	527	274	0	0	0	25,102
14	Oct	493	9	4,437	8,140	8,032	6,995	4,371	2,159	1,124	707	684	711	590	0	0	33,513
15	Nov	430	10	4,300	7,100	7,006	6,101	3,813	1,883	980	617	597	620	1,030	1,327	0	31,074
16	Dec	<u>317</u>	11	<u>3,487</u>	<u>5,234</u>	<u>5,165</u>	<u>4,498</u>	<u>2,811</u>	<u>1,388</u>	<u>723</u>	<u>455</u>	<u>440</u>	<u>457</u>	<u>759</u>	<u>1,956</u>	<u>1,904</u>	<u>25,790</u>
17	Total	3,665		22,596	58,226	53,367	43,086	24,733	11,177	5,265	2,945	2,457	2,062	2,379	3,283	1,904	210,884

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By New Construction
 For the 12 Months Ended December 31, 2016

Exhibit No. 103
 Schedule No. 4
 Page 15 of 18
 Witness: C. Y. Lai

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Incremental Volumes (4) (Dth)
					<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	<u>U.P.C.</u> (Dth)	
1	COMMERCIAL																
2	Rate Schedule SGSS (Less Than 600 Dth Annually)																
3	First Block Usage per Customer				99.88	101.70	85.30	57.39	31.49	22.29	16.93	16.38	17.53	24.16	45.89	76.47	
4	First Month First Block Usage per Customer				49.94	50.85	42.65	28.69	15.74	11.14	8.47	8.19	8.76	12.08	22.94	38.23	
5	Jan	49	0	0	2,447	0	0	0	0	0	0	0	0	0	0	0	2,447
6	Feb	30	1	30	2,996	1,526	0	0	0	0	0	0	0	0	0	0	4,522
7	Mar	30	2	60	2,996	3,051	1,280	0	0	0	0	0	0	0	0	0	7,327
8	Apr	21	3	63	2,098	2,136	1,791	603	0	0	0	0	0	0	0	0	6,628
9	May	22	4	88	2,197	2,238	1,877	1,263	346	0	0	0	0	0	0	0	7,921
10	June	19	5	95	1,898	1,932	1,621	1,090	598	212	0	0	0	0	0	0	7,351
11	July	25	6	150	2,497	2,543	2,133	1,435	787	557	212	0	0	0	0	0	10,164
12	Aug	24	7	168	2,397	2,441	2,047	1,377	756	535	406	197	0	0	0	0	10,156
13	Sept	39	8	312	3,895	3,966	3,327	2,238	1,228	869	660	639	342	0	0	0	17,164
14	Oct	73	9	657	7,291	7,424	6,227	4,189	2,298	1,627	1,236	1,196	1,280	882	0	0	33,650
15	Nov	57	10	570	5,693	5,797	4,862	3,271	1,795	1,270	965	934	999	1,377	1,308	0	28,271
16	Dec	<u>65</u>	11	<u>715</u>	<u>6,492</u>	<u>6,611</u>	<u>5,545</u>	<u>3,730</u>	<u>2,047</u>	<u>1,449</u>	<u>1,101</u>	<u>1,065</u>	<u>1,139</u>	<u>1,570</u>	<u>2,983</u>	<u>2,485</u>	<u>36,217</u>
17	Total	454		2,908	42,897	39,665	30,710	19,196	9,855	6,519	4,580	4,031	3,760	3,829	4,291	2,485	171,818

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended November 30, 2015

Exhibit No. 103
 Schedule No. 4
 Page 16 of 18
 Witness: C. Y. Lai

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2015												Total (Dth)
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)	
1	<u>Customers who have been added between December 1, 2014 and November 30, 2015 - Nothing to report</u>																
2	<u>Customers who have become inactive between December 1, 2014 and November 30, 2015 - Nothing to report</u>																

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
 Schedule No 4
 Page 17 of 18
 Witness: C. Y. Lai

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2015												Total (Dth)
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)	
1	<u>Customers who have been added between January 1, 2016 and December 31, 2016 - Nothing to report</u>																
2	<u>Customers who have become inactive between January 1, 2016 and December 31, 2016 - Nothing to report</u>																

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended December 31, 2016

Exhibit No. 103
 Schedule No. 4
 Page 18 of 18
 Witness. C. Y. Lai

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2015												Total (Dth)
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)	
1	<u>Customers who have been added between January 1, 2016 and December 31, 2016 - Nothing to report</u>																
2	<u>Customers who have become inactive between January 1, 2016 and December 31, 2016 - Nothing to report</u>																

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Historic Test Year
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Schedule No. 5
Page 1 of 3
Witness: C. Y. Lai

<u>Line No.</u>		<u>Total Gas Cost</u> \$
1	Sales Revenue Summary by Rate Class	
2	Total Residential Sales	131,747,973
3	Total Comm/Ind Sales	<u>54,102,027</u>
4	Total Sales Revenue	185,850,000
5	Distribution Revenue Summary by Customer Class	
6	Total Residential Distribution (Choice)	7,920,908
7	Commercial Distribution (Choice)	1,594,765
8	Comm/Ind Priority 1 Distribution	<u>797,912</u>
9	Total Distribution Revenue	10,313,585
10	Total Throughput Revenue	196,163,585

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma FutureTest Year
For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
Schedule No. 5
Page 2 of 3
Witness: C. Y. Lai

<u>Line</u> <u>No.</u>		<u>Total Gas Cost</u> \$
1	Sales Revenue Summary by Rate Class	
2	Total Residential Sales	125,938,733
3	Total Comm/Ind Sales	<u>54,795,313</u>
4	Total Sales Revenue	180,734,046
5	Distribution Revenue Summary by Customer Class	
6	Total Residential Distribution (Choice)	7,755,002
7	Commercial Distribution (Choice)	1,522,096
8	Comm/Ind Priority 1 Distribution	<u>768,381</u>
9	Total Distribution Revenue	10,045,479
10	Total Throughput Revenue	190,779,525

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 5
Page 3 of 3
Witness: C. Y. Lai

<u>Line</u> <u>No.</u>		<u>Total Gas Cost</u> \$
1	Sales Revenue Summary by Rate Class	
2	Total Residential Sales	125,938,733
3	Total Comm/Ind Sales	<u>54,795,313</u>
4	Total Sales Revenue	180,734,046
5	Distribution Revenue Summary by Customer Class	
6	Total Residential Distribution (Choice)	7,755,002
7	Commercial Distribution (Choice)	1,522,096
8	Comm/Ind Priority 1 Distribution	<u>768,381</u>
9	Total Distribution Revenue	10,045,479
10	Total Throughput Revenue	190,779,525

Columbia Gas of Pennsylvania, Inc.
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice
Per Pro Forma Historic Test Year
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Schedule No. 6
Page 1 of 3
Witness: C. Y. Lai

<u>Line No.</u>		<u>Revenue</u> \$
1	<u>Residential Sales Service</u>	
2	Rider USP	21,513,465
3	Merchant Function Charge	1,652,625
4	Gas Procurement Charge	1,699,075
5	Customer Choice	22,002
6	<u>Comm/Ind Sales Service</u>	
7	Merchant Function Charge	175,382
8	Gas Procurement Charge	693,931
9	Customer Choice	8,053
10	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
11	Residential Rider USP	21,513,465
12	Residential Merchant Function Charge	1,652,625
13	Residential Gas Procurement Charge	1,699,075
14	Residential Customer Choice	22,002
15	Comm/Ind Merchant Function Charge	175,382
16	Comm/Ind Gas Procurement Charge	693,931
17	Comm/Ind Customer Choice	8,053
18	Total Tariff- Rider USP	21,513,465
19	Total Tariff - Merchant Function Charge	1,828,007
20	Total Tariff - Gas Procurement Charge	2,393,006
21	Total Tariff - Customer Choice	30,055
22	<u>Residential Distribution Service (Choice)</u>	
23	Rider USP	7,331,514
24	Customer Choice	7,498
25	<u>Small General Distribution Service (Choice)</u>	
26	Customer Choice	2,679
27	Rider USP and Storage Interest Transportation Summary	
28	Residential Rider USP	7,331,514
29	Residential Customer Choice	7,498
30	Comm/Ind Customer Choice	2,679
31	Total Transportation - Rider USP	7,331,514
32	Total Transportation - Customer Choice	10,177

Columbia Gas of Pennsylvania, Inc.
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice
Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103
Schedule No. 6
Page 2 of 3
Witness: C. Y. Lai

Line No.		<u>Revenue</u> \$
1	<u>Residential Sales Service</u>	
2	Rider USP	20,564,860
3	Merchant Function Charge	1,579,755
4	Gas Procurement Charge	1,624,157
5	Customer Choice	21,032
6	<u>Comm/Ind Sales Service</u>	
7	Merchant Function Charge	178,393
8	Gas Procurement Charge	703,137
9	Customer Choice	8,191
10	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
11	Residential Rider USP	20,564,860
12	Residential Merchant Function Charge	1,579,755
13	Residential Gas Procurement Charge	1,624,157
14	Residential Customer Choice	21,032
15	Comm/Ind Merchant Function Charge	178,393
16	Comm/Ind Gas Procurement Charge	703,137
17	Comm/Ind Customer Choice	8,191
18	Total Tariff- Rider USP	20,564,860
19	Total Tariff - Merchant Function Charge	1,758,148
20	Total Tariff - Gas Procurement Charge	2,327,294
21	Total Tariff - Customer Choice	29,223
22	<u>Residential Distribution Service (Choice)</u>	
23	Rider USP	7,175,488
24	Customer Choice	7,339
25	<u>Small General Distribution Service (Choice)</u>	
26	Customer Choice	5,284
27	Rider USP and Storage Interest Transportation Summary	
28	Residential Rider USP	7,175,488
29	Residential Customer Choice	7,339
30	Comm/Ind Customer Choice	5,284
31	Total Transportation - Rider USP	7,175,488
32	Total Transportation - Rider USP	12,623

Columbia Gas of Pennsylvania, Inc.
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice
Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2016

Witness: C. Y. Lai

<u>Line No.</u>		<u>Revenue</u>
		\$
1	<u>Residential Sales Service</u>	
2	Rider USP	20,564,860
3	Merchant Function Charge	1,579,755
4	Gas Procurement Charge	1,624,157
5	Customer Choice	21,032
6	<u>Comm/Ind Sales Service</u>	
7	Merchant Function Charge	178,393
8	Gas Procurement Charge	703,137
9	Customer Choice	8,191
10	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
11	Residential Rider USP	20,564,860
12	Residential Merchant Function Charge	1,579,755
13	Residential Gas Procurement Charge	1,624,157
14	Residential Customer Choice	21,032
15	Comm/Ind Merchant Function Charge	178,393
16	Comm/Ind Gas Procurement Charge	703,137
17	Comm/Ind Customer Choice	8,191
18	Total Tariff- Rider USP	20,564,860
19	Total Tariff - Merchant Function Charge	1,758,148
20	Total Tariff - Gas Procurement Charge	2,327,294
21	Total Tariff - Customer Choice	29,223
22	<u>Residential Distribution Service (Choice)</u>	
23	Rider USP	7,175,488
24	Customer Choice	7,339
25	<u>Small General Distribution Service (Choice)</u>	
26	Customer Choice	5,284
27	Rider USP and Storage Interest Transportation Summary	
28	Residential Rider USP	7,175,488
29	Residential Customer Choice	7,339
30	Comm/Ind Customer Choice	5,284
31	Total Transportation - Rider USP	7,175,488
32	Total Transportation - Customer Choice	12,623

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Schedule No. 7
Page 1 of 12
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RSS - Residential Sales Service						
2	Customer Charge	3,354,788		20.60	69,108,633	
3	Commodity Charge:					
4	All Gas Consumed		23,369,158.6	4.7354	110,662,314	
5	Rider USP - Universal Service Plan		23,369,158.6	0.9778	22,850,363	
6	Rider CC		23,369,158.6	0.0010	23,369	
7	Gas Procurement Charge		23,369,158.6	0.0166	<u>387,928</u>	
8	Subtotal				203,032,607	
9	STAS				0	
10	Base Rate Revenue				203,032,607	
11	Gas Cost		23,369,158.6	5.3891	125,938,733	
12	Merchant Function Charge		<u>23,369,158.6</u>	0.0676	<u>1,579,755</u>	
13	Total Rate Schedule RSS	3,354,788	23,369,158.6		330,551,095	14.1448
14 Rate Schedule RDGSS - Residential Distributed Generation Sales Service						
15	Customer Charge	0		20.60	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.7354	0	
18	Rider USP - Universal Service Plan		0.0	0.9778	0	
19	Rider CC		0.0	0.0010	0	
20	Gas Procurement Charge		0.0	0.0166	0	
21	Subtotal				0	
22	STAS				0	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	5.3891	0	
25	Merchant Function Charge		<u>0.0</u>	0.0676	0	
26	Total Rate Schedule RDGSS	0	0.0		0	0.0000
27 Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)						
28	Customer Charge:					
29	≤ 6,440 Therms Annually	277,852		27.75	7,710,393	
30	> 6,440 to ≤ 64,400 Therms Annually	38,485		55.50	2,135,918	
31	Commodity Charge:					
32	≤ 6,440 Therms Annually		4,587,966.9	3.5027	16,070,272	
33	> 6,440 to ≤ 64,400 Therms Annually		<u>4,513,896.7</u>	3.1427	14,185,195	
34	Subtotal		9,101,663.6			
35	Rider CC		9,101,663.6	0.0010	9,102	
36	Gas Procurement Charge		9,101,663.6	0.0166	<u>151,088</u>	
37	Subtotal				40,261,968	
38	STAS				0	
39	Base Rate Revenue				40,261,968	
40	Gas Cost		9,101,663.6	5.3891	49,049,775	
41	Merchant Function Charge		<u>9,101,663.6</u>	0.0196	<u>178,393</u>	
42	Total Rate Schedule SGSS	316,337	9,101,663.6		89,490,136	9.8323
43 Rate Schedule NSS - Negotiated Sales Service						
44	Customer Charge					
45	>540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
46	Commodity Charge:					
47	>540,000 to ≤ 1,074,000 Therms Annually		<u>65,300.0</u>	0.0932	<u>6,086</u>	
48	Subtotal		65,300.0		19,874	
49	STAS				0	
50	Base Rate Revenue				19,874	
51	Gas Cost - Commodity		65,300.0 (workpaper)		268,318	
52	Gas Cost - Demand		<u>660.0</u>		<u>5,051</u>	
53	Total Rate Schedule NSS	12	65,300.0		293,243	4.4907

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Schedule No. 7
Page 2 of 12
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule LGSS - Large General Sales Service					
2	Customer Charge:					
3	≤ 110,000 Therms Annually	506		215.00	108,790	
4	> 110,000 to ≤540,000 Therms Annually	396		685.00	271,260	
5	> 540,000 to ≤1,074,000 Therms Annually	24		1,800.00	43,200	
6	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,800.00	0	
7	> 3,400,000 to ≤7,500,000 Therms Annually	0		5,400.00	0	
8	> 7,500,000. Therms Annually	0		8,000.00	0	
9	Commodity Charge:					
10	≤ 110,000 Therms Annually		342,055.1	2.0523	702,000	
11	> 110,000 to ≤540,000 Therms Annually		521,876.9	1.9186	1,001,273	
12	> 540,000 to ≤1,074,000 Therms Annually		151,482.3	1.3812	209,227	
13	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.1820	0	
14	> 3,400,000 to ≤7,500,000 Therms Annually		0.0	0.9784	0	
15	> 7,500,000. Therms Annually		<u>0.0</u>	0.5684	<u>0</u>	
16	Subtotal		1,015,414.3		2,335,750	
17	Gas Procurement Charge		1,015,414.3	0.0166	<u>16,856</u>	
18	Subtotal				2,352,606	
19	STAS				<u>0</u>	
20	Base Rate Revenue				2,352,606	
21	Gas Cost		<u>1,015,414.3</u>	5.3891	<u>5,472,169</u>	
22	Total Rate Schedule LGSS	926	1,015,414.3		7,824,775	7.7060

23 Tariff Sales Summary by Rate Class						
24	Base Rate Revenue				179,770,947	
25	STAS				0	
26	Rider USP				22,850,363	
27	Merchant Function Charge				1,579,755	
28	Gas Procurement Charge				387,928	
29	Rider CC				23,369	
30	Gas Cost				<u>125,938,733</u>	
31	Total Residential Sales	3,354,788	23,369,158.6		330,551,095	
32	Base Rate Revenue				40,101,778	
33	STAS				0	
34	Merchant Function Charge				178,393	
35	Gas Procurement Charge				151,088	
36	Rider CC				9,102	
37	Gas Cost				<u>49,049,775</u>	
38	Total Small General Sales	316,337	9,101,663.6		89,490,136	
39	Base Rate Revenue				19,874	
40	STAS				0	
41	Gas Cost				<u>273,369</u>	
42	Total Negotiated Sales	12	65,300		293,243	
43	Base Rate Revenue				2,335,750	
44	STAS				0	
45	Gas Procurement Charge				16,856	
46	Gas Cost				<u>5,472,169</u>	
47	Total Large General Sales	<u>926</u>	<u>1,015,414</u>		<u>7,824,775</u>	
48	Total Tariff Sales	3,672,063	33,551,536.5		428,159,249	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Schedule No. 7
Page 3 of 12
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	1,064,544		20.60	21,929,606	
3	Commodity Charge:					
4	All Gas Consumed		8,153,963.7	4.7354	38,612,280	
5	Rider USP - Universal Service Plan		8,153,963.7	0.9778	7,972,946	
6	Rider CC		8,153,963.7	0.0010	8,154	
7	Choice Administrative Charge		8,153,963.7	0.0499	<u>406,883</u>	
8	Subtotal				68,929,869	
9	STAS				<u>0</u>	
10	Base Rate Revenue				68,929,869	
11	Gas Cost		<u>8,153,963.7</u>	0.7266	<u>5,924,670</u>	
12	Total Rate Schedule RDS	1,064,544	8,153,963.7		74,854,539	9.1801
13 Rate Schedule RCC - Residential Distribution Service (CAP)						
14	Customer Charge	256,065		20.60	5,274,939	
15	Commodity Charge:					
16	All Gas Consumed		2,519,036.2	4.7354	11,928,644	
17	Redistribution of CAP Shortfall resulting from proposed rates				<u>(2,301,468)</u>	
18	Subtotal				14,902,115	
19	STAS				<u>0</u>	
20	Base Rate Revenue				14,902,115	
21	Gas Cost		<u>2,519,036.2</u>	0.7266	<u>1,830,332</u>	
22	Total Rate Schedule RCC	256,065	2,519,036.2		16,732,447	6.6424
23 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)						
24	Customer Charge	0		20.60	0	
25	Commodity Charge:					
26	All Gas Consumed		0.0	4.7354	0	
27	Rider USP - Universal Service Plan		0.0	0.9778	0	
28	Rider CC		0.0	0.0010	0	
29	Choice Administrative Charge		0.0	0.0499	<u>0</u>	
30	Subtotal				0	
31	STAS				<u>0</u>	
32	Base Rate Revenue				0	
33	Gas Cost		<u>0.0</u>	0.7266	<u>0</u>	
34	Total Rate Schedule PRDGDS	0	0.0		0	
35 Rate Schedule SCD - Small Commercial Distribution (Choice)						
36	Customer Charge					
37	≤ 6,440 Therms Annually	92,705		27.75	2,572,564	
38	> 6,440 to ≤ 64,400 Therms Annually	6,753		55.50	374,792	
39	Commodity Charge:					
40	≤ 6,440 Therms Annually		1,403,411.5	3.5027	4,915,729	
41	> 6,440 to ≤ 64,400 Therms Annually		<u>691,408.0</u>	3.1427	2,172,888	
42	Subtotal		2,094,819.5			
43	Rider CC		2,094,819.5	0.0010	2,095	
44	Choice Administrative Charge		2,094,819.5	0.0499	<u>104,531</u>	
45	Subtotal				10,142,599	
46	STAS				<u>0</u>	
47	Base Rate Revenue				10,142,599	
48	Gas Cost		<u>2,094,819.5</u>	0.7266	<u>1,522,096</u>	
49	Total Rate Schedule SCD	99,458	2,094,819.5		11,664,695	5.5684

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Schedule No. 7
Page 4 of 12
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule SGDS - Small General Distribution Service						
2	Customer Charge:					
3	≤ 6,440 Therms Annually	7,846		27.75	217,727	
4	> 6,440 to ≤ 64,400 Therms Annually	19,230		55.50	1,067,265	
5	Commodity Charge:					
6	Priority 1 - Aggregation					
7	≤ 6,440 Therms Annually		33,144.2	3.2846	108,865	
8	> 6,440 to ≤ 64,400 Therms Annually		<u>719,948.7</u>	3.1196	2,245,952	
9	Subtotal		753,092.9			
10	All Other - Aggregation					
11	≤ 6,440 Therms Annually		164,181.1	3.2846	539,269	
12	> 6,440 to ≤ 64,400 Therms Annually		<u>2,859,461.8</u>	3.1196	8,920,377	
13	Subtotal		3,023,642.9			
14	Rider CC		3,776,735.8	0.0010	3,777	
15	Choice Administrative Charge	27,076		13.67	<u>370,129</u>	
16	Subtotal				13,473,361	
17	STAS				0	
18	Subtotal				13,473,361	
19	Flex	108	22,200.0 (workpaper)		34,785	
20	Priority 1 Gas Cost		753,092.9	1.0203	<u>768,381</u>	
21	Total Rate Schedule SGDS	27,184	3,798,935.8		14,276,527	3.7580
22 Rate Schedule SDS - Small Distribution Service						
23	Customer Charge:					
24	> 64,400 to ≤ 110,000 Therms Annually	2,110		215.00	453,650	
25	> 110,000 to ≤ 540,000 Therms Annually	2,505		685.00	1,715,925	
26	Commodity Charge:					
27	> 64,400 to ≤ 110,000 Therms Annually		1,426,012.0	2.0523	2,926,604	
28	> 110,000 to ≤ 540,000 Therms Annually		<u>4,305,404.2</u>	1.9186	8,260,348	
29	Subtotal		5,731,416.2			
30	Choice Administrative Charge	4,615		13.67	<u>63,087</u>	
31	Subtotal				13,419,614	
32	STAS				0	
33	Flexed Deliveries	<u>108</u>	<u>180,600.0</u> (workpaper)		<u>198,968</u>	
34	Total Rate Schedule SDS	4,723	5,912,016.2		13,618,582	2.3035
35 Rate Schedule LDS - Large Distribution Service						
36	Customer Charge:					
37	> 540,000 to ≤ 1,074,000 Therms Annually	566		1,800.00	1,018,800	
38	> 1,074,000 to ≤ 3,400,000 Therms Annually	326		2,800.00	912,800	
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		5,400.00	259,200	
40	> 7,500,000 Therms Annually	<u>12</u>		8,000.00	<u>96,000</u>	
41	Total	952			2,286,800	
42	Commodity Charge:					
43	> 540,000 to ≤ 1,074,000 Therms Annually		3,487,608.8	1.3812	4,817,085	
44	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,182,800.0	1.1820	4,944,070	
45	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,567,600.0	0.9784	1,533,740	
46	> 7,500,000 Therms Annually		<u>775,000.0</u>	0.5684	<u>440,510</u>	
47	Total Deliveries		10,013,008.8		11,735,405	
48	Choice Administrative Charge	952		13.67	<u>13,014</u>	
49	Subtotal				14,035,219	
50	STAS				0	
51	Flexed Deliveries	<u>228</u>	<u>8,700,500.0</u> (workpaper)		<u>3,670,985</u>	
52	Total Rate Schedule LDS	1,180	18,713,508.8		17,706,204	0.9462

Columbia Gas of Pennsylvania, Inc.
 Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
 For the 12 Months Ended November 30, 2015

Exhibit No. 103
 Schedule No. 7
 Page 5 of 12
 Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
2	Customer Charge:					
3	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
4	> 540,000 to <= 1,074,000 Therms Annually	36		1,149.00	41,364	
5	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	
6	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
7	> 7,500,000 Therms Annually	0		7,322.00	0	
8	Commodity Charge:					
9	All Gas Consumed		155,500.0	0.0932	14,493	
10	Choice Administrative Charge	36		13.67	492	
11	Subtotal				56,349	
12	STAS				0	
13	Flexed	<u>12</u>	<u>2,710,000.0</u>	(workpaper)	<u>341,249</u>	
14	Total Rate Schedule MLDS - Class I	48	2,865,500.0		397,598	0.1388
15	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
16	Customer Charge:					
17	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
18	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
19	> 7,500,000 Therms Annually	0		7,322.00	0	
20	Commodity Charge:					
21	> 2,146,000 to ≤ 3,400,000 Therms Annually		260,000.0	0.4453	115,778	
22	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	0.3851	0	
23	> 7,500,000 Therms Annually		<u>0.0</u>	0.3335	<u>0</u>	
24	Total Deliveries		260,000.0		140,378	
25	Choice Administrative Charge	12		13.67	164	
26	Subtotal				140,542	
27	STAS				0	
28	Flex	<u>60</u>	<u>2,388,500.0</u>	(workpaper)	<u>904,674</u>	
29	Total Rate Schedule MLDS - Class II	72	2,648,500.0		1,045,216	0.3946

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 103
Schedule No. 7
Page 6 of 12
Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				75,444,001
3	STAS				0
4	Rider USP				7,972,946
5	Rider CC				8,154
6	Choice Administrative Charge				408,883
7	Gas Cost				<u>7,755,002</u>
8	Total Residential Distribution Service	1,320,609	10,672,999.9		91,586,986
9	Base Rate Revenue				36,725,708
10	STAS				0
11	Rider CC				5,872
12	Choice Administrative Charge				537,747
13	Gas Cost				<u>2,290,477</u>
14	Total Small Distribution Service (SCD, SGDS, SDS)	131,365	11,805,771.5		39,559,804
15	Base Rate Revenue	1,180	18,713,508.8		17,693,190
16	Choice Administrative Charge				13,014
17	STAS				0
18	Total Large Distribution Service				17,706,204
19	Base Rate Revenue				1,442,158
20	Choice Administrative Charge				656
21	STAS				0
22	Total Main Line Distribution Service	120	5,514,000.0		1,442,814
23	Total Distribution Service	1,453,274	46,706,280.2		150,295,808
24	Total Company Throughput	5,125,337	80,257,816.7		578,455,057
25	Other Operating Revenue				
26	487 - Forfeited Discounts				1,317,006
27	488 - Miscellaneous Service Revenues				150,000
28	493 - Rent from Gas Property				144,269
29	495 - Prior Yr. Rate Refund - Net.				0
30	495 - Off System Sales				0
31	495 - Other Gas Revenues - Other				290,645
32	496 - Provision For Rate Refunds				0
33	Total Other Operating Revenue				1,901,920
34	Total Company Revenue				<u>580,356,977</u>

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 7
Page 7 of 12
Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RSS - Residential Sales Service						
2	Customer Charge	3,377,134		20.60	69,568,960	
3	Commodity Charge:					
4	All Gas Consumed		23,280,676.1	4.7354	110,243,314	
5	Rider USP - Universal Service Plan		23,280,676.1	0.9778	22,763,845	
6	Rider CC		23,280,676.1	0.0010	23,281	
7	Gas Procurement Charge		23,280,676.1	0.0166	<u>386,459</u>	
8	Subtotal				202,985,859	
9	STAS				<u>0</u>	
10	Base Rate Revenue				202,985,859	
11	Gas Cost		23,280,676.1	5.3891	125,461,892	
12	Merchant Function Charge		23,280,676.1	0.0676	<u>1,573,774</u>	
13	Total Rate Schedule RSS	3,377,134	23,280,676.1		330,021,525	14.1758
14 Rate Schedule RDGSS - Residential Distributed Generation Sales Service						
15	Customer Charge	0		20.60	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.7354	0	
18	Rider USP - Universal Service Plan		0.0	0.9778	0	
19	Rider CC		0.0	0.0010	0	
20	Gas Procurement Charge		0.0	0.0166	<u>0</u>	
21	Subtotal				0	
22	STAS				<u>0</u>	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	5.3891	0	
25	Merchant Function Charge		0.0	0.0676	<u>0</u>	
26	Total Rate Schedule RDGSS	0	0.0		0	
27 Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)						
28	Customer Charge:					
29	≤ 6,440 Therms Annually	278,622		27.75	7,731,761	
30	> 6,440 to ≤ 64,400 Therms Annually	38,485		55.50	2,135,918	
31	Commodity Charge:					
32	≤ 6,440 Therms Annually		4,612,636.7	3.5027	16,156,683	
33	> 6,440 to ≤ 64,400 Therms Annually		<u>4,515,931.1</u>	3.1427	14,192,217	
34	Subtotal		9,128,567.8			
35	Rider CC		9,128,567.8	0.0010	9,129	
36	Gas Procurement Charge		9,128,567.8	0.0166	<u>151,534</u>	
37	Subtotal				40,377,242	
38	STAS				<u>0</u>	
39	Base Rate Revenue				40,377,242	
40	Gas Cost		9,128,567.8	5.3891	49,194,765	
41	Merchant Function Charge		<u>9,128,567.8</u>	0.0196	<u>178,920</u>	
42	Total Rate Schedule SGSS	317,107	9,128,567.8		89,750,927	9.8319
43 Rate Schedule NSS - Negotiated Sales Service						
44	Customer Charge					
45	>540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
46	Commodity Charge:					
47	>540,000 to ≤ 1,074,000 Therms Annually		<u>65,000.0</u>	0.0932	<u>6,058</u>	
48	Subtotal		65,000.0		19,846	
49	STAS				<u>0</u>	
50	Base Rate Revenue				19,846	
51	Gas Cost - Commodity		65,000.0 (workpaper)		267,085	
52	Gas Cost - Demand		<u>660.0</u>		<u>5,051</u>	
53	Total Rate Schedule NSS	12	65,000.0		291,982	4.4920

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 7
Page 8 of 12
Witness: C. Y. Lai

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule LGSS - Large General Sales Service</u>					
2	Customer Charge:					
3	≤ 110,000 Therms Annually		506	215.00	108,790	
4	> 110,000 to ≤540,000 Therms Annually		396	685.00	271,260	
5	> 540,000 to ≤1,074,000 Therms Annually		24	1,800.00	43,200	
6	> 1,074,000 to ≤ 3,400,000 Therms Annually		0	2,800.00	0	
7	> 3,400,000 to ≤7,500,000 Therms Annually		0	5,400.00	0	
8	> 7,500,000. Therms Annually		0	8,000.00	0	
9	Commodity Charge:					
10	≤ 110,000 Therms Annually		342,086.0	2.0523	702,063	
11	> 110,000 to ≤540,000 Therms Annually		521,979.3	1.9186	1,001,469	
12	> 540,000 to ≤1,074,000 Therms Annually		150,675.2	1.3812	208,113	
13	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.1820	0	
14	> 3,400,000 to ≤7,500,000 Therms Annually		0.0	0.9784	0	
15	> 7,500,000. Therms Annually		<u>0.0</u>	0.5684	<u>0</u>	
16	Subtotal		1,014,740.5		2,334,895	
17	Gas Procurement Charge					
18	≤ 540,000 Therms Annually		864,065.3	0.0166	14,343	
19	> 540,000 Therms Annually		150,675.2	0.0166	<u>2,501</u>	
20	Subtotal				2,351,739	
21	STAS - ≤ 540,000 Therms Annually				0	
22	STAS - > 540,000 Therms Annually				<u>0</u>	
23	Base Rate Revenue					
24	Gas Cost - ≤ 540,000 Therms Annually		864,065.3	5.3891	4,656,534	
25	Gas Cost - > 540,000 Therms Annually		<u>150,675.2</u>	5.3891	<u>812,004</u>	
26	Total Rate Schedule LGSS	926	1,014,740.5		7,820,277	7.7067

27 Tariff Sales Summary by Rate Class						
28	Base Rate Revenue				179,812,274	
29	STAS				0	
30	Rider USP				22,763,845	
31	Merchant Function Charge				1,573,774	
32	Gas Procurement Charge				386,459	
33	Rider CC				23,281	
34	Gas Cost				<u>125,461,892</u>	
35	Total Residential Sales	3,377,134	23,280,676.1		330,021,525	
36	Base Rate Revenue				40,216,579	
37	STAS				0	
38	Merchant Function Charge				178,920	
39	Gas Procurement Charge				151,534	
40	Rider CC				9,129	
41	Gas Cost				<u>49,194,765</u>	
42	Total Small General Sales	317,107	9,128,567.8		89,750,927	
43	Base Rate Revenue				19,846	
44	STAS				0	
45	Gas Cost				<u>272,136</u>	
46	Total Negotiated Sales	12	65,000		291,962	
47	Base Rate Revenue				2,334,895	
48	STAS				0	
49	Gas Procurement Charge				16,844	
50	Gas Cost				<u>5,468,538</u>	
51	Total Large General Sales	926	1,014,741		<u>7,820,277</u>	
52	Total Tariff Sales	3,695,179	33,488,984.4		427,884,711	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 7
Page 9 of 12
Witness: C. Y. Lai

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	1,069,855		20.60	22,039,013	
3	Commodity Charge:					
4	All Gas Consumed		8,134,026.3	4.7354	38,517,868	
5	Rider USP - Universal Service Plan		8,134,026.3	0.9778	7,953,451	
6	Rider CC		8,134,026.3	0.0010	8,134	
7	Choice Administration Charge		8,134,026.3	0.0499	<u>405,888</u>	
8	Subtotal				68,924,354	
9	STAS				0	
10	Base Rate Revenue				68,924,354	
11	Gas Cost		<u>8,134,026.3</u>	0.7266	<u>5,910,184</u>	
12	Total Rate Schedule RDS	1,069,855	8,134,026.3		74,834,538	9.2002
13 Rate Schedule RCC - Residential Distribution Service (CAP)						
14	Customer Charge	257,325		20.60	5,300,895	
15	Commodity Charge:					
16	All Gas Consumed		2,512,973.7	4.7354	11,899,936	
17	Redistribution of CAP Shortfall resulting from proposed rates				<u>(2,301,468)</u>	
18	Subtotal				14,899,363	
19	STAS				0	
20	Base Rate Revenue				14,899,363	
21	Gas Cost		<u>2,512,973.7</u>	0.7266	<u>1,825,927</u>	
22	Total Rate Schedule RCC	257,325	2,512,973.7		16,725,290	6.6556
23 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)						
24	Customer Charge	0		20.60	0	
25	Commodity Charge:					
26	All Gas Consumed		0.0	4.7354	0	
27	Rider USP - Universal Service Plan		0.0	0.9778	0	
28	Rider CC		0.0	0.0010	0	
29	Choice Administration Charge		0.0	0.0499	0	
30	Subtotal				0	
31	STAS				0	
32	Base Rate Revenue				0	
33	Gas Cost		<u>0.0</u>	0.7266	<u>0</u>	
34	Total Rate Schedule PRDGDS	0	0.0		0	0.0000
35 Rate Schedule SCD - Small Commercial Distribution (Choice)						
36	Customer Charge					
37	≤ 6,440 Therms Annually	92,826		27.75	2,575,922	
38	> 6,440 to ≤ 64,400 Therms Annually	6,753		55.50	374,792	
39	Commodity Charge:					
40	≤ 6,440 Therms Annually		1,439,173.0	3.5027	5,040,991	
41	> 6,440 to ≤ 64,400 Therms Annually		<u>709,871.4</u>	3.1427	2,230,913	
42	Subtotal		2,149,044.4			
43	Rider CC		2,149,044.4	0.0010	2,149	
44	Choice Administration Charge		2,149,044.4	0.0499	<u>107,237</u>	
45	Subtotal				10,332,004	
46	STAS				0	
47	Base Rate Revenue				10,332,004	
48	Gas Cost		<u>2,149,044.4</u>	0.7266	<u>1,561,496</u>	
49	Total Rate Schedule SCD	99,579	2,149,044.4		11,893,500	5.5343

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 7
Page 10 of 12
Witness: C. Y. Lai

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule SGDS - Small General Distribution Service						
2	Customer Charge:					
3	≤ 6,440 Therms Annually	7,846		27.75	217,727	
4	> 6,440 to ≤ 64,400 Therms Annually	19,230		55.50	1,067,265	
5	Commodity Charge:					
6	Priority 1 - Aggregation					
7	≤ 6,440 Therms Annually		33,869.2	3.2846	111,247	
8	> 6,440 to ≤ 64,400 Therms Annually		<u>735,338.3</u>	3.1196	2,293,961	
9	Subtotal		769,207.5			
10	All Other - Aggregation					
11	≤ 6,440 Therms Annually		168,025.7	3.2846	551,897	
12	> 6,440 to ≤ 64,400 Therms Annually		<u>2,925,492.6</u>	3.1196	9,126,367	
13	Subtotal		3,093,518.3			
14	Rider CC		3,862,725.8	0.0010	3,863	
15	Choice Administration Charge	27,076		13.67	<u>370,129</u>	
16	Subtotal				13,742,456	
17	STAS				0	
18	Subtotal				13,742,456	
19	Flex	108	22,200.0 (workpaper)		34,785	
20	Priority 1 Gas Cost		<u>769,207.5</u>	1.0203	<u>784,822</u>	
21	Total Rate Schedule SGDS	27,184	3,884,925.8		14,562,063	3.7484
22 Rate Schedule SDS - Small Distribution Service						
23	Customer Charge:					
24	> 64,400 to ≤ 110,00 Therms Annually	2,110		215.00	453,650	
25	> 110,000 to ≤ 540,000 Therms Annually	2,505		685.00	1,715,925	
26	Commodity Charge:					
27	> 64,400 to ≤ 110,00 Therms Annually		1,457,699.7	2.0523	2,991,637	
28	> 110,000 to ≤ 540,000 Therms Annually		<u>4,363,484.9</u>	1.9186	<u>8,371,782</u>	
29	Subtotal		5,821,184.6		13,532,994	
30	Choice Administration Charge	4,615		13.67	<u>63,087</u>	
31	Subtotal				13,596,081	
32	STAS				0	
33	Flexed Deliveries	108	180,700.0 (workpaper)		199,061	
34	Total Rate Schedule SDS	4,723	6,001,884.6		13,795,142	2.2985
35 Rate Schedule LDS - Large Distribution Service						
36	Customer Charge:					
37	> 540,000 to ≤ 1,074,000 Therms Annually	566		1,800.00	1,018,800	
38	> 1,074,000 to ≤ 3,400,000 Therms Annually	326		2,800.00	912,800	
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		5,400.00	259,200	
40	> 7,500,000 Therms Annually	<u>12</u>		8,000.00	<u>96,000</u>	
41	Total	952			2,286,800	
42	Commodity Charge:					
43	> 540,000 to ≤ 1,074,000 Therms Annually		3,587,382.6	1.3812	4,954,893	
44	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,193,800.0	1.1820	4,957,072	
45	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,616,000.0	0.9784	1,581,094	
46	> 7,500,000 Therms Annually		<u>775,000.0</u>	0.5684	<u>440,510</u>	
47	Total Deliveries		10,172,182.6		11,933,569	
48	Choice Administration Charge	952		13.67	<u>13,014</u>	
49	Subtotal				14,233,383	
50	STAS				0	
51	Flexed Deliveries	228	9,102,000.0 (workpaper)		3,679,929	
52	Total Rate Schedule LDS	1,180	19,274,182.6		17,913,312	0.9294

Columbia Gas of Pennsylvania, Inc.
 Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
 For the 12 Months Ended December 31, 2016

Exhibit No. 103
 Schedule No. 7
 Page 11 of 12
 Witness: C. Y. Lai

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
2	Customer Charge:					
3	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
4	> 540,000 to <= 1,074,000 Therms Annually	36		1,149.00	41,364	
5	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	
6	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
7	> 7,500,000 Therms Annually	0		7,322.00	0	
8	Commodity Charge:					
9	All Gas Consumed		146,000.0	0.0932	13,607	
10	Choice Administration Charge	36		13.67	492	
11	Subtotal				55,463	
12	STAS				0	
13	Flexed	<u>12</u>	<u>2,710,000.0</u>	(workpaper)	<u>341,249</u>	
14	Total Rate Schedule MLDS - Class I	48	2,856,000.0		396,712	0.1389
15	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
16	Customer Charge:					
17	> 2,146,000 to <= 3,400,000 Therms Annually	12		2,050.00	24,600	
18	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
19	> 7,500,000 Therms Annually	0		7,322.00	0	
20	Commodity Charge:					
21	> 2,146,000 to <= 3,400,000 Therms Annually		260,000.0	0.4453	115,778	
22	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	0.3851	0	
23	> 7,500,000 Therms Annually		0.0	0.3335	0	
24	Total Deliveries		260,000.0		115,778.0	
25	Choice Administration Charge	12		13.67	164	
26	Subtotal				140,542	
27	STAS				0	
28	Flex	<u>60</u>	<u>2,402,000.0</u>	(workpaper)	<u>907,678</u>	
29	Total Rate Schedule MLDS - Class II	72	2,662,000.0		1,048,220	0.3938

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 7
Page 12 of 12
Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				75,456,244
3	STAS				0
4	Rider USP				7,953,451
5	Rider CC				8,134
6	Choice Administration Charge				405,888
7	Gas Cost				<u>7,736,111</u>
8	Total Residential Distribution Service	1,327,180	10,647,000		91,559,828
9	Base Rate Revenue				37,357,922
10	STAS				0
11	Rider CC				6,012
12	Choice Administration Charge				540,453
13	Gas Cost				<u>2,346,318</u>
14	Total Small Distribution Service (SCD, SGDS, SDS)	131,486	12,035,855		40,250,705
15	Base Rate Revenue	1,180	19,274,183		17,900,298
16	Choice Administration Charge				13,014
17	STAS				0
18	Total Large Distribution Service				17,913,312
19	Base Rate Revenue				1,444,276
20	Choice Administration Charge				656
21	STAS				0
22	Total Main Line Distribution Service	120	5,518,000		1,444,932
23	Total Distribution Service	1,459,966	47,475,037.4		151,168,777
24	Total Company Throughput	5,155,145	80,964,021.8		579,053,488
25	Other Operating Revenue				
26	487 - Forfeited Discounts				1,431,975
27	488 - Miscellaneous Service Revenues				150,000
28	493 - Rent from Gas Property				144,269
29	495 - Prior Yr. Rate Refund - Net.				0
30	495 - Off System Sales				0
31	495 - Other Gas Revenues - Other				290,645
32	496 - Provision For Rate Refunds				0
33	Total Other Operating Revenue				2,016,889
34	Total Company Revenue				581,070,377

Columbia Gas of Pennsylvania, Inc.
 Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
 For the 12 Months Ended December 31, 2016

Witness: M. P. Balmert

Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Total Revenues							
2	Residential Sales - RSS, RDGSS	3,377,134	23,280,676.1	\$303,828,729	\$26,192,796	\$330,021,525	8.62%	9.27%
3	Small General Service (≤ 64,400 Therms Annually) - SGSS	317,107	9,128,567.8	\$86,434,344	\$3,316,583	\$89,750,927	3.84%	5.57%
4	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	902	864,065.3	\$6,864,558	(\$110,098)	\$6,754,460	-1.60%	9.49%
5	Large General Sales Service (> 540,000 Therms Annually) - LGSS	24	150,675.2	\$1,139,097	(\$73,279)	\$1,065,818	-6.43%	14.39%
6	Negotiated Sales Service - NSS	12	65,000.0	\$292,008	(\$26)	\$291,982	-0.01%	0.00%
7	Residential Distribution Service (Choice) - RDS, RDGDS, RCC	1,327,180	10,647,000.0	\$81,995,969	\$9,563,859	\$91,559,828	11.66%	9.27%
8	Small Commercial Distribution Service (Choice) - SCD	99,579	2,149,044.4	\$10,604,902	\$1,288,598	\$11,893,500	12.15%	5.57%
9	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS	27,184	3,884,925.8	\$13,034,025	\$1,528,038	\$14,562,063	11.72%	5.57%
10	Small Distribution Service - SDS	4,723	6,001,884.6	\$11,904,460	\$1,890,682	\$13,795,142	15.88%	9.49%
11	Large Distribution Service - LDS	1,180	19,274,182.6	\$15,453,189	\$2,460,123	\$17,913,312	15.92%	14.39%
12	Main Line Distribution Service Class I - MLDS	48	2,856,000.0	\$396,279	\$433	\$396,712	0.11%	0.00%
13	Main Line Distribution Service Class II - MLDS	72	2,662,000.0	\$1,048,602	(\$382)	\$1,048,220	-0.04%	0.00%
14	Other Gas Department Revenue			\$1,902,988	\$113,901	\$2,016,889	5.99%	5.99%
15	Total Revenues	<u>5,155,145</u>	<u>80,964,021.8</u>	<u>\$534,899,150</u>	<u>\$ 46,171,228</u>	<u>\$ 581,070,378</u>	<u>8.63%</u>	<u>8.63%</u>
16	Base Rates Revenue Only							
17	Residential Sales - RSS, RDGSS	3,377,134	23,280,676.1	\$154,667,108	\$25,145,166	\$179,812,274	16.26%	15.11%
18	Small General Service (< 64,400 Therms Annually) - SGSS	317,107	9,128,567.8	\$36,418,008	\$3,798,571	\$40,216,579	10.43%	10.64%
19	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	902	864,065.3	\$2,147,971	(\$64,389)	\$2,083,582	-3.00%	12.55%
20	Large General Sales Service (> 540,000 Therms Annually) - LGSS	24	150,675.2	\$316,621	(\$65,308)	\$251,313	-20.63%	15.10%
21	Negotiated Sales Service - NSS	12	65,000.0	\$19,872	(\$26)	\$19,846	-0.13%	-0.04%
22	Residential Distribution Service (Choice) - RDS, RDGDS, RCC	1,327,180	10,647,000.0	\$67,094,594	\$8,361,650	\$75,456,244	12.46%	15.11%
23	Small Commercial Distribution Service (Choice) - SCD	99,579	2,149,044.4	\$9,041,472	\$1,181,146	\$10,222,618	13.06%	10.64%
24	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS	27,184	3,884,925.8	\$12,245,727	\$1,157,522	\$13,403,249	9.45%	10.64%
25	Small Distribution Service - SDS	4,723	6,001,884.6	\$11,904,460	\$1,827,595	\$13,732,055	15.35%	12.55%
26	Large Distribution Service - LDS	1,180	19,274,182.6	\$15,453,189	\$2,447,109	\$17,900,298	15.84%	15.10%
27	Main Line Distribution Service Class I - MLDS	48	2,856,000.0	\$396,279	(\$59)	\$396,220	-0.01%	-0.04%
28	Main Line Distribution Service Class II - MLDS	72	2,662,000.0	\$1,048,602	(\$546)	\$1,048,056	-0.05%	-0.04%
29	Total Base Rates Revenues	<u>5,155,145</u>	<u>80,964,021.8</u>	<u>\$310,753,903</u>	<u>\$43,788,431</u>	<u>\$354,542,334</u>	<u>14.09%</u>	<u>14.09%</u>
30	STAS							
31	Residential Sales - RSS, RDGSS			\$0	\$0	\$0	0.00%	0.00%
32	Small General Service (< 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
33	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
34	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
35	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
36	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$0	\$0	\$0	0.00%	0.00%
37	Small Commercial Distribution Service (Choice) - SCD			\$0	\$0	\$0	0.00%	0.00%
38	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
39	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
40	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
41	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
42	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
43	Total STAS			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>0.00%</u>

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 8
Page 2 of 8
Witness: M. P. Balmert

Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Rider CC							
2	Residential Sales - RSS, RDGSS			\$2,953	\$2,328	\$23,281	10.00%	11.11%
3	Small General Service (< 64,400 Therms Annually) - SGSS			\$8,216	\$913	\$9,129	10.00%	11.12%
4	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
5	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
6	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
7	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$7,321	\$813	\$8,134	10.00%	11.11%
8	Small Commercial Distribution Service (Choice) - SCD			\$1,934	\$215	\$2,149	10.00%	11.12%
9	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$3,476	\$387	\$3,863	10.02%	11.12%
10	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
11	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
12	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
13	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
14	Total Rider CC			\$41,900	\$4,656	\$46,556	10.00%	11.11%
15	Choice Administration Charge							
16	Residential Sales - RSS, RDGSS			\$0	\$0	\$0	0.00%	0.00%
17	Small General Service (< 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
18	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
19	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
20	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
21	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$0	\$405,888	\$405,888	100.00%	0.00%
22	Small Commercial Distribution Service (Choice) - SCD			\$0	\$107,237	\$107,237	100.00%	0.00%
23	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$0	\$370,129	\$370,129	100.00%	0.00%
24	Small Distribution Service - SDS			\$0	\$63,087	\$63,087	100.00%	0.00%
25	Large Distribution Service - LDS			\$0	\$13,014	\$13,014	100.00%	0.00%
26	Main Line Distribution Service Class I - MLDS			\$0	\$492	\$492	100.00%	0.00%
27	Main Line Distribution Service Class II - MLDS			\$0	\$164	\$164	100.00%	0.00%
28	Total Choice Administration Charge			\$0	\$960,011	\$960,011	100.00%	0.00%
29	Gas Procurement Charge							
30	Residential Sales - RSS, RDGSS			\$1,618,007	(\$1,231,548)	\$386,459	-76.12%	-76.12%
31	Small General Service (< 64,400 Therms Annually) - SGSS			\$634,435	(\$482,901)	\$151,534	-76.12%	-76.12%
32	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$60,053	(\$45,710)	\$14,343	-76.12%	-76.12%
33	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$10,472	(\$7,971)	\$2,501	-76.12%	-76.12%
34	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
35	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$0	\$0	\$0	0.00%	-76.12%
36	Small Commercial Distribution Service (Choice) - SCD			\$0	\$0	\$0	0.00%	-76.12%
37	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	-76.12%
38	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	-76.12%
39	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	-76.12%
40	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
41	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
42	Total Gas Procurement Charge			\$2,322,967	(\$1,768,130)	\$554,837	-76.12%	-76.12%

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2016

Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Universal Service Plan Rider							
2	Residential Sales - RSS, RDGSS			\$20,486,995	\$2,276,850	\$22,763,845	11.11%	11.11%
3	Small General Service (< 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
4	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
5	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
6	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
7	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$7,157,943	\$795,508	\$7,953,451	11.11%	11.11%
8	Small Commercial Distribution Service (Choice) - SCD			\$0	\$0	\$0	0.00%	0.00%
9	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
10	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
11	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
12	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
13	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
14	Total Universal Service Charge			\$27,644,938	\$3,072,358	\$30,717,296	11.11%	11.11%
15	Merchant Function Charge							
16	Residential Sales - RSS, RDGSS			\$1,573,774	\$0	\$1,573,774	0.00%	0.00%
17	Small General Service (< 64,400 Therms Annually) - SGSS			\$178,920	\$0	\$178,920	0.00%	0.00%
18	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
19	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
20	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
21	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$0	\$0	\$0	0.00%	0.00%
22	Small Commercial Distribution Service (Choice) - SCD			\$0	\$0	\$0	0.00%	0.00%
23	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
24	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
25	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
26	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
27	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
28	Total Merchant Function Charge			\$1,752,694	\$0	\$1,752,694	0.00%	0.00%
29	Gas Cost							
30	Residential Sales - RSS, RDGSS			\$125,461,892	\$0	\$125,461,892	0.00%	0.00%
31	Small General Service (< 64,400 Therms Annually) - SGSS			\$49,194,765	\$0	\$49,194,765	0.00%	0.00%
32	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$4,656,534	\$0	\$4,656,534	0.00%	0.00%
33	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$812,004	\$0	\$812,004	0.00%	0.00%
34	Negotiated Sales Service - NSS			\$272,136	\$0	\$272,136	0.00%	0.00%
35	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$7,736,111	\$0	\$7,736,111	0.00%	0.00%
36	Small Commercial Distribution Service (Choice) - SCD			\$1,561,496	\$0	\$1,561,496	0.00%	0.00%
37	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$784,822	\$0	\$784,822	0.00%	0.00%
38	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
39	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
40	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
41	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
42	Total Gas Cost			\$190,479,760	\$0	\$190,479,760	0.00%	0.00%

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 8
Page 4 of 8
Witness: M. P. Balmert

Line No.	Description	RSS/RDG/RGSS					MLDS/NSS (6)
		Total (1)	RDS/ RDGDS/RCC (2)	SGSS/SCD/SGDS (3)	SDS/LGSS (4)	LDS/LGSS (5)	
1	Determination of Revenue Distribution						
2	Rate Base (Exhibit 111, Schedule 3, Page 2, Line 12)	\$1,325,130,928	\$957,922,206	\$227,445,754	\$58,019,730	\$81,361,248	\$381,990
3							
4	Utilized Return @ Current Rates (Exhibit 111, Schedule 3, Page 2, Line 14)	1.00000	0.89804	1.34730	1.31067	0.84227	36.21020
5	Proposed Utilized Return	1.00000	0.94300	1.20130	1.20130	0.84275	26.96200
6	Change In Utilized Return	0.00000	0.04496	(0.14600)	(0.10937)	0.00048	(9.24820)
7	Rate of Return Requested	8.140%	7.676%	9.779%	9.779%	6.860%	219.471%
8	Net Operating Income @ Requested Return (Line 2 x Line 7)	\$107,865,658	\$73,530,109	\$22,241,920	\$5,673,749	\$5,581,523	\$838,357
9	Net Operating Income @ Current Rates (Exhibit 111, Sch. 3, Page 2, Line 11)	\$80,316,826	\$52,142,757	\$18,573,108	\$4,608,814	\$4,153,794	\$838,353
10	Income Deficiency (Line 8 - Line 9)	\$27,548,832	\$21,387,352	\$3,668,812	\$1,064,935	\$1,427,729	\$4
11	Gross Conversion Factor	<u>1.67602331</u>	<u>1.67602331</u>	<u>1.67602331</u>	<u>1.67602331</u>	<u>1.67602331</u>	<u>1.67602331</u>
12	Revenue Required Increase (Exhibit 102 Sch. 3 Page 3)	46,172,484	35,845,700	6,149,014	1,784,856	2,392,907	7
13	Percent Distribution to Rate Classes	100.00%	77.63%	13.32%	3.87%	5.18%	0.00%
14	Less: Proposed Change in STAS (Page 1 Line 30 through Line 43)	0	0	0	0	0	0
15	Less: Proposed Change Other Gas Department Revenue (Page 1 Line 14)	113,901	88,426	15,169	4,403	5,903	0
16	Less: Proposed Change in Rider CC (Page 2 Line 1 through Line 14)	4,656	3,141	1,515	0	0	0
17	Less: Shift Inc. Emergency Repairs Program to USP (Witness Krajovic, Statement 12)	100,000	100,000	0	0	0	0
18	Less: Shift Emergency Repairs Program to USP (Witness Krajovic, Statement 12)	500,000	500,000	0	0	0	0
19	Less: Shift CAP Application Administration Chg to USP (Witness Krajovic, Statement 12)	170,000	170,000	0	0	0	0
20	Less: Proposed Change in Choice Admin. Charge Revenue (Page 2 Line 15 through Line 28)	960,011	405,888	477,366	63,087	13,014	656
21	Less: Proposed Change in Gas Procurement Revenue (Page 2 Line 29 through Line 42)	<u>(1,768,130)</u>	<u>(1,231,548)</u>	<u>(482,901)</u>	<u>(45,710)</u>	<u>(7,971)</u>	<u>0</u>
22	Proposed Increase to Base Revenue	\$46,092,046	\$35,809,793	\$6,137,865	\$1,763,076	\$2,381,961	(\$649)
23	Percent Distribution to Rate Classes	100.00%	77.68%	13.32%	3.83%	5.17%	0.00%
24	Current Base Revenue	\$310,753,903	\$221,761,702	\$57,705,207	\$14,052,431	\$15,769,810	\$1,464,753
25	Current Percent Distribution of Rate Classes	100.00%	71.36%	18.57%	4.52%	5.08%	0.47%
26	Proposed Base Revenue	\$356,845,949	\$257,571,495	\$63,843,072	\$15,815,507	\$18,151,771	\$1,464,104
27	Proposed Percent Distribution of Rate Classes	100.00%	72.18%	17.89%	4.43%	5.09%	0.41%

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2016

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$		
1	Residential Rate Design (RSS, RGS, RDS, RDGDS, RCC)									
2	Total Revenue @ Current Rates				\$385,824,698					
3	Less: STAS				0					
4	Less: Gas Cost Revenue				133,198,003					
5	Less: Gas Procurement Charge				1,618,007					
6	Less: Rider CC				28,274					
7	Less: Merchant Function Charge				1,573,774					
8	Less: Choice Administration Charge				0					
9	Less: Rider USP				27,644,938					
10	Plus: Proposed Increase to Base Rates				35,809,793					
11	Proposed Base Revenue				\$257,571,495					
12	Less: Customer Charge Revenue (Exhibit 103, Sch 1)	4,704,314	20.60	96,908,868	78,797,260	35.53%	16.75	18,111,608		
13	Net Volumetric Gas Revenue				160,662,627					
14	All Gas Consumed (Exhibit 103, Sch. 1)			33,927,676.1	4.7354	160,661,117	142,964,442	64.47%	4.2138	17,696,675
15	Total Base Revenue Charge						100.00%	35,808,283		
16	Rider USP - Universal Service Plan									
17	Universal Service Plan Rider @ Current Rate				27,644,938					
18	Plus: Shift Inc. Emergency Repairs Program to USP (Witness Krajovic, Statement 12)				100,000					
19	Plus: Shift Emergency Repairs Program to USP (Witness Krajovic, Statement 12)				500,000					
20	Plus: Shift CAP Application Administration Chg to USP (Witness Krajovic, Statement 12)				170,000					
21	Plus: Redistribution of CAP shortfall resulting from proposed rates				2,301,468					
22	Expected Change in Universal Service Plan Rider Rate			31,414,702.4	0.9778	30,716,406		0.8800		

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 8
Page 6 of 8
Witness: M. P. Balmert

Line No.	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> \$	<u>Proposed Revenue</u> \$	<u>Current Revenue</u> \$	<u>Percent of Current Revenue</u> %	<u>Current Rate</u> \$	<u>Proposed Inc. (Dec.)</u> \$
1	Small General Service Rate Design ≤ 64,440 Thms Annually (SGSS, SCD, SGDS)							
2	Total Revenue @ Current Rates			\$110,073,271				
3	Less: STAS			0				
4	Less: Gas Cost Revenue			51,541,083				
5	Less: Gas Procurement Charge			634,435				
6	Less: Rider CC			13,626				
7	Less: Merchant Function Charge			178,920				
8	Less: Choice Administration Charge			0				
9	Less: Rider USP			0				
10	Plus: Proposed Increase to Base Rates			<u>6,137,865</u>				
11	Proposed Base Revenue			\$63,843,072				
12	Less: Less Flex Revenue (SGDS)			\$34,785				
13	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) ≤ 6,440 Thms	379,294	27.75	10,525,409	8,059,999	13.98%	21.25	2,465,410
14	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 6,440 to ≤ 64,440 Thms	64,468	55.50	<u>3,577,974</u>	3,094,464	5.37%	48.00	483,510
15	Net Volumetric Gas Revenue			\$49,704,904				
16	All Gas Consumed Rate			15,140,338.0	3.2829	49,704,216		
17	SGSS,SCD @ uniform rate			11,277,612.2	3.2829	37,023,273		
18	SGDS @ uniform rate			3,862,725.8	3.2829	12,680,943		
19	Intra-Class Adjustment - SGDS to SGSS/SCD (Exhibit BEE-2)			597,433				
20	Less Than 6,440 Therms Annually - SGSS, SCD			6,051,809.7	3.5027	21,197,674	18,993,604	3.1385 2,204,070
21	6,440 - 64,400 Therms Annually - SGSS, SCD			<u>5,225,802.5</u>	3.1427	<u>16,423,032</u>	16,401,181	3.1385 21,851
22	Total SGSS,SCD			11,277,612.2	3.3359	37,620,706	35,394,785	61.37%
23	Less Than 6,440 Therms Annually - SGDS			201,894.9	3.2846	663,144	581,276	2.8791 81,868
24	6,440 - 64,400 Therms Annually - SGDS			<u>3,660,830.9</u>	3.1196	<u>11,420,366</u>	10,539,898	2.8791 880,468
25	Total SGDS			3,862,725.8	3.1282	12,083,510	11,121,174	19.28% 100.00%
26	Total Base Revenue Charge							6,137,177

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 8
Page 7 of 8
Witness: M. P. Balmert

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$		
1	Small Distribution Service Rate Design (SDS/LGSS)									
2	Total Revenue @ Current Rates				\$18,769,018					
3	Less: STAS				0					
4	Less: Gas Cost Revenue				4,656,534					
5	Less: Choice Administration Charge				0					
6	Less: Gas Procurement Charge				60,053					
7	Plus: Proposed Increase to Base Rates				<u>1,763,076</u>					
8	Proposed Base Revenue				\$15,815,507					
9	Less: Flex Revenue				199,061					
10	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 64,400 to ≤ 110,000 Thms	2,616	215.00	562,440	444,720		170.00	117,720		
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 110,000 to ≤ 540,000 Thms	2,901	685.00	<u>1,987,185</u>	1,856,640		640.00	130,545		
12	Net Volumetric Gas Revenue			6,685,249.9	1.9546	\$13,066,821				
13	> 64,400 to ≤ 110,000 Therms Annually (Exhibit 103, Sch. 1)			1,799,785.7	2.0523	3,693,700	3,177,796	27.51%	1.6738	515,904
14	> 110,000 to ≤ 540,000 Therms Annually (Exhibit 103, Sch. 1)			4,885,464.2	1.9186	\$9,373,121	8,374,214	<u>72.49%</u>	1.6738	998,907
15	Total Base Revenue Charge						100.00%	764,169		
16	Large Distribution Service Rate Design (LDS/LGSS)									
17	Total Revenue @ Current Rates				\$16,592,286					
18	Less: STAS				0					
19	Less: Gas Cost Revenue				812,004					
20	Less: Choice Administration Charge				0					
21	Less: Gas Procurement Charge				10,472					
22	Plus: Proposed Increase to Base Rates				<u>2,381,961</u>					
23	Proposed Base Revenue				\$18,151,771					
24	Less: Flex Revenue				3,679,929					
25	Less: Customer Charge Revenue (Exhibit 103, Sch. 1)									
26	> 540,000 to ≤ 1,074,000 Thms	590	1,800.00	1,062,000	767,000		1,300.00	295,000		
27	> 1,074,000 to ≤ 3,400,000 Therms Annually	326	2,800.00	912,800	749,800		2,300.00	163,000		
28	> 3,400,000 to ≤ 7,500,000 Therms Annually	48	5,400.00	259,200	230,400		4,800.00	28,800		
29	> 7,500,000 Therms Annually	12	8,000.00	<u>96,000</u>	88,800		7,400.00	7,200		
30	Net Volumetric Gas Revenue				12,141,842					
31	Usage Charge (Exhibit 103, Sch. 1)									
32	> 540,000 to ≤ 1,074,000 Thms			3,738,057.8	1.3812	5,163,160	4,360,329	42.52%	1.1359	802,831
33	> 1,074,000 to ≤ 3,400,000 Therms Annually			4,193,800.0	1.1820	4,957,030	4,186,251	40.83%	0.9982	770,779
34	> 3,400,000 to ≤ 7,500,000 Therms Annually			1,616,000.0	0.9784	1,581,159	1,335,301	13.02%	0.8263	245,858
35	> 7,500,000 Therms Annually			775,000.0	0.5684	<u>440,493</u>	<u>372,000</u>	<u>3.63%</u>	0.4800	<u>68,493</u>
36	Total Base Revenue Charge				12,141,842	10,253,881	100.00%	1,887,961	4,269,922	

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2016

Exhibit No. 103
Schedule No. 8
Page 8 of 8
Witness: M. P. Balmert

Line No.	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> \$	<u>Proposed Revenue</u> \$	<u>Current Revenue</u> \$	<u>Percent of Current Revenue</u> %	<u>Current Rate</u> \$	<u>Proposed Inc. (Dec.)</u> \$		
1	Main Line Service Rate Design - Class I (NSS and MLDS-I) and MLDS Class II									
2	Total Revenue @ Current Rates				\$1,736,889					
3	Less: STAS				0					
4	Less: Gas Cost Revenue				272,136					
5	Plus: Proposed Increase to Base Rates				(649)					
6	Proposed Base Revenue				\$1,464,104					
7	Less: Flex Revenue				1,248,927					
8	Less: MLDS I Customer Charge Revenue (Exhibit 103, Sch. 1)									
9		0	469.34	0	0		469.34	0		
10		48	1,149.00	55,152	55,152		1,149.00	0		
11		0	2,050.00	0	0		2,050.00	0		
12		0	4,096.00	0	0		4,096.00	0		
13		0	7,322.00	0	0		7,322.00	0		
14	Less: MLDS II Customer Charge Revenue (Exhibit 103, Sch. 1)									
15		12	2,050.00	24,600	24,600		2,050.00	-		
16		0	4,096.00	0	0		4,096.00	-		
17		0	7,322.00	0	0		7,322.00	-		
18	Net Volumetric Gas Revenue				\$135,425					
19				211,000.0	0.0932	19,656	19,750	14.51%	0.0936	(94)
20										
21				260,000.0	0.4453	115,769	116,324	85.49%	0.4474	(555)
22				0.0	0.3851	0	0	0.00%	0.3869	0
23				0.0	0.3335	0	0	0.00%	0.3351	0
24								100.00%		
25	Total Base Revenue Charge								(649)	

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

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

Response: See Exhibit No. 104 Schedule 1 Page 2 and Exhibit No. 104 Schedule 2 for Operations and Maintenance Expense adjustments comparable to the normal level of revenues reported for the twelve months ending December 31, 2016, as shown in Exhibit No. 103.

Columbia Gas of Pennsylvania, Inc.
Summary Statement of Operations and Maintenance Expense at Present Rates
FTY = Future Test Year TME November 30, 2015, FFRY = Fully Forecasted Rate Year TME December 31, 2016

Line No.	Cost Element Description	Normalized HTY	Budget &	Normalized FTY	Budget &	Normalized FFRY
		Twelve Months Ended November 30, 2014	Rate Making Adjustments	Twelve Months Ended November 30, 2015	Rate Making Adjustments	Twelve Months Ended December 31, 2016
		(1)	(2)	(3)=(1)+(2)	(4)	(5)=(3)+(4)
		\$	\$	\$	\$	\$
		Exh 4, Sch1, Pg 2	Exh 104, Sch1, Pg 3	Exh 104, Sch1, Pg 3	Exh 104, Sch1, Pg 4	Exh 104, Sch1, Pg 4
		Column 5	Columns 2 & 5	Column 7	Columns 2 & 5	Column 7
1	Labor	26,669,437	1,734,764	28,404,201	2,035,098	30,439,299
2	Incentive Compensation	1,708,891	(132,891)	1,576,000	159,000	1,735,000
3	Pension	2,151,161	(422,286)	1,728,875	(910,033)	818,842
4	OPEB	-	-	-	-	-
5	Other Employee Benefits	5,081,412	(370,412)	4,711,000	379,000	5,090,000
6	Outside Services	22,176,244	(309,244)	21,867,000	262,000	22,129,000
7	Rent and Leases	1,845,329	1,085,504	2,930,833	1,698,562	4,629,395
8	Corporate Insurance	2,942,825	221,175	3,164,000	63,000	3,227,000
9	Injuries and Damages	413,698	7,606	421,304	7,846	429,150
10	Employee Expenses	1,226,899	152,101	1,379,000	(14,000)	1,365,000
11	Company Memberships	271,191	(3,191)	268,000	0	268,000
12	Utilities and Fuel Used in Company Operations	800,909	(10,670)	790,239	(4,022)	786,217
13	Advertising	49,501	910	50,411	939	51,350
14	Fleet & Other Clearing	5,751,000	63,000	5,814,000	281,000	6,095,000
15	Materials & Supplies	5,362,859	303,141	5,666,000	112,000	5,778,000
16	Other O&M	85,073	(57,073)	28,000	62,000	90,000
17	PUC, OCA, OSBA Fees	2,100,840	38,160	2,139,000	191,000	2,330,000
18	NCSC - Shared Services	30,149,560	367,158	30,516,719	1,129,571	31,646,290
19	NCSC - Shared NGD Operations	19,096,453	2,696,764	21,793,217	3,159,585	24,952,802
20	Deferred OPEB Refund Amortization	(303,697)	74,413	(229,284)	114,644	(114,640)
21	NCSC OPEB Costs Amortization	90,313	(313)	90,000	0	90,000
22	NIFIT Expense	-	-	-	-	-
23	NIFIT Amortization	405,840	-	405,840	14,415	420,255
24	Lobbying	(143,950)	(2,646)	(146,596)	(2,730)	(149,326)
25	Operation and Maintenance Expense from Budget	127,931,787	5,435,971	133,367,758	8,738,875	142,106,634
26	Rate Case Expense	1,030,000	-	1,030,000	-	1,030,000
27	Uncollectible Accounts	4,605,855	(84,444)	4,521,411	7,023	4,528,434
28	Uncollectible Accounts -Unbundled-gas	1,824,502	(86,354)	1,758,148	(5,454)	1,752,694
29	Total Rider USP	28,799,344	(1,058,996)	27,740,348	(95,410)	27,644,938
30	Interest on Customer Deposits	89,468	-	89,468	0	89,468
31	Other Adjustments	-	-	0	147,648	147,648
32	Total Operation and Maintenance Expense	164,280,956	4,226,177	168,507,133	8,792,682	177,299,816

Columbia Gas of Pennsylvania, Inc.
Statement of Operations and Maintenance Expense at Present Rates
FTY = Future Test Year TME November 30, 2015

Line No.	Cost Element Description	Normalized HTY	Witness Hanson		Budgeted	Witness Miller		Normalized FTY
		Twelve Months Ended November 30, 2014	Budget Adjustments	Reference (Statement No. 9) (Exhibit 104 Schedule 10-14)	Twelve Months Ended November 30, 2015	Rate Making Adjustments	Reference (Statement No. 4) (Exhibit 104 Schedule 2)	Twelve Months Ended November 30, 2015
		(1)	(2)	(3)	(4)=(1)+(2)	(5)	(6)	(7)=(4)+(5)
		\$	\$		\$	\$		\$
		Exh 4, Sch1, Pg 2			Exh 104, Sch1, Pg 5			
1	Labor	26,669,437	1,406,563	St 9 Pg 11, Exh 104 Sch 10 Pg 1	28,076,000	328,201	St 4 Pg 35, Ex 104 Pg 1	28,404,201
2	Incentive Compensation	1,708,891	(132,891)	St 9 Pg 11	1,576,000	0		1,576,000
3	Pension	2,151,161	(2,151,161)	St 9 Pg 12	0	1,728,875	St 4 Pg 36, Ex 104 Pg 2	1,728,875
4	OPEB	-	(780,000)	St 9 Pg 12	(780,000)	780,000	St 4 Pg 37, Ex 104 Pg 4	0
5	Other Employee Benefits	5,081,412	(370,412)	St 9 Pg 12	4,711,000	0		4,711,000
6	Outside Services	22,176,244	(860,244)	St 9 Pg 12, Exh 104 Sch 11 Pg 1	21,316,000	551,000	St 4 Pg 38, Ex 104 Pg 5	21,867,000
7	Rent and Leases	1,845,329	907,671	St 9 Pg 12, Exh 104 Sch 12 Pg 1	2,753,000	177,833	St 4 Pg 39, Ex 104 Pg 6	2,930,833
8	Corporate Insurance	2,942,825	221,175		3,164,000	0		3,164,000
9	Injuries and Damages	413,698	(13,698)		400,000	21,304	St 4 Pg 39, Ex 104 Pg 7	421,304
10	Employee Expenses	1,226,899	152,101	St 9 Pg 12	1,379,000	0		1,379,000
11	Company Memberships	271,191	(3,191)		268,000	0		268,000
12	Utilities and Fuel Used in Company Operations	800,909	420,091		1,221,000	(430,761)	St 4 Pg 40, Ex 104 Pg 8	790,239
13	Advertising	49,501	111,499		161,000	(110,589)	St 4 Pg 40, Ex 104 Pg 9	50,411
14	Fleet & Other Clearing	5,751,000	63,000		5,814,000	0		5,814,000
15	Materials & Supplies	5,362,859	303,141		5,666,000	0		5,666,000
16	Other O&M	85,073	(57,073)		28,000	0		28,000
17	PUC, OCA, OSBA Fees	2,100,840	38,160		2,139,000	0		2,139,000
18	NCSC - Shared Services	30,149,560	356,440	St 9 Pg 12, Exh 104 Sch 13 Pg 1	30,506,000	10,719	St 4 Pg 41, Ex 104 Pg 10	30,516,719
19	NCSC - Shared NGD Operations	19,096,453	2,635,547	St 9 Pg 12, Exh 104 Sch 14 Pg 1	21,732,000	61,217	St 4 Pg 41, Ex 104 Pg 13	21,793,217
20	Deferred OPEB Refund Amortization	(303,697)	151,697		(152,000)	(77,284)	St 4 Pg 42, Ex 104 Pg 16	(229,284)
21	NCSC OPEB Costs Amortization	90,313	(313)		90,000	0		90,000
22	NIFIT Expense	-	42,000		42,000	(42,000)	St 4 Pg 42, Ex 104 Pg 17	-
23	NIFIT Amortization	405,840	29,160		435,000	(29,160)	St 4 Pg 42, Ex 104 Pg 18	405,840
24	Lobbying	(143,950)	143,950		0	(146,596)	St 4 Pg 43, Ex 104 Pg 20	(146,596)
25	Operation and Maintenance Expense from Budget	127,931,787	2,613,213		130,545,000	2,822,758		133,367,758
26	Rate Case Expense	1,030,000			1,030,000	0	St 4 Pg 44, Ex 104 Pg 21	1,030,000
27	Uncollectible Accounts	4,605,855			4,605,855	(84,444)	St 4 Pg 44, Ex 104 Pg 22	4,521,411
28	Uncollectible Accounts -Unbundled-gas	1,824,502			1,824,502	(66,354)	St 4 Pg 44, Ex 104 Pg 22	1,758,148
29	Total Rider USP	28,799,344			28,799,344	(1,058,996)	St 4 Pg 45, Ex 104 Pg 23	27,740,348
30	Interest on Customer Deposits	89,468			89,468	0	St 4 Pg 29, Ex 4 Pg 35	89,468
31	Other Adjustments	-			0	0		0
32	Total Operation and Maintenance Expense	164,280,956			166,894,169	1,612,964		168,507,133

Columbia Gas of Pennsylvania, Inc.
Statement of Operations and Maintenance Expense at Present Rates
FFRY = Fully Forecasted Rate Year Period TME December 31, 2016

Line No.	Cost Element Description	Normalized FTY	Witness Hanson		Budgeted	Witness Miller		Normalized FFRY
		Twelve Months Ended November 30, 2015 (1) \$ Exh 104, Sch1, Pg 3	Budget Adjustments (2) \$	Reference (Statement No. 9) (Exhibit 104 Schedule 10-14) (3)	Twelve Months Ended December 31, 2016 (4)=(1)+(2) \$ Exh 104, Sch1, Pg 6	Rate Making Adjustments (5) \$	Reference (Statement No. 4) (Exhibit 104 Schedule 2) (6)	Twelve Months Ended December 31, 2016 (7)=(4)+(5) \$
1	Labor	28,404,201	1,737,799	St 9 Pg 13, Exh 104 Sch 10 Pg 2	30,142,000	297,299	St 4 Pg 35, Ex 104 Pg 1	30,439,299
2	Incentive Compensation	1,576,000	159,000	St 9 Pg 13	1,735,000	0		1,735,000
3	Pension	1,728,875	(91,875)	St 9 Pg 13	1,637,000	(818,158)	St 4 Pg 36, Ex 104 Pg 2	818,842
4	OPEB	-	(853,000)	St 9 Pg 13	(853,000)	853,000	St 4 Pg 37, Ex 104 Pg 4	0
5	Other Employee Benefits	4,711,000	379,000	St 9 Pg 13	5,090,000	0		5,090,000
6	Outside Services	21,867,000	262,000	St 9 Pg 13, Exh 104 Sch 11 Pg 2	22,129,000	0		22,129,000
7	Rent and Leases	2,930,833	1,484,167	St 9 Pg 13, Exh 104 Sch 12 Pg 2	4,415,000	214,395	St 4 Pg 39, Ex 104 Pg 6	4,629,395
8	Corporate Insurance	3,164,000	63,000		3,227,000	0		3,227,000
9	Injuries and Damages	421,304	(21,304)		400,000	29,150	St 4 Pg 39, Ex 104 Pg 7	429,150
10	Employee Expenses	1,379,000	(14,000)		1,365,000	0		1,365,000
11	Company Memberships	268,000	-		268,000	0		268,000
12	Utilities and Fuel Used in Company Operations	790,239	434,761		1,225,000	(438,783)	St 4 Pg 40, Ex 104 Pg 8	786,217
13	Advertising	50,411	127,589		178,000	(126,650)	St 4 Pg 40, Ex 104 Pg 9	51,350
14	Fleet & Other Clearing	5,814,000	281,000	St 9 Pg 13	6,095,000	0		6,095,000
15	Materials & Supplies	5,666,000	112,000		5,778,000	0		5,778,000
16	Other O&M	28,000	62,000		90,000	0		90,000
17	PUC, OCA, OSBA Fees	2,139,000	191,000		2,330,000	0		2,330,000
18	NCSC - Shared Services	30,516,719	1,343,281	St 9 Pg 14, Exh 104 Sch 13 Pg 2	31,860,000	(213,710)	St 4 Pg 41, Ex 104 Pg 10	31,646,290
19	NCSC - Shared NGD Operations	21,793,217	3,159,783	St 9 Pg 14, Exh 104 Sch 14 Pg 2	24,953,000	(198)	St 4 Pg 41, Ex 104 Pg 13	24,952,802
20	Deferred OPEB Refund Amortization	(229,284)	229,284		0	(114,640)	St 4 Pg 42, Ex 104 Pg 16	(114,640)
21	NCSC OPEB Costs Amortization	90,000	-		90,000	0		90,000
22	NIFIT Expense	-	-		0	0		0
23	NIFIT Amortization	405,840	29,160		435,000	(14,745)	St 4 Pg 42, Ex 104 Pg 18	420,255
24	Lobbying	(146,596)	146,596		0	(149,326)	St 4 Pg 43, Ex 104 Pg 20	(149,326)
25	Operation and Maintenance Expense from Budget	133,367,758	9,221,242		142,589,000	(482,366)		142,106,634
26	Rate Case Expense	1,030,000			1,030,000	0	St 4 Pg 44, Ex 104 Pg 21	1,030,000
27	Uncollectible Accounts	4,521,411			4,521,411	7,023	St 4 Pg 44, Ex 104 Pg 22	4,528,434
28	Uncollectible Accounts -Unbundled-gas	1,758,148			1,758,148	(5,454)	St 4 Pg 44, Ex 104 Pg 22	1,752,694
29	Total Rider USP	27,740,348			27,740,348	(95,410)	St 4 Pg 45, Ex 104 Pg 23	27,644,938
30	Interest on Customer Deposits	89,468			89,468	0	St 4 Pg 29, Ex 4 Pg 35	89,468
31	Other Adjustments	-			0	147,648	St 4 Pg 45, Ex 104 Pg 24	147,648
32	Total Operation and Maintenance Expense	168,507,133			177,728,375	(428,559)		177,299,816

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Budget Data
FTY = Future Test Year TME November 30, 2015

Line No.	Cost Element Description	December 2014 (1) \$000	January 2015 (2) \$000	February 2015 (3) \$000	March 2015 (4) \$000	April 2015 (5) \$000	May 2015 (6) \$000	June 2015 (7) \$000	July 2015 (8) \$000	August 2015 (9) \$000	September 2015 (10) \$000	October 2015 (11) \$000	November 2015 (12) \$000	Total 2015 (13)=(1) thru (12) \$000
1	Labor	1,957	2,392	2,334	2,494	2,475	2,522	2,390	2,226	2,279	2,258	2,542	2,207	28,076
2	Incentive Compensation	124	132	132	132	132	132	132	132	132	132	132	132	1,576
3	Pension	(0)	-	-	-	-	-	-	-	-	-	-	-	-
4	OPEB	(57)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(780)
5	Other Employee Benefits	336	398	398	398	398	398	398	398	398	398	398	398	4,711
6	Outside Services (Net of Deferred Credits)	417	1,145	1,246	1,694	2,053	2,451	2,247	2,081	2,236	2,042	1,909	1,796	21,316
7	Rent and Leases	135	210	210	225	222	222	244	248	249	262	262	264	2,753
8	Corporate Insurance	259	261	261	262	262	262	262	267	267	267	267	267	3,164
9	Injuries and Damages	33	33	33	33	33	33	33	33	33	33	33	33	400
10	Employee Expenses	145	112	113	112	114	112	112	112	112	112	112	112	1,379
11	Company Memberships	-	125	22	1	3	37	2	36	2	3	-	37	268
12	Utilities and Fuel Used in Company Operations	110	100	100	101	101	101	101	101	101	101	102	102	1,221
13	Advertising	5	14	14	14	14	14	14	14	14	14	14	14	161
14	Fleet	437	488	489	491	489	488	488	487	489	488	489	489	5,814
15	Materials and Supplies	381	470	432	444	455	504	430	533	549	517	491	461	5,666
16	Other O&M	43	(1)	(1)	1	(1)	(1)	(12)	0	0	0	0	0	28
17	PUC, OCA, OSBA Fees	136	175	175	175	175	175	188	188	188	188	188	188	2,139
18	NCSC - Shared Services	2,455	2,480	2,233	2,729	2,441	2,505	2,738	2,526	2,534	2,803	2,507	2,555	30,506
19	NCSC - Shared NGD Operations	1,595	1,884	2,177	1,816	1,799	1,786	1,798	1,787	1,756	1,787	1,808	1,739	21,732
20	Deferred OPEB Refund Amortization	(25)	(25)	(25)	(25)	(25)	(25)	-	-	-	-	-	-	(152)
21	NCSC OPEB costs Amortization	8	8	8	8	8	8	8	8	8	8	8	8	90
22	NIFIT Expense	-	7	6	5	11	8	5	-	-	-	-	-	42
23	NIFIT Amortization	36	36	36	36	36	36	36	36	36	36	36	36	435
24	Lobbying (Amount included in above Cost Elements)	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Operation and Maintenance Expense from Budget	8,531	10,379	10,329	11,079	11,128	11,701	11,548	11,147	11,317	11,383	11,233	10,772	130,545

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Budget Data
FFRY = Fully Forecasted Rate Year Period TME December 31, 2016

Line No.	Cost Element Description	January 2016 (1) \$000	February 2016 (2) \$000	March 2016 (3) \$000	April 2016 (4) \$000	May 2016 (5) \$000	June 2016 (6) \$000	July 2016 (7) \$000	August 2016 (8) \$000	September 2016 (9) \$000	October 2016 (10) \$000	November 2016 (11) \$000	December 2016 (12) \$000	Total 2016 (13)=(1) thru (12) \$000
1	Labor	2,543	2,477	2,635	2,607	2,656	2,510	2,397	2,443	2,421	2,715	2,366	2,372	30,142
2	Incentive Compensation	145	145	145	145	145	145	145	145	145	145	145	145	1,735
3	Pension	412	(102)	(102)	804	(102)	(102)	804	(102)	435	(102)	(102)	(102)	1,637
4	OPEB	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(853)
5	Other Employee Benefits	424	424	424	424	424	424	424	424	424	424	424	424	5,090
6	Outside Services (Net of Deferred Credits)	1,128	1,225	1,674	2,007	2,415	2,216	2,059	2,215	2,020	1,888	1,774	1,507	22,129
7	Rent and Leases	316	316	316	385	385	385	385	385	385	385	387	385	4,415
8	Corporate Insurance	267	267	268	268	268	268	270	270	270	270	270	270	3,227
9	Injuries and Damages	33	33	33	33	33	33	33	33	33	33	33	33	400
10	Employee Expenses	114	114	114	114	114	114	114	114	114	114	114	114	1,365
11	Company Memberships	125	22	1	3	37	2	36	2	3	-	37	-	268
12	Utilities and Fuel Used in Company Operations	101	101	102	102	102	102	102	102	102	103	103	103	1,225
13	Advertising	15	15	15	15	15	15	15	15	15	15	15	15	178
14	Fleet	507	509	510	508	508	508	506	508	508	508	508	507	6,095
15	Materials and Supplies	477	456	462	458	508	435	502	552	523	479	490	437	5,778
16	Other O&M	7	7	7	7	7	7	8	8	8	8	8	8	90
17	PUC, OCA, OSBA Fees	188	188	188	188	188	188	201	201	201	201	201	201	2,330
18	NCSC - Shared Services	2,610	2,310	2,821	2,565	2,563	2,942	2,600	2,576	2,848	2,578	2,613	2,834	31,860
19	NCSC - Shared NGD Operations	2,109	2,478	2,074	2,056	2,043	2,074	2,037	2,012	2,043	2,047	1,992	1,988	24,953
20	Deferred OPEB Refund Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
21	NCSC OPEB costs Amortization	8	8	8	8	8	8	8	8	8	8	8	8	90
22	NIFIT Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	NIFIT Amortization	36	36	36	36	36	36	36	36	36	36	36	36	435
24	Lobbying (Amount included in above Cost Elements)	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Operation and Maintenance Expense from Budget	11,493	10,958	11,658	12,660	12,280	12,237	12,610	11,875	12,471	11,783	11,351	11,214	142,589

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
 Labor Annualization Adjustment Summary (Normal Pay Only)

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	FTY Total Labor Adjustment		573,677
2	O&M Percentage	<u>1/</u>	<u>57.21%</u>
3	FTY O&M Labor Adjustment	Line 1 x Line 2	<u><u>328,201</u></u>
<u>FFRY Adjustment</u>			
4	FFRY Total Labor Adjustment		519,663
5	O&M Percentage	<u>1/</u>	<u>57.21%</u>
6	FFRY O&M Labor Adjustment	Line 4 x Line 5	<u><u>297,299</u></u>

1/ This Percentage is the same as used in the Budget to adjust other employee benefits expenses (e.g. medical benefits) from gross to net O&M.

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
Pension Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> <u>(1)</u> <u>\$</u>
<u>FTY Adjustment</u>			
1	TME November 2014 Cash Contributions - Actual	Exhibit 104, Schedule 2, Page 3, Ln 38	3,856,441
2	TME November 2015 Cash Contributions	Exhibit 104, Schedule 2, Page 3, Ln 39	2,187,520
3		Line 1 + Line 2	<u>6,043,961</u>
4		No. of Years	2
5	Two Year Average Gross Cash Contributions	Line 3 / Line 4	<u>3,021,981</u>
6	Portion of Gross Costs Charged to Expense	<u>1/</u>	57.21%
7	Calculated FTY Pension Expense	Line 5 x Line 6	1,728,875
8	FTY Pension Expense Per Budget	Exhibit 104, Schedule 1, Page 3, Line 3	0
9	FTY Adjustment for Pension Contributions	Line 7 - Line 8	<u><u>1,728,875</u></u>
<u>FFRY Adjustment</u>			
10	TME December 2015 Cash Contributions	Exhibit 104, Schedule 2, Page 3, Ln 40	584
11	TME December 2016 Cash Contributions	Exhibit 104, Schedule 2, Page 3, Ln 41	2,862,000
12		Line 10 + Line 11	<u>2,862,584</u>
13		No. of Years	2
14	Two Year Average Gross Cash Contributions	Line 12 / Line 13	<u>1,431,292</u>
15	Portion of Gross Costs Charged to Expense	<u>1/</u>	57.21%
16	Calculated FFRY Pension Expense	Line 14 x Line 15	818,842
17	FFRY Pension Expense Per Budget	Exhibit 104, Schedule 1, Page 4, Line 3	1,637,000
18	FFRY Adjustment for Pension Contributions	Line 16 - Line 17	<u><u>(818,158)</u></u>

1/ This Percentage is the same as used in the Budget to adjust other employee benefits expenses (e.g. medical benefits) from gross to net O&M.

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
 Pension Adjustment Detail

<u>Line No.</u>		<u>Year</u>	<u>Month</u>	<u>Monthly Gross Pension Contribution Amount</u> (1) \$
1	Actual Contribution	2013	December	3,851,489
2	Actual Contribution	2014	January	147
3	Actual Contribution		February	147
4	Actual Contribution		March	147
5	Actual Contribution		April	147
6	Actual Contribution		May	147
7	Actual Contribution		June	147
8	Actual Contribution		July	617
9	Actual Contribution		August	147
10	Actual Contribution		September	147
11	Actual Contribution		October	3,012
12	Actual Contribution		November	147
13	Actual Contribution		December	2,186,936
14	Estimated Contribution	2015	January	584
15	Estimated Contribution		February	-
16	Estimated Contribution		March	-
17	Estimated Contribution		April	-
18	Estimated Contribution		May	-
19	Estimated Contribution		June	-
20	Estimated Contribution		July	-
21	Estimated Contribution		August	-
22	Estimated Contribution		September	-
23	Estimated Contribution		October	-
24	Estimated Contribution		November	-
25	Estimated Contribution		December	-
26	Estimated Contribution	2016	January	514,000
27	Estimated Contribution		February	-
28	Estimated Contribution		March	-
29	Estimated Contribution		April	906,000
30	Estimated Contribution		May	-
31	Estimated Contribution		June	-
32	Estimated Contribution		July	905,000
33	Estimated Contribution		August	-
34	Estimated Contribution		September	537,000
35	Estimated Contribution		October	-
36	Estimated Contribution		November	-
37	Estimated Contribution		December	-
38	Twelve Months Ended November 2014	Ln 1 through Ln 12		3,856,441
39	Twelve Months Ended November 2015	Ln 13 through Ln 24		2,187,520
40	Twelve Months Ended December 2015	Ln 14 through Ln 25		584
41	Twelve Months Ended December 2016	Ln 26 through Ln 37		2,862,000

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
OPEB Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
	<u>FTY Adjustment</u>		
1	FTY Adjustment to Remove OPEB Credits	Exhibit 104, Schedule 1, Page 3, Line 4	<u>780,000</u>
	<u>FFRY Adjustment</u>		
2	FFRY Adjustment to Remove OPEB Credits	Exhibit 104, Schedule 1, Page 4, Line 4	<u>853,000</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
PolyPipe Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>
	<u>FTY Adjustment</u>		(1) \$
1	Adjustment to Remove Polypipe Credit	Budget Amount in December 2014	<u><u>551,000</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
Adjustment to Rents and Leases

Line No.	Description	No. of Months	Reference	Amount (1) \$
FTY Adjustment:				
1	York Termination of Existing Lease			
2	Monthly Lease Amount			16,883
3	Remove Dec 2014- Feb 2015 Lease Payments	3	Line 2 * (3 Months)	(50,648)
4	York New Lease Starting Mar 2015			
5	Monthly Lease Amount			37,444
6	Dec 2014- Feb 2015 Lease Payments	3	Line 5 * 3 Months	112,331
7	New Castle Termination of Existing Lease			
8	Monthly Lease Amount			6,710
9	Remove Dec 2014- Mar 2015 Lease Payments	4	Line 8 *(4 Months)	(26,840)
10	New Castle New Lease Starting Mar 2015			
11	Monthly Lease Amount			1,707
12	Dec 2014- Feb 2015 Lease Payments	3	Line 11 * 3 Months	5,121
13	South Pittsburgh Construction Office - New Lease Starting Apr 2015			
14	Monthly Lease Amount			3,867
15	Dec 2014- Mar 2015 Lease Payments	4	Line 14 * 4 Months	15,468
16	Strabane Construction Office/Warehouse - New Lease Starting Sep 2015			
17	Monthly Lease Amount			12,500
18	Dec 2014- Aug 2015 Lease Payments	9	Line 16 * 9 Months	112,500
19	PA Central Additional MOD (Homing) - New Lease Starting Mar 2015			
20	Monthly Lease Amount			3,300
21	Dec 2014- Feb 2015 Lease Payments	3	Line 20 * 3 Months	9,900
22	Total FTY Adjustment		Ln 3 + Ln 6 + Ln 9 + Ln 12 + Ln 15+ Ln 18 + Ln 21	177,833
FFRY Adjustment:				
23	York Lease Increase Starting Apr 2016			
24	Monthly Lease Increase Amount			4,529
25	Jan 2016- Mar 2016 Increase to Lease Payments	3	Line 24 * 3 Months	13,587
26	Training Center - New Lease Starting Apr 2016			
27	Monthly Lease Amount			66,936
28	Jan 2016- Mar 2016 Lease Payments	3	Line 27 * 3 Months	200,808
29	Total FFRY Adjustment		Line 25 + Line 28	214,395

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
Adjustment to Injuries and Damages

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>
			(1)
			\$
1	HTY Injuries and Damages	Exhibit 4, Schedule 1, Page 2, Line 10	413,698
<u>FTY Adjustment</u>			
2	2015 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8385%
3	FTY Incremental Adjustment for Injuries and Damages	Line 1 * Line 2	7,606
4	FTY Injuries and Damages	Line 1 + Line 3	421,304
5	FTY Injuries and Damages Per the Budget Expense	Exhibit 104, Schedule 1, Page 3, Line 9	400,000
6	FTY Adjustment for Injuries and Damages	Line 4 - Line 5	21,304
<u>FFRY Adjustment</u>			
7	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8623%
8	FFRY Incremental Adjustment for Injuries and Damages	Line 4 * Line 7	7,846
9	FFRY Injuries and Damages	Line 4 + Line 8	429,150
10	FFRY Injuries and Damages Per the Budget Expense	Exhibit 104, Schedule 1, Page 4, Line 9	400,000
11	FFRY Adjustment for Injuries and Damages	Line 9 - Line 10	29,150

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
Adjustment to Gas Used in Company Operations

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Gas Used in Company Operations	Exhibit 4, Schedule 1, Page 2, Line 13	(422,985)
<u>FTY Adjustment</u>			
2	2015 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8385%
3	FTY Incremental Gas Used in Company Operations	Line 1 x Line 2	<u>(7,776)</u>
4	FTY Adjustment for Gas Used in Company Operations	Line 1 + Line 3	<u><u>(430,761)</u></u>
<u>FFRY Adjustment</u>			
5	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8623%
6	FFRY Incremental Gas Used in Company Operations	Line 4 x Line 5	<u>(8,022)</u>
7	FFRY Adjustment for Gas Used in Company Operations	Line 4 + Line 6	<u><u>(438,783)</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
Advertising Adjustment

Line No.	Description	Reference	Amount (1) \$
1	HTY Recoverable Advertising	Exhibit 4, Schedule 1, Page 2, Line 14	49,501
<u>FTY Adjustment</u>			
2	2015 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8385%
3	FTY Incremental Recoverable Advertising	Line 1 x Line 2	910
4	FTY Recoverable Advertising	Line 1 + Line 3	<hr style="width: 100%;"/> 50,411
5	FTY Advertising Per Budget		161,000
6	FTY Adjustment for Advertising	Line 4 - Line 5	<hr style="width: 100%;"/> <hr style="width: 100%;"/> (110,589)
<u>FFRY Adjustment</u>			
7	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8623%
8	FFRY Incremental Recoverable Advertising	Line 4 x Line 7	939
9	FFRY Advertising	Line 4 + Line 8	<hr style="width: 100%;"/> 51,350
10	FFRY Advertising Per Budget		178,000
11	FFRY Adjustment for Advertising	Line 9 - Line 10	<hr style="width: 100%;"/> <hr style="width: 100%;"/> (126,650)

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
NCSC - Shared Services
Summary of Adjustments

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	Labor	Exhibit 104, Schedule 2, Page 11	302,164
2	Non-Recoverable	Exhibit 104, Schedule 2, Page 12	(167,950)
3	To Remove Phantom Stock from FTY		<u>(123,495)</u>
4	Total FTY Adjustment for NCSC - Shared Services	Line 1 + Line 2 + Line 3	<u><u>10,719</u></u>
<u>FFRY Adjustment</u>			
5	Labor	Exhibit 104, Schedule 2, Page 11	69,397
6	Non-Recoverable	Exhibit 104, Schedule 2, Page 12	(171,078)
7	To Remove Phantom Stock from FFRY		<u>(112,029)</u>
8	Total FFRY Adjustment for NCSC - Shared Services	Line 5 + Line 6 + Line 7	<u><u>(213,710)</u></u>

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
 NCSC - Shared Services
 Labor Annualization Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> <u>(1)</u> <u>\$</u>
<u>FTY Adjustment</u>			
1	November 2015 Gross Labor Charges		595,378
2		12 Months	12
3	Annualized FTY Gross Labor Charges	Line 1 x Line 2	<u>7,144,536</u>
4	FTY Gross Labor Charges		<u>6,831,179</u>
5	Gross FTY Adjustment	Line 3 - Line 4	313,357
6	Percentage of Charged to Labor	Exh. 4, Sch. 2, Page 19	<u>96.4%</u>
7	Net FTY Adjustment for Labor	Line 5 x Line 6	<u><u>302,164</u></u>
<u>FFRY Adjustment</u>			
8	December 2016 Gross Labor Charges		615,129
9		12 Months	12
10	Annualized FFRY Gross Labor Charges	Line 8 x Line 9	<u>7,381,548</u>
11	FFRY Gross Labor Charges		<u>7,309,580</u>
12	Gross Adjustment	Line 10 - Line 11	71,968
13	Percentage of Charged to Labor	Exh. 4, Sch. 2, Page 19	<u>96.4%</u>
14	Net FFRY Adjustment for Labor	Line 12 x Line 13	<u><u>69,397</u></u>

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
 NCSC - Shared Services
 Adjustment for Non-Recoverable Items

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>
			(1) \$
1	HTY Adjustment for Non-Recoverable Items	Exhibit 4, Schedule 2, Page 16, Line 12	(164,918)
	<u>FTY Adjustment</u>		
2	2015 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8385%
3	FTY Incremental Adjustment for Non-Recoverable Items	Line 1 x Line 2	(3,032)
4	FTY Adjustment for Non-Recoverable Items	Line 1 + Line 3	<u>(167,950)</u>
	<u>FFRY Adjustment</u>		
5	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8623%
6	FFRY Incremental Adjustment for Non-Recoverable Items	Line 4 x Line 5	(3,128)
7	FFRY Adjustment for Non-recoverable Items	Line 4 + Line 6	<u>(171,078)</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
NCSC - Shared NGD Operations
Summary of Adjustments

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	Labor	Exhibit 104, Schedule 2, Page 14	171,240
2	Non-Recoverable	Exhibit 104, Schedule 2, Page 15	(110,023)
3	Total FTY Adjustment for NCSC - Shared NGD Operations	Line 1 + Line 2	<u>61,217</u>
<u>FFRY Adjustment</u>			
4	Labor	Exhibit 104, Schedule 2, Page 14	111,874
5	Non-Recoverable	Exhibit 104, Schedule 2, Page 15	(112,072)
6	Total FFRY Adjustment for NCSC - Shared NGD Operations	Line 4 + Line 5	<u>(198)</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
NCSC - Shared NGD Operations
Labor Annualization Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> <u>(1)</u> <u>\$</u>
<u>FTY Adjustment</u>			
1	November 2015 Gross Labor Charges		1,136,145
2		12 Months	12
3	Annualized FTY Gross Labor Charges	Line 1 x Line 2	<u>13,633,740</u>
4	FTY Gross Labor Charges		<u>13,366,349</u>
5	Gross FTY Adjustment	Line 3 - Line 4	267,391
6	Percentage of Charged to Labor	Exh. 4, Sch. 2, Page 23	64.0%
7	Net FTY Adjustment for Labor	Line 5 x Line 6	<u>171,240</u>
<u>FFRY Adjustment</u>			
8	December 2016 Gross Labor Charges		1,208,368
9		12 Months	12
10	Annualized FFRY Gross Labor Charges	Line 8 x Line 9	<u>14,500,416</u>
11	FFRY Gross Labor Charges		<u>14,325,725</u>
12	Gross FFRY Adjustment	Line 10 - Line 11	174,691
13	Percentage of Charged to Labor	Exh. 4, Sch. 2, Page 23	64.0%
14	Gross FFRY Adjustment for Labor	Line 12 x Line 13	<u>111,874</u>

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
 NCSC - Shared NGD Operations
 Adjustment for Non-Recoverable Items

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Adjustment for Non-Recoverable Items	Exhibit 4, Schedule 2, Page 20, Line 11	(108,037)
<u>FTY Adjustment</u>			
2	2015 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8385%
3	FTY Incremental Adjustment for Non-Recoverable Items	Line 1 x Line 2	<u>(1,986)</u>
4	FTY Adjustment for Non-Recoverable Items	Line 1 + Line 3	<u><u>(110,023)</u></u>
<u>FFRY Adjustment</u>			
5	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8623%
6		Line 4 x Line 5	<u>(2,049)</u>
7	FTY Adjustment for Non-recoverable Items	Line 4 + Line 6	<u><u>(112,072)</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
CPA OPEB Deferral Passback Amortization Adjustment

Line No.	Description	Reference	Amount
			(1) \$
<u>FTY Adjustment</u>			
1	FTY Amortization Per the Budget	Exhibit 104, Schedule 1, Page 3, Line 20	(152,000)
2	Amortization Per Order (\$19,107 per Month 18 Months)	Docket No. R-2014-2406274	<u>(229,284)</u>
3	FTY Adjustment to OPEB Defferal Passback Amortization	Line 2 - Line 1	<u><u>(77,284)</u></u>
<u>FFRY Adjustment</u>			
4	FFRY Amortization Per the Budget	Exhibit 104, Schedule 1, Page 4, Line 20	0
5	Proposed Annual Amortization Per Calculation Below	Line 12	<u>(114,640)</u>
6	FFRY Adjustment to OPEB Defferal Passback Amortization	Line 5 - Line 4	<u><u>(114,640)</u></u>
<u>Calculation of Proposed Annual Amortization Amount</u>			
7	Amortization Per Order	Docket No. R-2014-2406274	343,925
8		18 Month Amortization	18
9	Monthly Amortization	Line 7 / Line 8	<u>19,107</u>
10	Actual OPEB Deferral Balance at Nov. 2014	Per Books	(369,232)
11	Total Projected Amortization Expense Dec. 2014 - Dec. 2015	\$25,308 X 1 Month + \$19,107 X 12 Months	<u>254,592</u>
12	Projected Remaining Balance at Jan 1, 2016	Line 10 + Line 11	<u><u>(114,640)</u></u>

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
 Nifit Expense Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	FTY Non-Labor Nifit Expense Per Budget:	Dec-14	-
2		Jan-15	7,000
3		Feb-15	6,000
4		Mar-15	5,000
5		Apr-15	11,000
6		May-15	8,000
7		Jun-15	5,000
8		Jul-15	-
9		Aug-15	-
10		Sep-15	-
11		Oct-15	-
12		Nov-15	-
13	Total FTY Non-Labor Nifit Expense Per Budget	Line 1 through Line 12	<u>42,000</u>
14	FTY Adjustment to Remove Non-Labor NiFit Expense		<u><u>(42,000)</u></u>
<u>FFRY Adjustment</u>			
15	FFRY Non-Labor Nifit Expense Per Budget:	Jan-16	-
16		Feb-16	-
17		Mar-16	-
18		Apr-16	-
19		May-16	-
20		Jun-16	-
21		Jul-16	-
22		Aug-16	-
23		Sep-16	-
24		Oct-16	-
25		Nov-16	-
26		Dec-16	-
27	Total FFRY Non-Labor Nifit Expense Per Budget	Line 15 through Line 26	-
28	FFRY Adjustment to Remove Non-Labor NiFit Expense		<u><u>-</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
CPA Non-Labor NiFit Amortization Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$	<u>Amount</u> (2) \$
<u>FTY Adjustment</u>				
1	FTY Amortization Per the Budget	Exh. 104, Sch. 1, Page 3, Line 23	435,000	
2	FTY Amortization Per Order	Docket No. R-2014-2406274	405,840	
3	FTY Adjustment for NiFit Amortization	Line 7 - Line 6	<u>(29,160)</u>	
<u>FFRY Adjustment</u>				
4	FFRY Amortization Per the Budget	Exh. 104, Sch. 1, Page 4, Line 23	435,000	
5	Proposed Amortization	Line 12	420,255	
6	FFRY Adjustment for NiFit Amortization	Line 4 - Line 5	<u>(14,745)</u>	

<u>Proposed Adjusted NiFit Amortization</u>				
7	Total Non-Labor NiFit Expense to be Deferred & Amortized	Exh. 104, Sch. 2, Pg. 19, Line 45		2,318,622
8	Amortization July 2013 through December 2014	(\$36,223 X 18 Months)		652,018
9	Amortization January 2015 through December 2015	(\$33,820 X 12 Months)		405,840
10		Line 7 - Line 8 - Line 9		<u>1,260,764</u>
11	Amortized Over 3 Years			3
12	Proposed Annual Nifit Amortization	Line 10 / Line 11		<u>420,255</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
CPA Non-Labor NIFit Amortization Adjustment Detail

Line No.	Month	NIFit Cost (Actual - Budget)		Total Amount
		Actual Amount (1) \$	Budget Amount (2) \$	
1	Nov-11	32,029		
2	Dec-11	1,808		
3	Jan-12	3,165		
4	Feb-12	5,755		
5	Mar-12	27,031		
6	Apr-12	22,194		
7	May-12	27,053		
8	Jun-12	38,190		
9	Jul-12	60,636		
10	Aug-12	44,657		
11	Sep-12	61,699		
12	Oct-12	40,870		
13	Nov-12	35,241		
14	Dec-12	108,209		
15	Jan-13	64,220		
16	Feb-13	60,694		
17	Mar-13	106,605		
18	Apr-13	99,193		
19	May-13	71,933		
20	Jun-13	65,997		
21	Jul-13	62,407		
22	Aug-13	57,160		
23	Sep-13	232,800		
24	Oct-13	102,631		
25	Nov-13	80,741		
26	Dec-13	115,302		
27	Jan-14	105,439		
28	Feb-14	61,290		
29	Mar-14	57,309		
30	Apr-14	219,682		
31	May-14	119,995		
32	Jun-14	(335)		
33	Jul-14	(6,148)		
34	Aug-14	50,336		
35	Sep-14	27,191		
36	Oct-14	(1,889)		
37	Nov-14	8,596		
38	Dec-14	6,935		
39	Jan-15		7,000	
40	Feb-15		6,000	
41	Mar-15		5,000	
42	Apr-15		11,000	
43	May-15		8,000	
44	Jun-15		5,000	
45	Total NIFit Costs	2,276,622	42,000	2,318,622

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
Adjustment to Lobbying

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Lobbying Expense Adjustment	Exhibit 4, Schedule 1, Page 2, Line 25	(143,950)
<u>FTY Adjustment</u>			
2	2015 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8385%
3	FTY Incremental Adjustment for Lobbying Expense	Line 1 * Line 2	(2,646)
4	FTY Adjustment for Lobbying Expense	Line 1 + Line 3	<u>(146,596)</u>
<u>FFRY Adjustment</u>			
5	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8623%
6	FFRY Incremental Adjustment for Lobbying Expense	Line 4 * Line 5	(2,730)
7	FFRY Adjustment for Lobbying Expense	Line 4 + Line 6	<u>(149,326)</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
Rate Case Expense

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> (1) \$
1	Gannett Fleming	30,000
2	Moul and Associates	52,000
3	Hewitt	12,000
4	Post and Schell	900,000
5	Legal Notices	20,000
6	Travel Expense	5,000
7	Miscellaneous: Supplies, Courier, etc.	<u>11,000</u>
8	Total Rate Case Expense	<u>1,030,000</u>
9	12 Month Normalization	<u>1,030,000</u>
10	<u>FTY Rate Case Expense</u>	<u>1,030,000</u>
11	<u>FFRY Rate Case Expense</u>	<u>1,030,000</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
Adjustment To Uncollectible Accounts Expense

<u>Line No.</u>	<u>Description</u>	<u>Detail</u> (1) \$	<u>Adjustment</u> (2) \$	<u>Base Rate</u> <u>Uncoll</u> (3) \$	<u>Unbundled</u> <u>Uncoll</u> (4) \$
<u>FTY Adjustment</u>					
1	Normal Charge-Offs Recovered Through Base Rates (DIS Billed)				
2	Total Annualized DIS Revenue	497,339,017			
3	<u>Adjustments to Annualized Revenue:</u>				
4	CAP Revenue Exhibit 103, Schedule 1, Page 3, Line 47	16,734,136			
5	Annualized DIS Revenue adjusted (Ln 2 less Lines 4)	480,604,881			
6	Uncollectible Accounts Average Write-off Rate (Exhibit 4, Sch. 2, Page 31)	0.013059562			
7	Total Annualized DIS Uncollectible Accounts	6,276,489	6,276,489		
8	Total Annualized GMB/GTS Revenue	35,214,838			
9	GMB/GTS 3 Year Average Write-off - Exhibit 4, Sch. 2, Pg 31, Ln 22		3,070		
10	Total FTY Annualized DIS & GMB/GTS Uncollectible Expense		6,279,559	4,521,411	1,758,148 [1]
11	Total Per Budget			4,605,855	1,824,502
12	Total FTY Adjustments for Uncollectible Expense			(84,444)	(66,354)
<u>FFRY Adjustment</u>					
13	Normal Charge-Offs Recovered Through Base Rates (DIS Billed)				
14	Total Annualized DIS Revenue	497,450,283			
15	<u>Adjustments to Annualized Revenue:</u>				
16	CAP Revenue Exhibit 103, Schedule 1, Page 9, Line 47	16,725,290			
17	Annualized DIS Revenue adjusted (Ln 14 less Lines 16)	480,724,993			
18	Uncollectible Accounts Average Write-off Rate (Exhibit 4, Sch. 2, Page 31)	0.013059562			
19	Total Annualized DIS Uncollectible Accounts	6,278,058	6,278,058		
20	Total Annualized GMB/GTS Revenue	35,545,872			
21	GMB/GTS 3 Year Average Write-off - Exhibit 4, Sch. 2, Pg 31, Ln 22		3,070		
22	Total FFRY Annualized DIS & GMB/GTS Uncollectible Expense		6,281,128	4,528,434	1,752,694 [2]
	Total Per Budget			4,521,411	1,758,148
	Total FTY Adjustments for Uncollectible Expense			7,023	(5,454)

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

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

Columbia Gas of Pennsylvania, Inc..
 FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
 Riders Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	Total Rider USP <u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	Total Per Budget	Exhibit 104, Sch 1, Page 3, Line 29	28,799,344
2	Total Proforma Future Test Year <u>/1</u>		<u>27,740,348</u>
3			<u><u>(1,058,996)</u></u>
<u>FFRY Adjustment</u>			
4	Total Per Budget	Exhibit 104, Sch 1, Page 4, Line 29	27,740,348
5	Total Fully Forecasted Rate Year <u>/2</u>		<u>27,644,938</u>
6			<u><u>(95,410)</u></u>

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

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

Columbia Gas of Pennsylvania, Inc..
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
Summary of Other Adjustments to the FFRY

<u>Line No.</u>	<u>Adjustment</u>	<u>Reference</u>	<u>Amount</u> <u>(1)</u> <u>\$</u>
<u>FFRY Adjustments</u>			
1	Rider Customer Choice (Rider CC) Adjustment	Witness Krajovic, Statement 12	47,648
2	Emergency Repairs Program Adjustment	Witness Krajovic, Statement 12	<u>100,000</u>
3	Total Other Adjustments to the FFRY	Line 1 + Line 2	<u><u>147,648</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16
Inflation Adjustment Percent Calculation

<u>Line No.</u>	<u>Description</u>	<u>Year</u>	<u>Calendar Quarter</u>	<u>GDP Deflator</u>
	<u>FTY</u>			
1	Forecast	2015	I	1.5486%
2	Forecast	2015	II	2.0081%
3	Forecast	2015	III	2.1880%
4	Forecast	2015	IV	<u>1.6091%</u>
5				7.3538%
6	Annual Inflation Rate to adjust to Future Test Year =			<u>1.8385%</u>
	<u>FFRY</u>			
7	Forecast	2016	I	2.0589%
8	Forecast	2016	II	1.7655%
9	Forecast	2016	III	1.7531%
10	Forecast	2016	IV	<u>1.8717%</u>
				7.4491%
11	Annual Inflation Rate to adjust to Fully Forecasted Rate Year =			<u>1.8623%</u>

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

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

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

Columbia Gas of Pennsylvania, Inc..
Statement of Rate Making Operations and Maintenance Expense by Cost Element
Normalized Test Year Twelve Months Ended November 30, 2014 and Forecasted Test Year November 30, 2015
and Fully Forecasted Rate Year Twelve Months Ending December 31, 2016

Cost Element	Twelve Months Ended		
	Exhibit 104		
	November 30, 2014	November 30, 2015	December 31, 2016
	(1)	(2)	(3)
	\$	\$	\$
Labor	26,669,437	28,404,201	30,439,299
Incentive Compensation	1,708,891	1,576,000	1,735,000
Pension	2,151,161	1,728,875	818,842
OPEB	0	0	0
Other Employee Benefits	5,081,412	4,711,000	5,090,000
Outside Services	22,176,244	21,867,000	22,129,000
Rent and Leases	1,845,329	2,930,833	4,629,395
Corporate Insurance	2,928,556	3,164,000	3,227,000
Injuries and Damages	413,698	421,304	429,150
Employee Expenses	1,226,899	1,379,000	1,365,000
Company Memberships	271,191	268,000	268,000
Utilities and Fuel Used in Company Operations	800,909	790,239	786,217
Advertising	49,501	50,411	51,350
Fleet & Other Clearing	5,751,000	5,814,000	6,095,000
Materials & Supplies	5,362,859	5,666,000	5,778,000
Other O&M	85,073	28,000	90,000
PUC, OCA, OSBA Fees	2,100,840	2,139,000	2,330,000
NCSC - Shared Services	30,149,560	30,516,719	31,646,290
NCSC - Shared NGD Operations	19,096,453	21,793,217	24,952,802
Deferred OPEB Refund Amortization	(303,697)	(229,284)	(114,640)
NCSC OPEB Costs Amortization	90,313	90,000	90,000
NIFIT Expense	0	0	0
NIFIT Amortization	405,840	405,840	420,255
Lobbying	(143,950)	(146,596)	(149,326)
Rate Case Expense	1,030,000	1,030,000	1,030,000
Uncollectible Accounts	4,605,855	4,521,411	4,528,434
Uncollectible Accounts -Unbundled-gas	1,824,502	1,758,148	1,752,694
Total Rider USP	28,799,344	27,740,348	27,644,938
Interest on Customer Deposits	89,468	89,468	89,468
Other Adjustments	0	0	147,648
Total Operation and Maintenance Expense	164,266,687	168,507,133	177,299,816

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

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

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

Columbia Gas of Pennsylvania, Inc.
Rate Case Expense

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> (1) \$
1	Gannett Fleming	30,000
2	Moul and Associates	52,000
3	Hewitt	12,000
4	Post and Schell	900,000
5	Legal Notices	20,000
6	Travel Expense	5,000
7	Miscellaneous: Supplies, Courier, etc.	<u>11,000</u>
8	Total Rate Case Expense	<u>1,030,000</u>
9	Annual Normalization (based on 12 mos.)	<u>1,030,000</u>

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

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

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

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

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

Response: For a schedule of advertising expense by major media categories for the twelve months ended November 30, 2014, and 2013, 2012 refer to Exhibit 4, Schedule 8.

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

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

Response: Columbia Gas of Pennsylvania has included the budget amount of \$200,000 in the FTY and the FFRY for Gas Technology Institute research and development expenditures.

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

33. Provide a labor productivity schedule.

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

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

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

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

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

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

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

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

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

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

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

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

Response: See Exhibit No. 4, Schedule No. 14, Pages 3 through 5, for an analysis of Account 923-Outside Services Employed, Account 928-Regulatory Commission Expense and Account 930-Miscellaneous General Expenses for the twelve months ended November 30, 2014, 2013, and 2012.

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

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

Response: Refer to Exhibit No. 4, Schedule No. 17, for intrastate operations percentages for the twelve months ended November 30, 2012, 2013 and 2014.

33. Submit a schedule showing maintenance expenses, gross plant and the relation of maintenance expenses thereto as follows:

- (i) Gas Production Maintenance Expenses per Mcf production, per \$1,000 Mcf production, and per \$1,000 of Gross Production Plant;
- (ii) Transmission Maintenance Expenses per MMCF mile and per \$1,000 of Gross Transmission Plant;
- (iii) Distribution Maintenance Expenses per customer and per \$1,000 of Gross Distribution Plant;
- (iv) Storage Maintenance Expenses per MMCF of Storage Capacity and per \$1,000 of Gross Storage Plant. This schedule shall include three years prior to the test year, the test year and one year's projection beyond the test year.

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

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

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

Response: See Exhibit No.4, Schedule No. 15, for a detailed schedule of Charitable and Civic Contributions for the company for the Twelve Months Ended November 30, 2014.

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

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

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

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

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

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

Response: See Exhibit No.4, Schedule No. 16.

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

Response: See Exhibit No.4, Schedule No. 16.

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

Response: Refer to Exhibit 4, Schedule No. 16.

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

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

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

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

Response: See Exhibit No. 4, Schedule No. 16.

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2015

	\$
Annual Depreciation Accruals related to Gas Plant in Service at November 30, 2015	45,489,569
Plus: 5 Year Amortization of Negative Net Salvage at November 30, 2015	<u>4,540,655</u>
Total	<u>50,030,224</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, 2015

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)		
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	861,264	2,271,890	121,392	3.87	18.7
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	20.6
353	LINES	50-S1.5	*	405,288	405,288	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	50-R2.5	*	1,097,852	569,716	528,136	29,778	2.71	17.7
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	*	123,010	123,010	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT			5,935,990	3,135,939	2,800,052	151,171	2.55	
DISTRIBUTION PLANT									
LAND AND LAND RIGHTS									
374.4	LAND RIGHTS	65-R3		2,309,556	651,055	1,658,501	39,419	1.71	42.1
374.5	RIGHTS-OF-WAY	75-S4		3,233,107	1,555,652	1,677,455	42,583	1.32	39.4
	TOTAL ACCOUNT 374			5,542,663	2,206,707	3,335,956	82,002	1.48	
STRUCTURES AND IMPROVEMENTS									
375.3	MEASURING AND REGULATING	60-R1.5		3,630,618	824,030	2,806,588	80,960	2.23	34.7
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5		87,670	72,639	15,031	911	1.04	16.5
375.7	OTHER DISTRIBUTION SYSTEMS								
	DISTRIBUTION SYSTEM STRUCTURES	90-R1	*	5,007,833	938,647	4,069,185	290,174	5.79	14.0
	OTHER BUILDINGS	33-S1		2,893,206	887,124	2,006,082	102,921	3.56	19.5
	TOTAL ACCOUNT 375.70			7,901,038	1,825,771	6,075,267	393,095	4.98	15.5
375.8	COMMUNICATION STRUCTURES	50-R2		16,515	6,177	10,338	335	2.03	30.9
	TOTAL ACCOUNT 375			11,635,841	2,728,617	8,907,224	475,301	4.08	

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, 2015

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF NOVEMBER 30, 2015 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3) (7)	REMAINING LIFE (8)=(5)/(6) (8)
376	MAINS							
	CAST IRON	72-R1.5	519,939	397,531	122,408	14,806	2.85	8.3
	BARE STEEL	72-R1.5	63,922,268	46,055,992	17,866,276	1,902,590	2.98	9.4
	OTHER	72-R1.5	1,038,113,894	134,519,820	903,594,074	20,597,782	1.98	43.9
	TOTAL ACCOUNT 376		1,102,556,101	180,973,343	921,582,758	22,515,178	2.04	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5	39,027,385	8,503,313	30,524,072	1,300,124	3.33	23.5
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2.5	141,117	89,069	52,048	4,643	3.29	11.2
380	SERVICES							
	BARE STEEL	50-R0.5	867,919	744,647	123,272	15,590	1.80	7.9
	OTHER	50-R0.5	419,556,629	102,911,461	316,645,168	12,079,478	2.88	26.2
	TOTAL ACCOUNT 380		420,424,549	103,656,108	316,768,440	12,095,068	2.88	
381	METERS	43-S1.5	35,175,284	15,173,270	20,002,014	865,426	2.46	23.1
381	METERS - AMR	15-S2.5	23,509,039	6,817,382	16,691,657	1,762,970	7.50	9.5
382	METER INSTALLATIONS	55-R2.5	35,334,790	11,320,688	24,014,102	687,434	1.95	34.9
383	HOUSE REGULATORS	40-S2	10,998,752	3,318,441	7,680,311	282,400	2.57	27.2
384	HOUSE REGULATOR INSTALLATIONS	35-S3	3,864,772	2,904,820	959,952	68,583	1.77	14.0
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	6,856,406	3,015,332	3,841,074	266,819	3.89	14.4
	OTHER EQUIPMENT							
387	GENERAL	30-R0.5	133,851	68,826	65,025	5,011	3.74	13.0
387.4	CUSTOMER INFORMATION SERVICES	25-R2.5	3,113,728	689,626	2,424,102	148,679	4.77	16.3
	TOTAL ACCOUNT 387		3,247,579	758,452	2,489,127	153,690	4.73	
	TOTAL DISTRIBUTION PLANT		1,698,314,279	341,465,542	1,356,848,735	40,559,638	2.39	
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	40-R2.5	49,821	48,089	1,732	118	0.24	14.7
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,056,730	1,742,734	313,996	39,906	1.94	7.9
391.11	EQUIPMENT	15-SQ	24,427	11,382	13,045	1,233	5.05	10.6
391.12	INFORMATION SYSTEMS	5-SQ	2,550,893	1,900,062	650,831	372,052	14.59	1.7
	TOTAL ACCOUNT 391		4,632,050	3,654,178	977,872	413,191	8.92	

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, 2015

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUAL	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
			AS OF NOVEMBER 30, 2015 (3)	(4)	(5)	AMOUNT (6)	RATE (7)=(6)/(3)	(8)=(5)/(6)
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	97,533	53,871	43,662	9,323	9.56	4.7
393	STORES EQUIPMENT	20-SQ	16,675	16,436	239	92	0.55	2.6
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	12,685,829	5,473,958	7,211,871	466,833	3.68	15.4
394.12	CNG FACILITIES	12-S1.5	1,953,498	1,953,286	212	90	0.00	2.4
394.5	GPS	10-SQ	2,195,621	109,781	2,085,840	227,410	10.36	9.2
	<i>TOTAL ACCOUNT 394</i>		<u>16,834,948</u>	<u>7,537,025</u>	<u>9,297,923</u>	<u>694,333</u>	<u>4.12</u>	
395	LABORATORY EQUIPMENT	20-SQ	50,661	31,717	18,944	3,080	6.08	6.2
396	POWER OPERATED EQUIPMENT	12-L3	1,435,493	1,367,201	68,292	19,926	1.39	3.4
	COMMUNICATION EQUIPMENT							
397.1	TELEPHONE	10-SQ	738,853	344,072	394,781	69,567	9.42	5.7
397.24	RADIO	15-SQ	2,444,474	1,729,110	715,364	58,099	2.38	12.3
397.5	TELEMETERING	17-R3	1,070,029	676,536	393,493	52,082	4.87	7.6
	<i>TOTAL ACCOUNT 397</i>		<u>4,253,356</u>	<u>2,749,718</u>	<u>1,503,638</u>	<u>179,748</u>	<u>4.23</u>	
398	MISCELLANEOUS EQUIPMENT	15-SQ	633,469	169,968	463,501	43,992	6.94	10.5
	<i>TOTAL GENERAL PLANT</i>		<u>28,004,006</u>	<u>15,628,203</u>	<u>12,375,803</u>	<u>1,363,803</u>	<u>4.87</u>	
	SUBTOTAL DEPRECIABLE PLANT		1,732,254,275	360,229,684	1,372,024,590	42,074,612	2.43	
	AMORTIZABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT		22,334,949	7,112,928	15,222,021	3,387,996	**	
305	STRUCTURES AND IMPROVEMENTS			(4,583)				
362	GAS HOLDERS			(1,609)				
362.1	ENVIRONMENTAL REMEDIATION			(956,223)				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		479,275	222,752				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		1,125,911	1,098,950	26,961	26,961	**	
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			39				
	SUBTOTAL AMORTIZABLE PLANT		23,940,135	7,472,254	15,248,982	3,414,957		
	NONDEPRECIABLE PLANT		172,413					
	TOTAL GAS PLANT		<u>1,756,366,823</u>	<u>367,701,938</u>	<u>1,387,273,572</u>	<u>45,489,569</u>		

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

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
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	2,838,110	157,757	(2,680,353)
2014	<u>6,014,214</u>	<u>10,941</u>	<u>(6,003,274)</u>
Total	23,095,853	392,585	(22,703,267)

Five Year Amortization of Negative Net Salvage **(4,540,655)**

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
THIRTEEN MONTHS ENDED DECEMBER 31, 2016

	\$
Annual Depreciation Accruals related to Gas Plant in Service at December 31, 2016	50,115,986
Plus: 5 Year Amortization of Negative Net Salvage at December 31, 2016	<u>4,635,342</u>
Total	<u><u>54,751,328</u></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 DECEMBER 31, 2016

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)	
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS-OF-WAY	SQUARE *	1,932	1,931	1	0	0.00	0.0
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,133,155	992,754	2,140,400	120,418	3.84	17.8
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	-	-
	<i>TOTAL ACCOUNT 352</i>		<u>967,813</u>	<u>967,798</u>	<u>16</u>	<u>1</u>		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,941	206,932	9	0	0.00	20.6
353	LINES	50-S1.5 *	405,288	405,288	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	50-R2.5 *	1,326,852	574,335	752,517	44,433	3.35	16.9
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	123,010	123,010	0	0	-	-
	<i>TOTAL UNDERGROUND STORAGE PLANT</i>		6,164,990	3,272,048	2,892,943	164,852	2.67	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	65-R3	2,401,856	681,965	1,719,891	40,965	1.71	42.0
374.5	RIGHTS-OF-WAY	75-S4	3,233,107	1,601,901	1,631,206	42,159	1.30	38.7
	<i>TOTAL ACCOUNT 374</i>		<u>5,634,963</u>	<u>2,283,866</u>	<u>3,351,097</u>	<u>83,124</u>	<u>1.48</u>	
STRUCTURES AND IMPROVEMENTS								
375.3	MEASURING AND REGULATING	60-R1.5	3,865,618	883,045	2,982,573	85,562	2.21	34.9
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5	87,670	73,869	13,801	850	0.97	16.2
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1 *	6,519,308	1,155,979	5,363,328	345,323	5.30	15.5
	OTHER BUILDINGS	33-S1	2,876,731	875,722	2,001,009	104,982	3.65	19.1
	<i>TOTAL ACCOUNT 375.70</i>		<u>9,396,038</u>	<u>2,031,701</u>	<u>7,364,337</u>	<u>450,305</u>	<u>4.79</u>	<u>16.4</u>
375.8	COMMUNICATION STRUCTURES	50-R2	16,515	6,540	9,975	331	2.00	30.1
	<i>TOTAL ACCOUNT 375</i>		13,365,841	2,995,155	10,370,686	537,048	4.02	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2016

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF NOVEMBER 30, 2015 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
376	MAINS							
	CAST IRON	72-R1.5	454,390	342,363	112,027	14,809	3.26	7.60
	BARE STEEL	72-R1.5	55,064,153	39,408,488	15,655,665	1,853,074	3.37	8.4
	OTHER	72-R1.5	1,192,195,558	145,651,545	1,046,544,013	23,804,762	2.00	44.0
	TOTAL ACCOUNT 376		1,247,714,101	185,402,396	1,062,311,705	25,672,645	2.06	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5	40,144,485	9,897,811	30,246,674	1,247,179	3.11	24.3
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2.5	141,117	94,150	46,967	4,384	3.11	10.7
380	SERVICES							
	BARE STEEL	50-R0.5	773,969	674,065	99,904	13,670	1.77	7.30
	OTHER	50-R0.5	454,253,179	112,383,099	341,870,080	12,910,907	2.84	26.5
	TOTAL ACCOUNT 380		455,027,149	113,057,164	341,969,984	12,924,577	2.84	
381	METERS	43-S1.5	36,182,184	15,981,682	20,200,502	877,483	2.43	23.0
381	METERS - AMR	15-S2.5	23,760,039	8,698,973	15,061,066	1,748,019	7.36	8.6
382	METER INSTALLATIONS	55-R2.5	36,486,290	11,922,861	24,563,429	708,729	1.94	34.7
383	HOUSE REGULATORS	40-S2	11,597,052	3,551,101	8,045,951	300,138	2.59	26.8
384	HOUSE REGULATOR INSTALLATIONS	35-S3	3,864,772	2,978,927	885,845	66,436	1.72	13.3
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	6,994,006	3,322,200	3,671,806	246,457	3.52	14.9
	OTHER EQUIPMENT							
387	GENERAL	30-R0.5	133,851	80,135	53,716	3,235	2.42	16.6
387.4	CUSTOMER INFORMATION SERVICES	25-R2.5	3,113,728	850,986	2,262,742	141,598	4.55	16.0
	TOTAL ACCOUNT 387		3,247,579	931,121	2,316,458	144,833	4.46	
	TOTAL DISTRIBUTION PLANT		1,884,159,579	361,117,407	1,523,042,170	44,561,052	2.37	
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	40-R2.5	49,821	48,219	1,602	113	0.23	14.2
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	1,859,848	1,422,297	437,551	49,500	2.66	8.8
391.11	EQUIPMENT	15-SQ	24,427	12,718	11,709	1,233	5.05	9.5
391.12	INFORMATION SYSTEMS	5-SQ	1,075,010	421,205	653,805	258,998	24.09	2.5
	TOTAL ACCOUNT 391		2,959,285	1,856,220	1,103,065	309,731	10.47	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2016

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL ACCRUAL		COMPOSITE
			AS OF NOVEMBER 30, 2015 (3)	RESERVE (4)	BOOK ACCRUAL (5)	AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	92,324	47,470	44,854	12,854	13.92	3.5
393	STORES EQUIPMENT	20-SQ	14,375	14,235	140	93	0.65	1.5
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	12,773,966	5,608,356	7,165,610	482,650	3.78	14.8
394.12	CNG FACILITIES	12-S1.5	1,953,498	1,953,286	212	104	0.01	2.0
394.5	GPS	10-SQ	3,426,839	388,538	3,038,301	356,295	10.40	8.5
	TOTAL ACCOUNT 394		18,154,303	7,950,180	10,204,123	839,049	4.62	
395	LABORATORY EQUIPMENT	20-SQ	36,715	21,073	15,642	1,854	5.05	8.4
396	POWER OPERATED EQUIPMENT	12-L3	1,435,493	1,355,830	79,663	26,331	1.83	3.0
	COMMUNICATION EQUIPMENT							
397.1	TELEPHONE	10-SQ	799,153	67,903	731,250	84,357	10.56	8.7
397.24	RADIO	15-SQ	1,469,532	57,008	1,412,524	117,984	8.03	12.0
397.5	TELEMETERING	17-R3	1,333,806	735,828	597,978	66,315	4.97	9.0
	TOTAL ACCOUNT 397		3,602,492	860,739	2,741,752	268,656	7.46	
398	MISCELLANEOUS EQUIPMENT	15-SQ	1,058,484	193,810	864,674	74,092	7.00	11.7
	TOTAL GENERAL PLANT		27,403,291	12,347,776	15,055,515	1,532,773	5.59	
	SUBTOTAL DEPRECIABLE PLANT		1,917,727,860	376,737,231	1,540,990,628	46,258,677	2.41	
	AMORTIZABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT		25,523,894	9,443,231	16,080,663	3,857,309	**	
305	STRUCTURES AND IMPROVEMENTS			(4,583)				
362	GAS HOLDERS			(1,609)				
362.1	ENVIRONMENTAL REMEDIATION			(797,692)				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		479,275	235,240				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		1,125,911	1,125,911				
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			39				
	SUBTOTAL AMORTIZABLE PLANT		27,129,080	10,000,537	16,080,663	3,857,309		
	NONDEPRECIABLE PLANT		172,413					
	TOTAL GAS PLANT		1,945,029,353	386,737,768	1,557,071,291	50,115,986		

* Indicates the use of an interim survivor curve and retirement date.
** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2011	5,725,389	53,234	(5,672,155)
2012	3,151,214	25,333	(3,125,881)
2013	2,838,110	157,757	(2,680,353)
2014	6,014,214	10,941	(6,003,274)
2015	<u>5,697,574</u>	<u>2,536</u>	<u>(5,695,038)</u>
Total	23,426,502	249,801	(23,176,701)
Five Year Amortization of Negative Net Salvage			(4,635,342)

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. 106, 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, 2015
"FTY Schedule"

Line No.	Description	Annualized Twelve Months Ended Nov. 30, 2014	Adjustments	Annualized Twelve Months Ended Nov. 30, 2015
		\$	\$	\$
1	FICA	2,058,091	116,163	2,174,254
2	FUTA & SUTA	221,927	0	221,927
3	Property Tax	547,250	2,957	550,207
4	Capital Stock	269,204	(88,395)	180,809
5	License and Franchise	279	0	279
6	Sales and Use	108,396	0	108,396
7	Other	6,899	0	6,899
8	Total Taxes Other Than Income Taxes	<u>3,212,046</u>	<u>30,725</u>	<u>3,242,771</u>

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended December 31, 2016
"FFTY Schedule"

Line No.	Description	Annualized Twelve Months Ended Nov. 30, 2015	Adjustments	Annualized Twelve Months Ended Dec 31, 2016
		\$	\$	\$
1	FICA	2,174,254	159,123	2,333,377
2	FUTA & SUTA	221,927	0	221,927
3	Property Tax	550,207	0	550,207
4	Capital Stock	180,809	(180,809)	0
5	License and Franchise	279	0	279
6	Sales and Use	108,396	0	108,396
7	Other	6,899	0	6,899
8	Total Taxes Other Than Income Taxes	<u>3,242,771</u>	<u>(21,686)</u>	<u>3,221,085</u>

Columbia Gas Pennsylvania, Inc.
 Taxes Other Than Income Taxes
 To Annualized Level of FICA Tax
 Twelve Months Ended November 30, 2015
 "FTY Schedule"

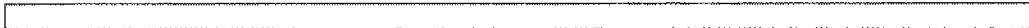
<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Net Labor Annualized for FTY (TME 11/30/15)	28,404,201	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FTY (TME 11/30/15)	<u>1,576,000</u>	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.2523%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FTY (TME 11/30/15)	2,174,254	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at HTY (TME 11/30/14)	<u>2,058,091</u>	Exhibit 6, Schedule 2, Page 2, Line 1
6	Total FICA Tax Adjustment - FTY	<u><u>116,163</u></u>	

Columbia Gas Pennsylvania, Inc.
 Taxes Other Than Income Taxes
 To Annualized Level of FICA Tax
 Twelve Months Ended December 31, 2016
 "FFTY Schedule"

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Net Labor Annualized for FFRY (TME 12/31/16)	30,439,299	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FFRY (TME 11/30/16)	<u>1,735,000</u>	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.2523%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FFRY (TME 12/31/16)	2,333,377	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at FTY (TME 11/30/15)	<u>2,174,254</u>	
6	Total FICA Tax Adjustment - FFRY	<u><u>159,123</u></u>	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of Property Tax
Twelve Months Ended November 30, 2015
"FTY Schedule"

<u>Line No.</u>	<u>Description</u>	<u>* Annualized Nov. 30, 2015</u>
		\$
1	2014 PURTA Tax on property as of 12/31/2014	156,797
2	Locally Assessed PA Property Tax - Latest Paid	11,391
3	WV Tax Year as of 12/31/2014 Assessed Value on Stored Gas	19,191,190
4	2013 WV Tax Year Effective Tax Rate	<u>0.01990594</u>
5	Annualized Estimated WV Property Tax on Stored Gas	<u>382,019</u>
6	Total Property Tax Expense - Annualized	550,207
7	Property Tax Expense - HTY Normalized	<u>547,250</u>
8	Total Property Tax Adjustment	<u><u>2,957</u></u>
9	* Based on most current available information, per 2013 PURTA.	



Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of Property Tax
Twelve Months Ended December 31, 2016
"FFTY Schedule"

<u>Line No.</u>	<u>Description</u>	<u>* Annualized Dec. 31, 2016</u>
		\$
10	2015 PURTA Tax on property as of 12/31/2015	156,797
11	Locally Assessed PA Property Tax - Latest Paid	11,391
12	WV Tax Year as of 12/31/2015 Assessed Value** on Stored Gas	19,191,190
13	2013 WV Tax Year Effective Tax Rate	<u>0.01990594</u>
14	Annualized Estimated WV Property Tax on Stored Gas	<u>382,019</u>
15	Total Property Tax Expense - Annualized	550,207
16	Property Tax Expense - FTY Normalized	<u>550,207</u>
17	Total Property Tax Adjustment	<u><u>0</u></u>
18	* Based on most current available information, per 2013 PURTA	
	** Based on estimated WV storage for year ending 12/31/2014	

Columbia Gas Pennsylvania, Inc.
 Taxes Other Than Income Taxes
 To Annualized Level of Capital Stock Tax
 Twelve Months Ended November 30, 2015
 "FTY Schedule"

<u>Line</u> <u>No.</u> <u>Description</u>	* Annualized Nov. 30, 2015 \$
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	<u>401,797,581</u>
4 2015 Capital Stock Tax Rate	0.00045
5 Annualized Capital Stock Tax	<u>180,809</u>
6 Capital Stock Tax Expense - HTY Normalized	<u>269,204</u>
7 Total Capital Stock Tax Adjustment	<u>(88,395)</u>

8 * Based on most current available information, per 2013 Return.



Columbia Gas Pennsylvania, Inc.
 Taxes Other Than Income Taxes
 To Annualized Level of Capital Stock Tax
 Twelve Months Ended December 31, 2016
 "FFTY Schedule"

<u>Line</u> <u>No.</u> <u>Description</u>	* Annualized Dec. 31, 2016 \$
9 Capital Stock Value - Per 2013 Return	417,130,030
10 Allocating Percentage - Per 2013 Return	0.963243
11 Capital Stock Taxable Value - Per 2013 Return	<u>401,797,581</u>
12 2016 Capital Stock Tax Rate	0.00000 **
13 Annualized Capital Stock Tax	<u>0</u>
14 Capital Stock Tax Expense - FTY Normalized	<u>180,809</u>
15 Total Capital Stock Tax Adjustment	<u>(180,809)</u>

16 * Based on most current available information, per 2013 Return.

** Capital Stock Rate has phased out to zero in year 2016.

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 Exhibit 6, Schedule 3.

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>“FTY Schedule” For the 12 Months Ended 11/30/2015</u>	<u>“FFTY schedule” For the 12 Months Ended 12/31/2016</u>
Property – Storage	381,770	382,019
License/Franchise	2,164	2,164
Ohio CAT	-	-

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

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

a.	Actual test year	\$22,435,108
b.	Future test year	\$27,509,190
c.	Fully Forecasted test year	\$30,712,048
d.	Proposed Fully Forecasted Test Year	\$30,712,048

Response: See Exhibit No. 107, Page 16, 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.107, Page 16, 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:

- a. See Exhibit No.7, Pages 2-4.
- b. See Exhibit No. 102, Schedule No.3, Page 4, for interest calculation.

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

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

Response: See Exhibit No.7, Page 6.

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

Response:

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

- a. Tax depreciation is based on all rate base items claimed at the end of the test year. Federal tax depreciation of \$37,324,709 is the annual tax depreciation at the end of the fully forecasted rate year.
- b. See Exhibit No. 107, Page 5.

COLUMBIA GAS OF PENNSYLVANIA, INC.

Tax & Book Depreciation Expense

Exhibit No.107

Witness: P. Fischer

Page 3 of 19

	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	0.0833				
		Tax Depreciation	1,944,197	Less: 11 mos.	2,091,394		731,988
					(190,127)	0.35	(66,544)
	2015			Fiscal Year Ending 11/2015			
	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	432,904,104	0.065350159	28,290,352	N/A	28,290,352	0.35	9,901,623
Other-MAPCO	-	-	-	N/A	-	0.35	-
Book Depr. Normalized	-	-	-	27,679,837	(27,679,837)	0.35	(9,687,943)
Total	693,575,534		28,318,447	41,908,602	614,298	0.35	215,004
		Allocation	0.9167	Less: 1 mo.	(51,192)		(17,917)
		Tax Depreciation	25,958,576		563,107	0.35	197,087
				Pro Forma Adjustments	143,919	0.35	50,372
Total Test Year Tax Depreciation			27,902,773	Total Test Year	516,899	0.35	180,915

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

Exhibit No. 107
 Witness: P. Fischer
 Page 3a of 19

	2016			Fiscal Year Ending 12/2016			
	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	574,910,104	0.064873819	37,296,614	N/A	37,296,614	0.35	13,053,815
Other-MAPCO	-	-	-	N/A	-	0.35	-
Book Depr. Normalized	-	-	-	37,221,269	(37,221,269)	0.35	(13,027,444)
Total	835,581,534		37,324,709	51,450,034	79,128	0.35	27,695
		Allocation	1.0000				
		Tax Depreciation	37,324,709				
				Less: 0 mo.	-		-
					79,128	0.35	27,695
				Pro Forma Adjustments	(1,010,078)	0.35	(353,527)
Total Test Year Tax Depreciation			37,324,709	Total Test Year	(930,950)	0.35	(325,833)

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

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

Response: See Exhibit No. 107, Page 5.

COLUMBIA GAS OF PENNSYLVANIA, INC.

CALCULATION OF DEFERRED TAX BALANCES

Sub Account	Book Balance 11/30/14	Pro-Forma Adjustments Existing Rates	Pro-Forma Balance 11/30/14	Deferred Tax Activity 12/1/14-11/30/15	Pro-Forma Adjustments Proposed Rates	Pro-Forma Tax Balance 11/30/15	Pro-Forma Tax Balance 12/31/15	Pro-Forma Tax Balance 01/31/16	Pro-Forma Tax Balance 02/28/16	Pro-Forma Tax Balance 03/31/16	Pro-Forma Tax Balance 04/30/16
Account 190 - Deferred Income Taxes											
19001000	1,733,643	-	1,733,643	305,038	-	2,038,681	2,064,101	2,061,531	2,058,961	2,056,391	2,053,821
19002000	549,751	-	549,751	96,730	-	646,481	654,542	653,727	652,912	652,097	651,282
19001000	(1,541)	-	(1,541)	(159)	-	(1,700)	(1,713)	(1,713)	(1,713)	(1,713)	(1,713)
19002000	(489)	-	(489)	(50)	-	(539)	(543)	(543)	(543)	(543)	(543)
19005000	2,454,024	-	2,454,024	175,516	-	2,629,540	2,644,166	2,656,828	2,669,490	2,682,152	2,694,814
19006000	778,190	-	778,190	55,657	-	833,847	838,485	842,500	846,515	850,530	854,545
19005000	15,471,269	-	15,471,269	(2,389,751)	-	13,081,518	12,882,372	12,024,742	11,167,112	10,309,482	9,451,852
Subtotal Rate Base	20,984,847	-	20,984,847	(1,757,019)	-	19,227,828	19,081,410	18,237,072	17,392,734	16,548,396	15,704,058
19001000/19005000	1,284,513	(1,284,513)	-	-	-	-	-	-	-	-	-
19002000/19006000	407,329	(407,329)	-	-	-	-	-	-	-	-	-
19002000/19006000	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	(1,757,019)	-	19,227,828	19,081,410	18,237,072	17,392,734	16,548,396	15,704,058
Account 255 - Deferred Investment Tax Credits											
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	-	-	-	-	-	-	-	-	-
Account 282 - Deferred Income Taxes-Depreciation											
Various	(254,389,998)	(72,027)	(254,462,025)	(39,655,150)	-	(294,117,175)	(295,528,849)	(296,260,344)	(296,986,983)	(297,706,978)	(298,417,646)
Excess Accel Tax Depr & Other Property Differences - Fed	(254,389,998)	(72,027)	(254,462,025)	(39,655,150)	-	(294,117,175)	(295,528,849)	(296,260,344)	(296,986,983)	(297,706,978)	(298,417,646)
Subtotal Rate Base	(254,389,998)	(72,027)	(254,462,025)	(39,655,150)	-	(294,117,175)	(295,528,849)	(296,260,344)	(296,986,983)	(297,706,978)	(298,417,646)
28205100	(116,155,405)	116,155,405	-	-	-	-	-	-	-	-	-
28206100	(99,251,658)	99,251,658	-	-	-	-	-	-	-	-	-
28205000	-	-	-	-	-	-	-	-	-	-	-
28205000	(95,847)	95,847	-	-	-	-	-	-	-	-	-
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)	(39,655,150)	-	(294,117,175)	(295,528,849)	(296,260,344)	(296,986,983)	(297,706,978)	(298,417,646)
Account 283-Deferred Income Taxes-Other											
28305000	-	-	-	-	-	-	-	-	-	-	-
28306000	-	-	-	-	-	-	-	-	-	-	-
Legal Liability-Lease on G.O. Bldg - Fed	-	-	-	-	-	-	-	-	-	-	-
Legal Liability-Lease on G.O. Bldg. - St	-	-	-	-	-	-	-	-	-	-	-
Subtotal Rate Base	-	-	-	-	-	-	-	-	-	-	-
28301000/28305000	(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)	(41,412,169)	-	(274,889,347)	(276,447,439)	(278,023,272)	(279,594,249)	(281,158,582)	(282,713,588)

COLUMBIA GAS OF PENNSYLVANIA, INC.

CALCULATION OF DEFERRED TAX BALANCES

Sub Account	Pro-Forma Tax Balance 05/31/16	Pro-Forma Tax Balance 06/30/16	Pro-Forma Tax Balance 07/31/16	Pro-Forma Tax Balance 08/31/16	Pro-Forma Tax Balance 09/30/16	Pro-Forma Tax Balance 10/31/16	Pro-Forma Tax Balance 11/30/16	Pro-Forma Tax Balance 12/31/16	Deferred Tax Activity 1/1/16-12/31/16	Pro-Forma Adjustments Proposed Rates	Pro-Forma Tax Balance 12/31/16
Account 190 - Deferred Income Taxes											
19001000 Tax Inventory Adj - Fed	2,051,251	2,048,681	2,046,111	2,043,541	2,040,971	2,038,401	2,035,831	2,033,266	(5,415)	-	2,033,266
19002000 Tax Inventory Adj - St	650,467	649,852	648,837	648,022	647,207	646,392	645,577	644,764	(1,717)	-	644,764
19001000 Capitalized Inventory - Fed	(1,713)	(1,713)	(1,713)	(1,713)	(1,713)	(1,713)	(1,713)	(1,700)	-	-	(1,700)
19002000 Capitalized Inventory - St	(543)	(543)	(543)	(543)	(543)	(543)	(543)	(539)	-	-	(539)
19005000 Customer Advances - Fed	2,707,476	2,720,138	2,732,800	2,745,462	2,758,124	2,770,786	2,783,448	2,796,107	168,567	-	2,796,107
19006000 Customer Advances - St	858,560	862,575	866,590	870,605	874,620	878,635	882,650	886,667	52,820	-	886,667
19005000 Federal Net Operating Loss	8,594,222	7,736,592	6,878,962	6,021,332	5,163,702	4,306,072	3,448,442	2,590,812	(10,490,706)	-	2,590,812
Subtotal Rate Base	14,859,720	14,015,382	13,171,044	12,326,706	11,482,368	10,638,030	9,793,692	8,949,377	(10,278,451)	-	8,949,377
19001000/19005000 Reg Liability Tax Method Change Repair - Fed	-	-	-	-	-	-	-	-	-	-	-
19002000/19006000 Reg Liability Tax Method Change Repair - St	-	-	-	-	-	-	-	-	-	-	-
19002000/19006000 Pennsylvania Net Operating Loss- St	-	-	-	-	-	-	-	-	-	-	-
All Other Deferred 190 Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Subtotal Non Rate Base	-	-	-	-	-	-	-	-	-	-	-
Total Account 190	14,859,720	14,015,382	13,171,044	12,326,706	11,482,368	10,638,030	9,793,692	8,949,377	(10,278,451)	-	8,949,377
Account 255 - Deferred Investment Tax Credits											
Investment Tax Credits (1962-1989)	-	-	-	-	-	-	-	-	-	-	-
Job Development Tax Credits (1971-1988)	-	-	-	-	-	-	-	-	-	-	-
Total Account 255 (Non Rate Base)	-	-	-	-	-	-	-	-	-	-	-
Account 282 - Deferred Income Taxes-Depreciation											
Various Excess Accel Tax Depr & Other Property Differences - Fed	(299,116,479)	(299,801,707)	(300,472,038)	(301,128,556)	(301,772,588)	(302,403,709)	(303,024,660)	(303,643,348)	(20,810,293)	11,284,120	(303,643,348)
Subtotal Rate Base	(299,116,479)	(299,801,707)	(300,472,038)	(301,128,556)	(301,772,588)	(302,403,709)	(303,024,660)	(303,643,348)	(20,810,293)	11,284,120	(303,643,348)
28205100 SFAS 109 Offset - Fed	-	-	-	-	-	-	-	-	-	-	-
28206100 SFAS 109 Offset - St	-	-	-	-	-	-	-	-	-	-	-
28205000 Non-Utility Other - Fed	-	-	-	-	-	-	-	-	-	-	-
28205000 Non-Utility Book Gain on Sale Property - Fed	-	-	-	-	-	-	-	-	-	-	-
Subtotal Non Rate Base	-	-	-	-	-	-	-	-	-	-	-
Total Account 282	(299,116,479)	(299,801,707)	(300,472,038)	(301,128,556)	(301,772,588)	(302,403,709)	(303,024,660)	(303,643,348)	(20,810,293)	11,284,120	(303,643,348)
Account 283-Deferred Income Taxes-Other											
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	-	-	-	-	-	-	-	-	-	-	-
All Other Deferred 283 Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Subtotal Non Rate Base	-	-	-	-	-	-	-	-	-	-	-
Total Account 283	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Taxes	(284,256,759)	(285,788,325)	(287,300,994)	(288,801,850)	(290,290,220)	(291,765,679)	(293,230,968)	(294,693,971)	(31,088,744)	11,284,120	(294,693,971)

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

Deferred Taxes at 11-30-15 \$ 294,117,175 A

Projected Deferred Taxes
 at 12/2016 \$ 314,927,468

Increase in Deferred Taxes \$ 20,810,293

	Per Regulatory Books					Per Reg. Sec. 1.167	Difference
Balance Deferred Taxes		B^	C	=B*C	D	=(B*C)+D	
11/30/2015	294,117,175	-	365/365	-	294,117,175	294,117,175	-
Jan-16	295,851,366	1,734,191	335/365	1,591,655	294,117,175	295,708,830	(142,536)
Feb-16	297,585,557	1,734,191	304/365	1,444,367	295,708,830	297,153,197	(432,360)
Mar-16	299,319,748	1,734,191	273/365	1,297,080	297,153,197	298,450,277	(869,471)
Apr-16	301,053,939	1,734,191	243/365	1,154,545	298,450,277	299,604,821	(1,449,119)
May-16	302,788,130	1,734,191	212/365	1,007,256	299,604,821	300,612,077	(2,176,053)
Jun-16	304,522,322	1,734,191	182/365	864,720	300,612,078	301,476,797	(3,045,525)
Jul-16	306,256,513	1,734,191	151/365	717,432	301,476,798	302,194,229	(4,062,283)
Aug-16	307,990,704	1,734,191	120/365	570,145	302,194,230	302,764,374	(5,226,329)
Sep-16	309,724,895	1,734,191	92/365	437,111	302,764,375	303,201,486	(6,523,409)
Oct-16	311,459,086	1,734,191	61/365	289,824	303,201,486	303,491,309	(7,967,777)
Nov-16	313,193,277	1,734,191	31/365	147,287	303,491,310	303,638,597	(9,554,680)
Dec-16	314,927,468	1,734,191	1/365	4,751	303,638,597	303,643,348	(11,284,120)

^20,810,293/12=1,734,191

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

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

Response: See Exhibit No. 107, Page 7 and 7a.

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

Response: See Exhibit No. 107, Pages 8 and 9.

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

Response:

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
 AS OF NOVEMBER 30, 2015

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	8,543		0		0		8,543	3,312
2	1972	7,581		0		0		7,581	4,800
3	1973	27,919		0		0		27,919	4,248
4	1974	61,222		0		0		61,222	5,292
5	1975	2,599		18,869		0		21,468	13,548
6	1976	378		21,834		0		22,212	14,016
7	1977	8		39,529		0		39,537	24,984
8	1978	8		136,712		0		136,720	24,492
9	1979	0		137,039		0		137,039	29,892
10	1980	0		544,814		0		544,814	34,968
11	1981	0		365,488		0		365,488	42,588
12	1982	0		459,882		0		459,882	43,452
13	1983	0		49,827		303,176		353,003	33,348
14	1984	0		1,426		290,637		292,063	34,020
15	1985	0		0		296,723		296,723	39,132
16	1986	0		78,150		0		78,150	8,148
17	Total	<u>108,258</u>		<u>1,853,570</u>		<u>890,536</u>		<u>2,852,364</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.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF DECEMBER 31, 2016

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	4,955		0		0		4,955	3,312
2	1972	2,381		0		0		2,381	4,800
3	1973	23,318		0		0		23,318	4,248
4	1974	55,490		0		0		55,490	5,292
5	1975	822		5,969		0		6,791	13,548
6	1976	119		6,909		0		7,028	14,016
7	1977	4		12,467		0		12,471	24,984
8	1978	7		110,180		0		110,187	24,492
9	1979	0		104,656		0		104,656	29,892
10	1980	0		506,932		0		506,932	34,968
11	1981	0		319,351		0		319,351	42,588
12	1982	0		412,809		0		412,809	43,452
13	1983	0		44,728		272,148		316,876	33,348
14	1984	0		1,246		253,962		255,208	34,020
15	1985	0		0		254,329		254,329	39,132
16	1986	0		69,322		0		69,322	8,148
17	Total	<u>87,096</u>		<u>1,594,569</u>		<u>780,439</u>		<u>2,462,104</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.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
 AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES
 FTY = FUTURE TEST YEAR TME 11/30/15, FFTY = FULLY FORECASTED TEST YEAR TME 12/31/16**

Line No.	Description	Pro Forma At Historic Test Year Base Rates	FTY Adjustments @ Present Rates	See note	FTY Test Year (3=1+2)	FFTY Adjustments @ Present Rates	FFTY Test Year (5=3+4)	Adjustments (6)	FFTY @ Proposed Rates (7=5+6)
		(1)	(2)		(3=1+2)	(4)	(5=3+4)	(6)	(7=5+6)
		\$	\$		\$	\$	\$	\$	\$
1	Operating Revenues	546,895,741	(12,439,960)		534,455,781	443,369	534,899,150	46,172,484	581,071,634
2	Net Gas Purchased for Resale	(195,884,112)	5,104,587		(190,779,525)	299,765	(190,479,760)	0	(190,479,760)
3	Operation and Maintenance Expense	(164,280,957)	(4,226,176)		(168,507,133)	(8,792,683)	(177,299,816)	(602,992)	(177,902,808)
4	Depreciation & Amortization Expense	(43,956,806)	(6,073,418)		(50,030,224)	(4,721,104)	(54,751,328)	0	(54,751,328)
5	Taxes Other Than Income Taxes	(3,212,046)	(30,725)		(3,242,771)	21,686	(3,221,085)	0	(3,221,085)
6	Net Operating Income Before Income Taxes	139,561,820	(17,665,692)		121,896,128	(12,748,967)	109,147,161	45,569,492	154,716,653
7	Investment in Subsidiary Income	0	0		0	0	0	0	0
8	Non-Utility Income - Net	0	0		0	0	0	0	0
9	Interest Charges	0	0		0	0	0	0	0
10	Net Income Before Income Taxes	139,561,820	(17,665,692)		121,896,128	(12,748,967)	109,147,161	45,569,492	154,716,653
11	Less: Investment in Subsidiary Income	0	0		0	0	0	0	0
12	Net Income Before Income Taxes	139,561,820	(17,665,692)		121,896,128	(12,748,967)	109,147,161	45,569,492	154,716,653
13	Statutory Adjustments (Page 9, Line 31)	(58,708,586)	(15,839,080)		(74,547,666)	(10,053,765)	(84,601,431)	0	(84,601,431)
14	Deductible State Income Tax	(6,012,554)	2,875,618		(3,136,936)	1,950,015	(1,186,921)	(3,186,674)	(4,373,595)
15	Taxable Income	74,840,680	(30,629,154)		44,211,526	(20,852,717)	23,358,809	42,382,818	65,741,627
16	Federal Income Tax	26,194,238	(10,720,204)		15,474,034	(7,298,451)	8,175,583	14,833,986	23,009,569
17	Federal Net Operating Loss Carryforward	0	0		0	0	0	0	0
18	Deferred Federal Income Tax - Net	14,082,034	4,138,518		18,220,552	2,410,704	20,631,255	0	20,631,255
19	Tax Refund Amortization	(1,363,141)	(227,190)		(1,590,331)	908,760	(681,571)	0	(681,571)
20	Flow Back of Excess Deferred Income Taxes	(311,811)	223,415		(88,396)	0	(88,396)	0	(88,396)
21	Effect of CNIT Deferred Tax	578,627	(533,170)		45,457	(27,571)	17,886	0	17,886
22	Total Federal Income Tax	39,179,947	(7,118,631)		32,061,316	(4,006,558)	28,054,757	14,833,986	42,888,743
23	Amortization of Investment Tax Credits	(360,240)	0		(360,240)	0	(360,240)	0	(360,240)
24	Net Federal Income Tax Expense	38,819,707	(7,118,631)		31,701,076	(4,006,558)	27,694,517	14,833,986	42,528,503
25	State Income Tax Expense	4,359,334	(1,352,275)		3,007,059	(1,871,242)	1,135,817	3,186,675	4,322,492
26	Total Income Tax Expense	43,179,041	(8,470,906)		34,708,135	(5,877,800)	28,830,335	18,020,661	46,850,996
27	NET INCOME	96,382,779	(9,194,786)		87,187,993	(6,871,167)	80,316,826	27,548,831	107,865,657

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
 AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES
 FTY = FUTURE TEST YEAR TME 11/30/15, FPTY = FULLY FORECASTED TEST YEAR TME 12/31/16**

() Denotes Credit		1/ Pro Forma At FTY Test Year Base Rates	1/ Pro Forma At FPTY Test Year Base Rates
Line No.	Description	\$	\$
1	<u>Flow Through Adjustments</u>		
2	Book/Tax Depreciation, Net	7,339,057	7,339,057
3	Book Depreciation- Net Salvage Amtz	4,540,655	4,635,342
4	Property Removal Costs - ADR Property	(551,092)	(552,526)
5	Loss on Retirement - ACRS/MACRS Removal Costs	(5,508,210)	(5,314,892)
6	Interest on Debt 2/	(28,615,487)	(32,068,168)
7	Political Action Expenses (Sec. 162E)	0	0
8	Employee Business Expense Disallowance	304,947	305,000
9	OPEB-Federal Medicare Subsidy	0	0
10	Employee Stock Purchase Plan	-	-
11	Rent Expense - Luxury Autos	1,183	1,200
12	AFUDC Equity	0	0
13	Penalties	-	-
14	Total Flow Through Adjustments	(22,488,947)	(25,654,987)
15	<u>Deferred Adjustments</u>		
16	Excess Tax Depreciation Over Book 3/	6,636,711	930,950
17	Repairs on Gas Pipeline	(42,272,000)	(46,987,000)
18	Bonus Depreciation	(5,669,500)	-
19	Sec 263A Mixed Service Costs	(12,770,334)	(14,218,000)
20	Avoided Cost Interest	(64,741)	(70,627)
21	Loss on Retirement - ACRS/MACRS Property Basis	(275,537)	(262,342)
22	Builder Incentives Capitalized	(48,692)	(46,281)
23	Stored Gas Losses	3,790	3,790
24	Contributions In Aid of Construction	1,101,511	1,191,530
25	Legal Liability-Leased Headqtrs Bldg	-	-
26	Tax Inventory Adj	749,804	(17,190)
27	Capitalized Inventory	-	-
28	Customer Advances	550,269	528,726
29	Other	-	-
30	Total Deferred Adjustments	(52,058,719)	(58,946,444)
31	Total Statutory Adjustments	(74,547,666)	(84,601,431)

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

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

3/ See Exhibit No. 107, Page 3.

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

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

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

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

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

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

Response: Not applicable.

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

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

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

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

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

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

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

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

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

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

Response:

- a. No tax deferrals have been booked, or included in the filing, for property installed prior to 1970.
- b. See Exhibit No. 107, Page 3. This response to Regulation 53.53 III A.52 details the tax and book depreciation on property installed subsequent to 1969.

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

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

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

Response: Columbia Gas of Pennsylvania, Inc. incurred a tax loss in tax year 2008, 2010, 2011, 2012 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.

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

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

If response is affirmative:

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

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

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

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

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

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

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

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

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

Response:

DATA FOR 12-MONTH PERIOD ENDING NOVEMBER 30, 2015

Accounting entries for:

- a. Accelerated Depreciation Deferred

Dr. 41011000	Deferred Federal Income Tax	\$18,926,293
Cr. 28205000	Accumulated Deferred Income Taxes	\$18,926,293

- b. Amortization of Job Development Credits

Dr. 2550000	Deferred Investment Tax Credit	\$360,240
Cr.41141000	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. 107, Pages 16 and 17	Calculation of Income Taxes
Exhibit No. 107, Pages 8 and 9	Reconciliation of Taxable Net Income Per Budget and Pro Forma

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

FTY = FUTURE TEST YEAR TME 11/30/15. FFTY = FULLY FORECASTED TEST YEAR TME 12/31/16

Line No.	Description	Pro Forma At Historic Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FFTY Base Rates (3) \$	Pro Forma At Forecasted Proposed Base Rates (4) \$
1	Operating Income Before Income Taxes (Exh. 102, Sch.3, Pg 3)	139,561,820	121,896,128	109,147,161	154,716,653
2	Pennsylvania Corporate Net Income Tax Deductible (P17, L8)	<u>(6,012,554)</u>	<u>(3,136,936)</u>	<u>(1,186,921)</u>	<u>(4,373,595)</u>
3	Statutory Adjustments				
4	Flow-Through Adjustments				
5	Book/ Tax Depreciation, Net	7,148,733	7,339,057	7,339,057	7,339,057
6	Book Depreciation- Net Salvage Amtz	3,954,613	4,540,655	4,635,342	4,635,342
7	Property Removal Costs - ADR Property	(559,323)	(551,092)	(552,526)	(552,526)
8	Loss on Retirement - ACRS/MACRS Removal Costs	(3,186,968)	(5,508,210)	(5,314,892)	(5,314,892)
9	Interest on Debt (1)	(26,145,886)	(28,615,487)	(32,068,168)	(32,068,168)
10	OPEB - Federal Medicare Subsidy	0	0	0	-
11	Employee Business Expense Disallowance	307,622	304,947	305,000	305,000
12	AFUDC Equity	0	0	0	-
13	Employee Stock Purchase Plan	6,489	0	0	-
14	Rent Expense - Luxury Autos	<u>517</u>	<u>1,183</u>	<u>1,200</u>	<u>1,200</u>
15	Total Flow Through Adjustments	(18,474,203)	(22,488,947)	(25,654,987)	(25,654,987)
16	Deferred Adjustments				
17	Excess Tax Depreciation Over Book	4,211,501	6,636,711	930,950	930,950
18	Repairs on Gas Pipeline	(44,484,395)	(42,272,000)	(46,987,000)	(46,987,000)
19	Bonus Depreciation	(4,728,400)	(5,669,500)	-	-
20	Sec 263A Mixed Service Costs	(12,498,984)	(12,770,334)	(14,218,000)	(14,218,000)
21	Loss on Retirement - ACRS/MACRS Property Basis	(127,973)	(275,537)	(262,342)	(262,342)
22	Avoided Cost Interest	133,000	(64,741)	(70,627)	(70,627)
23	Builder Incentives Capitalized	(48,979)	(48,692)	(46,281)	(46,281)
24	Stored Gas Losses	3,913	3,790	3,790	3,790
25	Contributions In Aid of Construction	757,171	1,101,511	1,191,530	1,191,530
26	Tax Inventory Adj	14,563,129	749,804	(17,190)	(17,190)
27	Capitalized Inventory	12,394	-	-	-
28	Legal Liability-Leased Headqtrs Bldg	166,701	-	-	-
29	Customer Advances	<u>1,806,539</u>	<u>550,269</u>	<u>528,726</u>	<u>528,726</u>
30	Total Deferred Adjustments	(40,234,383)	(52,058,719)	(58,946,444)	(58,946,444)
31	Taxable Income (Lines 1,2,15,30)	74,840,680	44,211,526	23,358,809	65,741,627
32	Federal Income Tax Payable @ 35%	26,194,238	15,474,034	8,175,583	23,009,569
33	Deferred Income Taxes (Line 30 @ 35%)	14,082,034	18,220,552	20,631,255	20,631,255
34	Tax Refund Amortization	(1,363,141)	(1,590,331)	(681,571)	(681,571)
35	Flow Back Of Excess Deferred Taxes	(311,811)	(88,396)	(88,396)	(88,396)
36	Effect of CNIT Deferred Tax on FIT (P17, Lines 9-13 @35%)	<u>578,627</u>	<u>45,457</u>	<u>17,886</u>	<u>17,886</u>
37	Net Federal Income Tax Expense (Lines 32-36)	39,179,947	32,061,316	28,054,757	42,888,743
38	State Income Tax Expense (P17, L14)	<u>4,359,333</u>	<u>3,007,058</u>	<u>1,135,818</u>	<u>4,322,492</u>
39	Income Tax Expense Before Consolidated Tax Savings	43,539,280	35,068,374	29,190,575	47,211,235
40	Consolidated Tax Savings Adjustment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
41	Total Income Tax Expense	<u>43,539,280</u>	<u>35,068,374</u>	<u>29,190,575</u>	<u>47,211,235</u>

(1) Interest expense for rate purposes has been calculated as follows: 2.590% weighted cost of short-term and long-term debt x original cost rate base of \$1,325,130,928 = \$32,068,168

COLUMBIA GAS OF PENNSYLVANIA, INC.

**CALCULATION OF FEDERAL AND STATE INCOME TAXES
 PRO FORMA AT PROPOSED BASE RATES
FTY = FUTURE TEST YEAR TME 11/30/15, FPTY = FULLY FORECASTED TEST YEAR TME 12/31/16**

Line No.	Description	Pro Forma At Historic Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FPTY Base Rates (3) \$	Pro Forma At Forecasted Proposed Base Rates (4) \$
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>				
2	Operating Income Before Income Taxes (Page 16, Line 1	139,561,820	121,896,128	109,147,161	154,716,653
3	Statutory Adjustments (Page 16, Lines 15 & 30)	(58,708,586)	(74,547,666)	(84,601,431)	(84,601,431)
4	Pennsylvania Bonus Depreciation Adj	<u>(605,597)</u>	<u>(2,490,239)</u>	<u>(7,572,748)</u>	<u>(7,572,748)</u>
5	CNIT Taxable Income	80,247,637	44,858,223	16,972,982	62,542,474
6	Net Operating Loss Deduction	20,061,909	13,457,467	5,091,895	18,762,742
7	PA Taxable Income	60,185,728	31,400,756	11,881,087	43,779,732
8	CNIT Payable at Base Rate of 9.99%	6,012,554	3,136,936	1,186,921	4,373,595
9	Deferred Tax On Net Operating Loss Deduction (amounts from above @ 9.99%)	0	0	0	0
10	Deferred Tax on Inventory Adj	(1,454,857)	(74,906)	1,717	1,717
11	Deferred Tax on Capitalized Inventory	(1,238)	0	0	0
12	Deferred Tax on Legal Liability-Leased Headqtrs Bldg	(16,653)	0	0	0
13	Deferred Tax on Customer Advances	<u>(180,473)</u>	<u>(54,972)</u>	<u>(52,820)</u>	<u>(52,820)</u>
14	Pennsylvania Corporate Income Tax Expense	<u>4,359,333</u>	<u>3,007,058</u>	<u>1,135,818</u>	<u>4,322,492</u>

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

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

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

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

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

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

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

Response: See Exhibit No.7, Page 33.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 C

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

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

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

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

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

Response: A schedule showing rates of return for Columbia Gas of Pennsylvania, Inc. at November 30, 2015, the end of the future test year, at present rates and at December 31, 2016, the end of the fully forecasted rate year, at present rates and at proposed rates is found at Exhibit 102.

See the attached Exhibit No. 108, Page 3, for Columbia's adjusted rate base at November 30, 2015 and December 31, 2016. See Exhibit No. 8, Page 4, for Columbia's rate base per books 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
December 31, 2016

Line No.	Acct. No.	Description	Pro forma November 30, 2014 (1) \$	Adjustments (2) \$	Pro Forma November 30, 2015 (3) \$	Adjustments (4) \$	Pro Forma December 31, 2016 (5) \$	Reference (6)
1		Property Plant and Equipment						
2	101, 106	Gas Plant in Service	1,582,006,386	174,360,500	1,756,366,886	188,662,600	1,945,029,486	Exh 108, Schedule 1
3	107	Construction Work in Progress - In Service	0	0	0	0	0	Exh 108, Schedule 2
4	117/191	Gas Stored Underground - Non-Current	3,794,693	0	3,794,693	0	3,794,693	
5	108-111	Depreciation Reserve	(348,724,870)	(18,977,068)	(367,701,938)	(19,035,830)	(386,737,768)	Exh 108, Schedule 3
6	117	Accum. Provision Gas Lost - Underground Storage	(163,467)	0	(163,467)	0	(163,467)	Exh 1, Schedule 1
7		Net Plant in Service	1,236,912,742	155,383,432	1,392,296,174	169,626,770	1,561,922,944	
8		Working Capital						
9	154-163-186	Materials and Supplies - 13 Month Average	622,153	14,420	636,573	12,414	648,987	Exh 108, Schedule 5
10	165	Prepayments	2,010,374	87,064	2,097,438	9,572	2,107,010	Exh 108, Schedule 6
11	164/242	Gas Storage Underground	77,720,729	(12,065,512)	65,655,217	(7,165,923)	58,489,294	Exh 108, Schedule 7
12		Cash Allowance	0	0	0	0	0	Exh 108, Schedule 4
13		Total Working Capital	80,353,256	(11,964,028)	68,389,228	(7,143,937)	61,245,291	
14		Deferred Income Taxes						
15	190	Income Taxes	20,984,847	(1,757,019)	19,227,828	(10,278,451)	8,949,377	Exh 108, Schedule 8
16	282	Depreciation	(254,462,025)	(39,655,150)	(294,117,175)	(9,526,173)	(303,643,348)	Exh 108, Schedule 8
17	283	Other	0	0	0	0	0	Exh 108, Schedule 8
18		Total Deferred Income Taxes	(233,477,178)	(41,412,169)	(274,889,347)	(19,804,624)	(294,693,971)	
19		Customer Deposits						
20	235	13 Month Average	(3,122,228)	(3,960)	(3,126,188)	(5,419)	(3,131,607)	Exh 108, Schedule 9
21		Customer Advances for Construction						
22	252	Cash Deposits	(258,097)	46,368	(211,729)	0	(211,729)	Exh 108, Schedule 10
23		Total Rate Base	<u>1,080,408,495</u>	<u>102,049,643</u>	<u>1,182,458,138</u>	<u>142,672,790</u>	<u>1,325,130,928</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 C

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

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

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

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

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

10. Supply an exhibit indicating the percentages of Undepreciated original cost which were trended with the following indexes:
- 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 - cumulative 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 for all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project.

Response: CPA is not making a claim for construction work in progress for the Forecasted Test Year.

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

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

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

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

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

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

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

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

Response: The rate base claim at original cost as of December 31, 2016, is found above under Regulation 53.53 I.A.2 at Exhibit No. 108, Page 2.

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

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

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

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2016

Gas Plant in Service

Line No.	Description	Account No. (1)	Plant			Balance as of			Balance as of 1/31/2015 (8)=(5+6+7) \$
			Beginning Balance 11/30/2014 1/ (2) \$	Additions (3) \$	Retirements (4) \$	12/31/2014 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	
1	Intangible Plant								
2	Organization Costs	301 00	100,099	0	0	100,099	0	0	100,099
3	Franchise/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	1,320,595	0	0	1,320,595	0	0	1,320,595
5	Intangible Plant, Miscellaneous Software	303 30	16,986,672	85,200	(441,100)	16,630,772	0	0	16,630,772
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,413,834	0	0	3,413,834	0	0	3,413,834
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352 10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352 12	67,498	0	0	67,498	0	0	67,498
14	Lines	353 00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354 00	584,073	24,600	(3,800)	604,873	12,300	(1,400)	615,773
16	Measuring & Regulating Equipment	355 00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374 10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374 20	479,275	1,000	0	480,275	4,200	0	484,475
20	Land Rights, City Gate/Main Line	374 30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,128,782	0	0	2,128,782	0	0	2,128,782
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374 50	3,233,107	0	(200)	3,232,907	0	(500)	3,232,407
24	Structures, City Gate Measurement & Regulating	375 20	7,026	57,100	(2,000)	62,126	4,200	(500)	65,826
25	Structures, General Meas & Reg Local Gas	375 31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375 40	3,357,779	0	0	3,357,779	0	0	3,357,779
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375 70	5,054,838	548,000	(85,500)	5,517,338	5,000	(600)	5,521,738
29	Structures, Other Distribution System, Leased	375 71	1,125,911	0	0	1,125,911	0	0	1,125,911
30	Structures, Communication	375 80	16,515	0	0	16,515	0	0	16,515
31	Mains								
32	Mains	376 00	889,905,779	8,065,500	(498,300)	897,472,979	9,881,300	(1,109,100)	906,245,179
33	Mains - CSL Replacements	376 08	23,786,341	0	0	23,786,341	0	0	23,786,341
34	Bare Steel	376.30	70,618,981	0	0	70,618,981	0	0	70,618,981
35	Cast Iron	376 80	570,601	0	0	570,601	0	0	570,601
36	Measuring & Regulating Equipment General	378 10	56,453	0	0	56,453	0	0	56,453
37	Measuring & Regulating Equipment Regulating	378 20	29,261,022	1,595,300	(3,000)	30,853,322	31,800	(3,600)	30,881,522
38	Measuring & Regulating Equipment Local Gas	378 30	457,281	0	0	457,281	0	0	457,281
39	Measuring & Regulating Equipment City Gate	379 10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services								
42	Meters	381 00	386,992,349	141,000	(201,500)	386,931,849	1,936,400	(217,400)	388,650,849
43	Auto Meter Reading Devices	381.10	34,062,556	186,100	(8,900)	34,239,756	41,800	(4,700)	34,276,856
44	Meter Installations	381.10	22,899,667	137,800	(1,200)	23,036,267	300	0	23,036,567
45	House Regulators	382 00	34,025,690	265,700	(11,700)	34,279,690	56,300	(6,300)	34,329,690
46	House Regulators Installations	383.00	10,314,152	149,300	(13,900)	10,449,552	28,000	(3,100)	10,474,452
47	Industrial M&R Equipment, Station Equipment	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
48	Industrial M&R Equipment, Large Volume	385 00	5,530,014	11,000	(1,700)	5,539,314	7,100	(800)	5,545,614
49	Other Equipment	385 10	1,189,992	0	0	1,189,992	0	0	1,189,992
50	Other Equipment, Odorization	387 10	16,603	0	0	16,603	0	0	16,603
51	Other Equipment, Radio	387 20	117,248	0	0	117,248	0	0	117,248
52	Other Equipment, Other Communications	387 42	121,945	0	0	121,945	0	0	121,945
53	Other Equipment, Telemetry	387 44	656,004	0	0	656,004	0	0	656,004
54	Other Equipment, Customer Information Service	387 45	2,076,343	0	0	2,076,343	0	0	2,076,343
55	Other Equipment, Customer Information Service	387 46	259,436	0	0	259,436	0	0	259,436
55	General Plant								
56	Structures, Communications	390 10	49,821	0	0	49,821	0	0	49,821
57	Office Furniture & Equipment, Unspecified	391 10	2,944,321	0	0	2,944,321	0	0	2,944,321
58	Office Furniture & Equipment, Data handling Equip	391.11	49,805	0	0	49,805	0	0	49,805
59	Office Furniture & Equipment, Information Systems	391 12	2,197,893	0	0	2,197,893	0	0	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391 20	3,007	0	0	3,007	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392.20	110,152	0	0	110,152	0	0	110,152
62	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
63	Stores Equipment	393 00	16,675	0	0	16,675	0	0	16,675
64	Tools, Garage & Service Equipment	394 10	122,964	0	0	122,964	0	0	122,964
65	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394 12	179,308	0	0	179,308	0	0	179,308
67	Tools, Shop Equipment	394 20	72,307	0	0	72,307	0	0	72,307
68	Tools, Tools and Other	394 30	12,178,159	1,233,200	(186,300)	13,225,059	53,700	(6,000)	13,272,759
69	Tools, High Pressure Stopping	394 31	10,847	0	0	10,847	0	0	10,847
70	Laboratory Equipment Gas	395 00	72,218	0	0	72,218	0	0	72,218
71	Power Operated Equipment	396 00	1,435,493	0	0	1,435,493	0	0	1,435,493
72	Communication Equipment	397 00	342,307	655,600	0	997,907	10,500	0	1,008,407
73	Communication Equipment, Telephone	397 10	2,339,889	0	0	2,339,889	0	0	2,339,889
74	Communication Equipment, Radio	397 20	0	0	0	0	0	0	0
75	Communication Equipment, Other	397 40	0	0	0	0	0	0	0
76	Communication Equipment, Telemetry	397 50	828,223	0	0	828,223	0	0	828,223
77	Miscellaneous Equipment	398 00	570,771	198,500	(17,300)	751,971	200	0	752,171
78	Total Gas Plant in Service		1,582,005,386	13,354,900	(1,476,400)	1,593,884,886	12,073,100	(1,354,000)	1,604,603,986

Columbia Gas of Pennsylvania, Inc.
Gas Plant In Service by Gas Plant Account
Test Year December 31, 2016

Gas Plant In Service

Line No.	Description	Account No. (1)	Plant	Additions (3) \$	Retirements (4) \$	Balance	Additions (6) \$	Retirements (7) \$	Balance
			Beginning Balance 1/31/2015 (2) \$			as of 2/28/2015 (5 = 2+3+4) \$			as of 3/31/2015 (8) = (5+6+7) \$
1	Intangible Plant								
2	Organization Costs	301 00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302 10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303 00	1,320,595	0	0	1,320,595	0	0	1,320,595
5	Intangible Plant, Miscellaneous Software	303 30	16,630,772	0	0	16,630,772	392,300	(19,700)	17,003,372
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,413,834	0	0	3,413,834	0	0	3,413,834
10	Wells Construction	352 01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352 02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353 00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354 00	615,773	11,800	(1,300)	626,273	9,000	(1,000)	634,273
16	Measuring & Regulating Equipment	355 00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	484,475	7,000	0	491,475	9,300	0	500,775
20	Land Rights, City Gate/Main Line	374 30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374 40	2,128,782	0	0	2,128,782	0	0	2,128,782
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,232,407	0	(800)	3,231,607	0	(1,100)	3,230,507
24	Structures, City Gate Measurement & Regulating	375 20	65,826	12,000	(1,300)	76,526	14,300	(1,600)	89,226
25	Structures, General Meas & Reg Local Gas	375 31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375 40	3,357,779	0	0	3,357,779	0	0	3,357,779
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	5,521,738	40,000	(4,500)	5,557,238	300,000	(34,400)	5,822,838
29	Structures, Other Distribution System, Leased	375.71	1,125,911	0	0	1,125,911	0	0	1,125,911
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	906,245,179	7,222,000	(810,600)	912,656,579	7,268,200	(833,500)	919,091,279
33	Mains - CSL Replacements	376.08	23,786,341	0	0	23,786,341	0	0	23,786,341
34	Bare Steel	376.30	70,618,981	0	0	70,618,981	0	0	70,618,981
35	Cast Iron	376.80	570,601	0	0	570,601	0	0	570,601
36	Measuring & Regulating Equipment General	378.10	58,453	0	0	58,453	0	0	58,453
37	Measuring & Regulating Equipment Regulating	378.20	30,881,522	35,100	(3,900)	30,912,722	7,679,100	(880,600)	37,711,222
38	Measuring & Regulating Equipment Local Gas	378.30	457,281	0	0	457,281	0	0	457,281
39	Measuring & Regulating Equipment City Gate	378.10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	378.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	388,650,849	1,859,000	(208,700)	390,301,149	2,442,000	(280,000)	392,463,149
42	Meters	381.00	34,276,856	61,100	(6,900)	34,331,056	91,100	(10,500)	34,411,656
43	Auto Meter Reading Devices	381.10	23,036,567	200	0	23,036,767	200	0	23,036,967
44	Meter Installations	382.00	34,329,690	75,200	(8,400)	34,396,490	108,000	(12,400)	34,492,090
45	House Regulators	383.00	10,474,452	42,100	(4,700)	10,511,852	58,400	(6,700)	10,563,552
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,564,614	8,500	(1,000)	5,563,114	12,600	(1,400)	5,564,314
48	Industrial M&R Equipment, Large Volume	385.10	1,189,992	0	0	1,189,992	0	0	1,189,992
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387.44	656,004	0	0	656,004	0	0	656,004
53	Other Equipment, Telemetry	387.45	2,076,343	0	0	2,076,343	0	0	2,076,343
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	General Plant								
56	Structures, Communications	390 10	49,821	0	0	49,821	0	0	49,821
57	Office Furniture & Equipment, Unspecified	391.10	2,944,321	35,000	0	2,979,321	0	0	2,979,321
58	Office Furniture & Equipment, Data handling Equip	391.11	49,805	0	0	49,805	0	0	49,805
59	Office Furniture & Equipment, Information Systems	391.12	2,197,893	0	0	2,197,893	0	0	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392.20	110,152	0	0	110,152	0	0	110,152
62	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
63	Storage Equipment	393.00	16,675	0	0	16,675	0	0	16,675
64	Tools, Garage & Service Equipment	394.10	122,964	0	0	122,964	0	0	122,964
65	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
67	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
68	Tools, Tools and Other	394.30	13,272,759	111,500	(12,500)	13,371,759	101,500	(11,600)	13,461,659
69	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
70	Laboratory Equipment Gas	395.00	72,218	0	0	72,218	0	0	72,218
71	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	1,435,493
72	Communication Equipment	397.00	1,018,907	10,500	0	1,018,907	10,500	0	1,029,407
73	Communication Equipment, Telephone	397.10	2,339,889	0	0	2,339,889	0	0	2,339,889
74	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
75	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
76	Communication Equipment, Telemetry	397.50	828,223	0	0	828,223	0	0	828,223
77	Miscellaneous Equipment	398 00	752,171	3,500	(400)	755,271	3,500	(400)	758,371
78	Total Gas Plant In Service		1,604,603,986	9,534,500	(1,065,000)	1,613,073,486	18,500,000	(2,094,900)	1,629,478,586

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2016

		Gas Plant in Service							
Line No.	Description	Account No.	Plant Balance 3/31/2015	Additions	Retirements	Balance as of 4/30/2015	Additions	Retirements	Balance as of 5/31/2015
		(1)	(2)	(3)	(4)	(5 = 2+3+4)	(6)	(7)	(8) = (5+6+7)
			\$	\$	\$	\$	\$	\$	\$
1	Intangible Plant								
2	Organization Costs	301 00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302 10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	1,320,595	0	0	1,320,595	0	0	1,320,595
5	Intangible Plant, Miscellaneous Software	303.30	17,003,372	0	0	17,003,372	0	0	17,003,372
6	Underground Storage Plant								
7	Land	350 10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350 20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351 20	3,413,834	0	0	3,413,834	0	0	3,413,834
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352 02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352 10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352 12	67,498	0	0	67,498	0	0	67,498
14	Lines	353 00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	634,273	24,700	(2,800)	656,173	30,100	(3,400)	682,873
16	Measuring & Regulating Equipment	355 00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374 10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	500,775	8,200	0	508,975	8,700	0	517,675
20	Land Rights, City Gate/Main Line	374 30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374 40	2,128,782	0	0	2,128,782	0	0	2,128,782
22	Land Rights, City Other Distribution System, Loc	374 41	13	0	0	13	0	0	13
23	Rights of Way	374 50	3,230,507	0	(900)	3,229,607	0	(1,000)	3,228,607
24	Structures, City Gate Measurement & Regulating	375 20	89,226	33,200	(3,700)	118,726	15,700	(1,800)	132,626
25	Structures, General Meas & Reg Local Gas	375 31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375 40	3,357,779	0	0	3,357,779	0	0	3,357,779
27	Structures, Distribution Industrial M&R	375 60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375 70	5,822,838	25,000	(2,800)	5,845,038	25,000	(2,800)	5,867,238
29	Structures, Other Distribution System, Leased	375.71	1,125,911	0	0	1,125,911	0	0	1,125,911
30	Structures, Communication	375 80	16,515	0	0	16,515	0	0	16,515
31	Mains								
32	Mains	376 00	919,091,279	7,647,000	(858,300)	925,879,979	13,147,800	(1,475,800)	937,551,979
33	Mains - CSL Replacements	376 08	23,786,341	0	0	23,786,341	0	0	23,786,341
34	Bare Steel	376 30	70,618,981	0	0	70,618,981	0	0	70,618,981
35	Cast Iron	376.80	570,601	0	0	570,601	0	0	570,601
36	Measuring & Regulating Equipment General	378 10	56,453	0	0	56,453	0	0	56,453
37	Measuring & Regulating Equipment Regulating	378.20	37,711,222	112,700	(12,600)	37,811,322	78,800	(8,800)	37,881,322
38	Measuring & Regulating Equipment Local Gas	378 30	457,281	0	0	457,281	0	0	457,281
39	Measuring & Regulating Equipment City Gate	379 10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380 00	392,463,149	3,784,500	(424,800)	395,822,849	4,436,000	(497,900)	399,760,949
42	Meters	381 00	34,411,656	101,700	(11,400)	34,501,956	102,800	(11,500)	34,593,256
43	Auto Meter Reading Devices	381 10	23,036,967	600	(100)	23,037,467	285,100	(32,000)	23,290,567
44	Meter Installations	382 00	34,492,090	99,100	(11,100)	34,580,090	112,900	(12,700)	34,680,290
45	House Regulators	383 00	10,563,552	55,800	(6,300)	10,613,052	57,500	(6,500)	10,664,052
46	House Regulators Installations	384 00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,564,314	14,100	(1,600)	5,576,814	16,400	(1,800)	5,591,414
48	Industrial M&R Equipment, Large Volume	385.10	1,189,992	0	0	1,189,992	0	0	1,189,992
49	Other Equipment	387 10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387 20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387.44	656,004	0	0	656,004	0	0	656,004
53	Other Equipment, Telemetering	387 45	2,076,343	0	0	2,076,343	0	0	2,076,343
54	Other Equipment, Customer Information Service	387 46	259,436	0	0	259,436	0	0	259,436
55	General Plant								
56	Structures, Communications	390 10	49,821	0	0	49,821	0	0	49,821
57	Office Furniture & Equipment, Unspecified	391 10	2,979,321	0	0	2,979,321	0	0	2,979,321
58	Office Furniture & Equipment, Data handling Equip	391 11	49,805	0	0	49,805	0	0	49,805
59	Office Furniture & Equipment, Information Systems	391 12	2,197,893	0	0	2,197,893	0	0	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392.20	110,152	0	0	110,152	0	0	110,152
62	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
63	Stores Equipment	393.00	16,675	0	0	16,675	0	0	16,675
64	Tools, Garage & Service Equipment	394.10	122,964	0	0	122,964	0	0	122,964
65	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394 12	179,308	0	0	179,308	0	0	179,308
67	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
68	Tools, Tools and Other	394.30	13,461,659	100,500	(11,300)	13,550,859	160,200	(20,200)	13,710,859
69	Tools, High Pressure Stopping	394 31	10,847	0	0	10,847	0	0	10,847
70	Laboratory Equipment Gas	395.00	72,218	0	0	72,218	0	0	72,218
71	Power Operated Equipment	396 00	1,435,493	0	0	1,435,493	0	0	1,435,493
72	Communication Equipment	397 00	1,029,407	10,500	0	1,039,907	62,800	0	1,102,707
73	Communication Equipment, Telephone	397 10	2,339,889	0	0	2,339,889	0	0	2,339,889
74	Communication Equipment, Radio	397 20	0	0	0	0	0	0	0
75	Communication Equipment, Other	397 40	0	0	0	0	0	0	0
76	Communication Equipment, Telemetering	397 50	828,223	0	0	828,223	0	0	828,223
77	Miscellaneous Equipment	398 00	758,371	6,800	(800)	764,371	9,400	(1,100)	772,671
78	Total Gas Plant in Service		1,629,478,586	12,024,400	(1,348,500)	1,640,154,486	18,569,200	(2,077,300)	1,656,646,386

Columbia Gas of Pennsylvania, Inc.
Gas Plant In Service by Gas Plant Account
Test Year December 31, 2016

Gas Plant In Service

Line No.	Description	Account No. (1)	Plant	Additions (3) \$	Retirements (4) \$	Balance	Additions (6) \$	Retirements (7) \$	Balance
			Beginning Balance 5/31/2015 \$			as of 6/30/2015 \$			as of 7/31/2015 \$
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	1,320,595	0	0	1,320,595	0	0	1,320,595
5	Intangible Plant, Miscellaneous Software	303.30	17,003,372	0	0	17,003,372	1,760,100	0	18,763,472
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,413,834	0	0	3,413,834	0	0	3,413,834
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Lease	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	682,873	28,800	(3,200)	708,473	29,800	(3,600)	734,673
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	517,675	10,200	0	527,875	13,500	0	541,375
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,128,782	0	0	2,128,782	0	0	2,128,782
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,228,607	0	(1,100)	3,227,507	0	(1,600)	3,225,907
24	Structures, City Gate Measurement & Regulating	375.20	132,626	25,200	(2,800)	155,026	31,500	(3,800)	182,726
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	3,357,779	0	0	3,357,779	0	0	3,357,779
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	5,867,238	150,000	(16,800)	6,000,438	150,000	(18,300)	6,132,138
29	Structures, Other Distribution System, Leased	375.71	1,125,911	0	0	1,125,911	0	0	1,125,911
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains								
32	Mains	376.00	937,551,979	14,157,000	(1,589,100)	950,119,879	14,623,500	(1,783,700)	962,959,679
33	Mains - CSL Replacements	376.08	23,786,341	0	0	23,786,341	0	0	23,786,341
34	Bare Steel	376.30	70,618,981	0	0	70,618,981	0	0	70,618,981
35	Cast Iron	376.80	570,601	0	0	570,601	0	0	570,601
36	Measuring & Regulating Equipment General	378.10	56,453	0	0	56,453	0	0	56,453
37	Measuring & Regulating Equipment Regulating	378.20	37,881,322	73,900	(8,300)	37,946,922	80,900	(9,900)	38,017,922
38	Measuring & Regulating Equipment Local Gas	378.30	457,281	0	0	457,281	0	0	457,281
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	399,780,949	4,339,000	(487,000)	403,612,949	4,422,800	(539,500)	407,496,249
42	Meters	381.00	34,593,256	121,900	(13,700)	34,701,456	136,900	(16,700)	34,821,656
43	Auto Meter Reading Devices	381.10	23,290,567	100	0	23,290,667	(21,600)	2,600	23,271,667
44	Meter Installations	382.00	34,680,290	134,600	(15,100)	34,799,790	160,300	(19,600)	34,940,490
45	House Regulators	383.00	10,664,052	68,200	(7,700)	10,724,552	81,300	(9,900)	10,795,952
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,591,414	14,100	(1,600)	5,603,914	18,700	(2,300)	5,620,314
48	Industrial M&R Equipment, Large Volume	385.10	1,189,992	0	0	1,189,992	0	0	1,189,992
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387.44	656,004	0	0	656,004	0	0	656,004
53	Other Equipment, Telemetering	387.45	2,076,343	0	0	2,076,343	0	0	2,076,343
54	Other Equipment, Customer Information Service	387.48	259,436	0	0	259,436	0	0	259,436
55	General Plant								
56	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
57	Office Furniture & Equipment, Unspecified	391.10	2,979,321	65,000	0	3,044,321	353,000	0	3,397,321
58	Office Furniture & Equipment, Data handling Equip	391.11	49,805	0	0	49,805	0	0	49,805
59	Office Furniture & Equipment, Informaton Systems	391.12	2,197,893	0	0	2,197,893	0	0	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392.20	110,152	0	0	110,152	0	0	110,152
62	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
63	Stores Equipment	393.00	16,675	0	0	16,675	0	0	16,675
64	Tools, Garage & Service Equipment	394.10	122,964	0	0	122,964	0	0	122,964
65	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
67	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
68	Tools, Tools and Other	394.30	13,710,859	172,200	(19,300)	13,863,759	161,200	(19,700)	14,005,259
69	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
70	Laboratory Equipment Gas	395.00	72,218	0	0	72,218	0	0	72,218
71	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	1,435,493
72	Communication Equipment	397.00	1,102,707	62,800	0	1,165,507	62,800	0	1,228,307
73	Communication Equipment, Telephone	397.10	2,339,889	0	0	2,339,889	0	0	2,339,889
74	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
75	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
76	Communication Equipment, Telemetering	397.50	828,223	0	0	828,223	0	0	828,223
77	Miscellaneous Equipment	398.00	772,671	5,500	(600)	777,571	5,900	(700)	782,771
78	Total Gas Plant In Service		1,656,646,386	19,428,500	(2,166,300)	1,673,908,586	22,070,600	(2,426,700)	1,693,552,486

Columbia Gas of Pennsylvania, Inc.
Gas Plant In Service by Gas Plant Account
Test Year December 31, 2016

Line No.	Description	Account No. (1)	Plant			Balance as of			Balance as of 9/30/2015 (8)=(5+6+7) \$
			Beginning Balance 7/31/2015 \$	Additions (3) \$	Retirements (4) \$	8/31/2015 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	
1	Intangible Plant								
2	Organization Costs	301 00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302 10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303 00	1,320,595	0	0	1,320,595	0	0	1,320,595
5	Intangible Plant, Miscellaneous Software	303 30	18,763,472	0	0	18,763,472	0	0	18,763,472
6	Underground Storage Plant								
7	Land	350 10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350 20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351 20	3,413,834	0	0	3,413,834	0	0	3,413,834
10	Wells Construction	352 01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352 02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352 10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352 12	67,498	0	0	67,498	0	0	67,498
14	Lines	353 00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354 00	734,673	21,700	(2,400)	753,973	27,400	(3,100)	778,273
16	Measuring & Regulating Equipment	355 00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374 10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374 20	541,375	8,600	0	549,975	11,800	0	561,775
20	Land Rights, City Gate/Main Line	374 30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374 40	2,128,782	0	0	2,128,782	0	0	2,128,782
22	Land Rights, City Other Distribution System, Loc	374 41	13	0	0	13	0	0	13
23	Rights of Way	374 50	3,225,907	0	(1,000)	3,224,907	0	(1,300)	3,223,607
24	Structures, City Gate Measurement & Regulating	375 20	182,726	26,600	(3,000)	206,326	27,800	(3,100)	231,026
25	Structures, General Meas & Reg Local Gas	375 31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375 40	3,357,779	0	0	3,357,779	0	0	3,357,779
27	Structures, Distribution Industrial M&R	375 60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375 70	6,132,138	500,000	(56,100)	6,576,038	500,000	(56,100)	7,019,938
29	Structures, Other Distribution System, Leased	375 71	1,125,911	0	0	1,125,911	0	0	1,125,911
30	Structures, Communication	375 80	16,515	0	0	16,515	0	0	16,515
31	Mains								
32	Mains	376 00	982,959,679	14,103,900	(1,583,100)	975,480,479	11,509,800	(1,291,900)	985,698,379
33	Mains - CSL Replacements	376 08	23,786,341	0	0	23,786,341	0	0	23,786,341
34	Bare Steel	376 30	70,618,981	0	0	70,618,981	0	0	70,618,981
35	Cast Iron	376 80	570,601	0	0	570,601	0	0	570,601
36	Measuring & Regulating Equipment General	378 10	56,453	0	0	56,453	0	0	56,453
37	Measuring & Regulating Equipment Regulating	378 20	38,017,822	171,200	(19,200)	38,169,822	124,000	(13,900)	38,280,022
38	Measuring & Regulating Equipment Local Gas	378 30	457,281	0	0	457,281	0	0	457,281
39	Measuring & Regulating Equipment City Gate	379 10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379 11	(450)	0	0	(450)	0	0	(450)
41	Services	380 00	407,498,249	3,647,200	(409,400)	410,734,049	4,239,500	(475,900)	414,497,649
42	Meters	381 00	34,821,856	95,200	(10,700)	34,906,156	124,000	(13,900)	35,016,256
43	Auto Meter Reading Devices	381 10	23,271,667	1,000	(100)	23,272,567	100	0	23,272,667
44	Meter Installations	382 00	34,940,490	107,900	(12,100)	35,036,290	142,300	(16,000)	35,162,590
45	House Regulators	383 00	10,795,952	57,800	(6,500)	10,847,252	74,800	(8,400)	10,913,652
46	House Regulators Installations	384 00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385 00	5,620,314	13,300	(1,500)	5,632,114	16,900	(1,900)	5,647,114
48	Industrial M&R Equipment, Large Volume	385 10	1,189,992	0	0	1,189,992	0	0	1,189,992
49	Other Equipment	387 10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387 20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387 42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387 44	658,004	0	0	658,004	0	0	658,004
53	Other Equipment, Telemetering	387 45	2,076,343	0	0	2,076,343	0	0	2,076,343
54	Other Equipment, Customer Information Service	387 46	259,436	0	0	259,436	0	0	259,436
55	General Plant								
56	Structures, Communications	390 10	49,821	0	0	49,821	0	0	49,821
57	Office Furniture & Equipment, Unspecified	391 10	3,397,321	0	0	3,397,321	35,000	0	3,432,321
58	Office Furniture & Equipment, Data handling Equip	391 11	49,805	0	0	49,805	0	0	49,805
59	Office Furniture & Equipment, Information Systems	391 12	2,197,893	0	0	2,197,893	0	0	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391 20	3,007	0	0	3,007	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392 20	110,152	0	0	110,152	0	0	110,152
62	Transportation Equipment, Trailers \$1,000 or <	392 21	10,830	0	0	10,830	0	0	10,830
63	Stores Equipment	393 00	16,675	0	0	16,675	0	0	16,675
64	Tools, Garage & Service Equipment	394 10	122,964	0	0	122,964	0	0	122,964
65	Tools, CNG Equipment, Stationary	394 11	1,774,190	0	0	1,774,190	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394 12	179,308	0	0	179,308	0	0	179,308
67	Tools, Shop Equipment	394 20	72,307	0	0	72,307	0	0	72,307
68	Tools, Tools and Other	394 30	14,005,259	164,200	(18,400)	14,151,059	290,400	(32,600)	14,408,859
69	Tools, High Pressure Stopping	394 31	10,847	0	0	10,847	0	0	10,847
70	Laboratory Equipment Gas	395 00	72,218	0	0	72,218	0	0	72,218
71	Power Operated Equipment	396 00	1,435,493	0	0	1,435,493	0	0	1,435,493
72	Communication Equipment	397 00	1,228,307	62,800	0	1,291,107	167,400	0	1,458,507
73	Communication Equipment, Telephone	397 10	2,339,889	0	0	2,339,889	0	0	2,339,889
74	Communication Equipment, Radio	397 20	0	0	0	0	0	0	0
75	Communication Equipment, Other	397 40	0	0	0	0	0	0	0
76	Communication Equipment, Telemetering	397 50	828,223	0	0	828,223	0	0	828,223
77	Miscellaneous Equipment	398 00	782,771	9,000	(1,000)	790,771	6,100	(700)	796,171
78	Total Gas Plant In Service		1,693,552,486	18,990,400	(2,124,500)	1,710,418,386	17,297,300	(1,918,800)	1,725,796,886

Columbia Gas of Pennsylvania, Inc.
Gas Plant In Service by Gas Plant Account
Test Year December 31, 2016

Line No.	Description	Account No. (1)	Gas Plant In Service							
			Plant Beginning Balance 9/30/2015 (2) \$	Additions (3) \$	Retirements (4) \$	Balance as of 10/31/2015 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 11/30/2015 (8)=(5+6+7) \$	
1	Intangible Plant									
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	0	26,489
4	Intangible Plant, General	303.00	1,320,595	0	0	1,320,595	0	0	0	1,320,595
5	Intangible Plant, Miscellaneous Software	303.30	18,763,472	2,280,000	0	21,043,472	0	(29,000)	0	21,014,472
6	Underground Storage Plant									
7	Land	350.10	23,882	0	0	23,882	0	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	0	1,932
9	Compressor Station Structures	351.20	3,413,834	0	0	3,413,834	0	0	0	3,413,834
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	0	405,288
15	Compressor Station Equipment	354.00	778,273	29,400	(3,700)	803,973	14,900	(1,700)	0	817,173
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	0	123,010
17	Distribution Plant									
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	0	21,944
19	Land, Other Distribution System	374.20	561,775	8,300	0	570,075	5,700	0	0	575,775
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,128,782	0	0	2,128,782	0	0	0	2,128,782
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	0	13
23	Rights of Way	374.50	3,223,607	0	(1,000)	3,222,607	0	(600)	0	3,222,007
24	Structures, City Gate Measurement & Regulating	375.20	231,026	26,300	(3,300)	254,026	16,700	(1,900)	0	268,826
25	Structures, General Moas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	0	4,012
26	Structures, Regulating	375.40	3,357,779	0	0	3,357,779	0	0	0	3,357,779
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	0	87,670
28	Structures, Other Distribution System	375.70	7,019,938	500,000	(62,800)	7,457,138	500,000	(56,100)	0	7,901,038
29	Structures, Other Distribution System, Leased	375.71	1,125,911	0	0	1,125,911	0	0	0	1,125,911
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	0	16,515
31	Mains:									
32	Mains	376.00	985,698,379	13,219,500	(1,659,800)	997,258,079	11,626,800	(1,305,100)	0	1,007,579,779
33	Mains - CSL Replacements	376.08	23,786,341	0	0	23,786,341	0	0	0	23,786,341
34	Bare Steel	376.30	70,618,981	0	0	70,618,981	0	0	0	70,618,981
35	Cast Iron	376.80	570,601	0	0	570,601	0	0	0	570,601
36	Measuring & Regulating Equipment General	378.10	56,453	0	0	56,453	0	0	0	56,453
37	Measuring & Regulating Equipment Regulating	378.20	38,280,022	154,200	(19,400)	38,414,822	111,600	(12,500)	0	38,513,922
38	Measuring & Regulating Equipment Local Gas	378.30	457,281	0	0	457,281	0	0	0	457,281
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	0	(450)
41	Services	380.00	414,497,849	4,460,600	(560,100)	418,398,149	2,282,600	(256,200)	0	420,424,549
42	Motors	381.00	35,016,256	115,200	(14,500)	35,116,956	64,600	(7,300)	0	35,174,256
43	Auto Meter Reading Devices	381.10	23,272,667	133,600	(16,800)	23,389,467	135,900	(15,300)	0	23,510,067
44	Meter Installations	382.00	35,162,590	123,200	(15,500)	35,270,290	72,600	(8,100)	0	35,334,790
45	House Regulators	383.00	10,913,652	59,500	(7,500)	10,965,652	37,300	(4,200)	0	10,998,752
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,647,114	13,200	(1,700)	5,658,614	8,800	(1,000)	0	5,666,414
48	Industrial M&R Equipment, Large Volume	385.10	1,189,992	0	0	1,189,992	0	0	0	1,189,992
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	0	16,603
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	0	117,248
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	0	121,945
52	Other Equipment, Other Communications	387.44	656,004	0	0	656,004	0	0	0	656,004
53	Other Equipment, Telemetry	387.45	2,076,343	0	0	2,076,343	0	0	0	2,076,343
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	0	259,436
55	General Plant									
56	Structures, Communications	390.10	49,821	0	0	49,821	0	0	0	49,821
57	Office Furniture & Equipment, Unspecified	391.10	3,432,321	0	0	3,432,321	0	(1,025,600)	0	2,406,721
58	Office Furniture & Equipment, Data handling Equip	391.11	49,805	0	0	49,805	0	(25,400)	0	24,405
59	Office Furniture & Equipment, Information Systems	391.12	2,197,893	0	0	2,197,893	0	0	0	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392.20	110,152	0	0	110,152	0	(23,400)	0	86,752
62	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	0	10,830
63	Stores Equipment	393.00	16,675	0	0	16,675	0	0	0	16,675
64	Tools, Garage & Service Equipment	394.10	122,964	0	0	122,964	0	0	0	122,964
65	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	0	179,308
67	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	0	72,307
68	Tools, Tools and Other	394.30	14,408,859	249,900	(31,400)	14,627,359	228,400	(180,200)	0	14,675,559
69	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	0	10,847
70	Laboratory Equipment Gas	395.00	72,218	0	0	72,218	0	(21,600)	0	50,618
71	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	0	1,435,493
72	Communication Equipment	397.00	1,458,507	125,600	0	1,584,107	125,600	(606,500)	0	1,103,207
73	Communication Equipment, Telephone	397.10	2,339,889	0	0	2,339,889	0	0	0	2,339,889
74	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0	0
75	Communication Equipment, Other	397.40	0	0	0	0	0	0	0	0
76	Communication Equipment, Telemetry	397.50	828,223	0	0	828,223	0	(18,000)	0	810,223
77	Miscellaneous Equipment	398.00	796,171	9,400	(1,200)	804,371	8,500	(179,500)	0	633,371
78	Total Gas Plant In Service		1,725,796,886	21,507,900	(2,398,700)	1,744,906,086	15,240,000	(3,779,200)		1,756,366,886

Columbia Gas of Pennsylvania, Inc.
Gas Plant In Service by Gas Plant Account
Test Year December 31, 2016

Line No.	Description	Account No. (1)	Plant			Gas Plant In Service			Balance as of 1/31/2016 (8)=(5+6+7) \$
			Beginning Balance 11/30/2015 (2) \$	Additions (3) \$	Retirements (4) \$	Balance as of 12/31/2015 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	
1	Intangible Plant								
2	Organization Costs	301 00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302 10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303 00	1,320,595	0	0	1,320,595	0	0	1,320,595
5	Intangible Plant, Miscellaneous Software	303 30	21,014,472	171,000	(185,400)	21,000,072	0	0	21,000,072
6	Underground Storage Plant								
7	Land	350 10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350 20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351 20	3,413,834	0	0	3,413,834	0	0	3,413,834
10	Wells Construction	352 01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352 02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352 10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352 12	67,498	0	0	67,498	0	0	67,498
14	Lines	353 00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354 00	817,173	10,000	(1,100)	826,073	12,300	(1,400)	836,973
16	Measuring & Regulating Equipment	355 00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374 10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374 20	575,775	4,700	0	580,475	4,200	0	584,675
20	Land Rights, City Gate/Main Line	374 30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374 40	2,128,782	0	0	2,128,782	0	0	2,128,782
22	Land Rights, City Other Distribution System, Loc	374 41	13	0	0	13	0	0	13
23	Rights of Way	374 50	3,222,007	0	(500)	3,221,507	0	(500)	3,221,007
24	Structures, City Gate Measurement & Regulating	375 20	268,826	16,700	(1,900)	283,626	11,600	(1,400)	293,826
25	Structures, General Meas & Reg Local Gas	375 31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375 40	3,357,779	0	0	3,357,779	0	0	3,357,779
27	Structures, Distribution Industrial M&R	375 60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375 70	7,901,038	205,000	(23,400)	8,082,638	400	0	8,083,038
29	Structures, Other Distribution System, Leased	375 71	1,125,911	0	0	1,125,911	0	0	1,125,911
30	Structures, Communication	375 80	16,515	0	0	16,515	0	0	16,515
31	Mains								
32	Mains	376 00	1,007,579,779	7,143,100	(816,600)	1,013,906,279	6,166,900	(723,100)	1,019,350,079
33	Mains - CSL Replacements	376 08	23,786,341	0	0	23,786,341	0	0	23,786,341
34	Bore Steel	376 30	70,618,981	0	0	70,618,981	0	0	70,618,981
35	Cast Iron	376 80	570,601	0	0	570,601	0	0	570,601
36	Measuring & Regulating Equipment General	378 10	56,453	0	0	56,453	0	0	56,453
37	Measuring & Regulating Equipment Regulating	378 20	38,513,922	118,600	(13,600)	38,618,922	53,800	(6,300)	38,666,422
38	Measuring & Regulating Equipment Local Gas	378 30	457,281	0	0	457,281	0	0	457,281
39	Measuring & Regulating Equipment City Gate	379 10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379 11	(450)	0	0	(450)	0	0	(450)
41	Services	380 00	420,424,549	800,000	(91,500)	421,133,049	1,841,700	(215,900)	422,758,849
42	Meters	381 00	35,174,256	43,600	(5,000)	35,212,856	51,300	(8,000)	35,256,156
43	Auto Meter Reading Devices	381 10	23,510,067	(125,400)	14,300	23,398,967	300	0	23,399,267
44	Meter Installations	382 00	35,334,790	57,600	(6,600)	35,385,790	56,500	(6,600)	35,435,690
45	House Regulators	383 00	10,998,752	29,300	(3,400)	11,024,652	28,400	(3,300)	11,049,752
46	House Regulators Installations	384 00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385 00	5,666,414	6,300	(700)	5,672,014	7,000	(800)	5,678,214
48	Industrial M&R Equipment, Large Volume	385 10	1,189,992	0	0	1,189,992	0	0	1,189,992
49	Other Equipment	387 10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387 20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387 42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387 44	656,004	0	0	656,004	0	0	656,004
53	Other Equipment, Telemetering	387 45	2,076,343	0	0	2,076,343	0	0	2,076,343
54	Other Equipment, Customer Information Service	387 46	259,436	0	0	259,436	0	0	259,436
55	General Plant								
56	Structures, Communications	390 10	49,821	0	0	49,821	0	0	49,821
57	Office Furniture & Equipment, Unspecified	391 10	2,406,721	15,000	0	2,421,721	0	0	2,421,721
58	Office Furniture & Equipment, Data handling Equip	391 11	24,405	0	0	24,405	0	0	24,405
59	Office Furniture & Equipment, Informaton Systems	391 12	2,197,893	0	0	2,197,893	0	0	2,197,893
60	Office Furniture & Equipment, Air Conditon Equip	391 20	3,007	0	0	3,007	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392 20	86,752	0	0	86,752	0	0	86,752
62	Transportation Equipment, Trailers \$1,000 or <	392 21	10,830	0	0	10,830	0	0	10,830
63	Stores Equipment	393 00	16,675	0	0	16,675	0	0	16,675
64	Tools, Garage & Service Equipment	394 10	122,964	0	0	122,964	0	0	122,964
65	Tools, CNG Equipment, Stationary	394 11	1,774,190	0	0	1,774,190	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394 12	179,308	0	0	179,308	0	0	179,308
67	Tools, Shop Equipment	394 20	72,307	0	0	72,307	0	0	72,307
68	Tools, Tools and Other	394 30	14,675,559	286,600	(2,144,000)	12,818,159	400	0	12,818,559
69	Tools, High Pressure Stopping	394 31	10,847	0	0	10,847	0	0	10,847
70	Laboratory Equipment Gas	395 00	50,618	0	0	50,618	0	0	50,618
71	Power Operated Equipment	396 00	1,435,493	0	0	1,435,493	0	0	1,435,493
72	Communication Equipment	397 00	1,103,207	188,400	0	1,291,607	300	0	1,291,907
73	Communication Equipment, Telephone	397 10	2,339,889	0	0	2,339,889	0	0	2,339,889
74	Communication Equipment, Radio	397 20	0	0	0	0	0	0	0
75	Communication Equipment, Other	397 40	0	0	0	0	0	0	0
76	Communication Equipment, Telemetering	397 50	810,223	0	0	810,223	0	0	810,223
77	Miscellaneous Equipment	398 00	933,371	482,200	(55,100)	1,060,471	0	0	1,060,471
78	Total Gas Plant In Service		1,756,366,886	9,452,700	(3,334,500)	1,762,485,086	8,235,100	(965,300)	1,769,754,886

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2016

Gas Plant in Service

Line No.	Description	Account No. (1)	Plant	Additions (3) \$	Retirements (4) \$	Balance	Additions (6) \$	Retirements (7) \$	Balance
			Beginning Balance 1/31/2016 (2) \$			as of 2/28/2016 (5 = 2+3+4) \$			as of 3/31/2016 (8)=(5+6+7) \$
1	Intangible Plant								
2	Organization Costs	301 00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	1,320,595	0	0	1,320,595	0	0	1,320,595
5	Intangible Plant, Miscellaneous Software	303 30	21,000,072	0	0	21,000,072	0	0	21,000,072
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,413,834	0	0	3,413,834	0	0	3,413,834
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	836,973	11,800	(1,400)	847,373	19,400	(2,300)	864,473
16	Measuring & Regulating Equipment	355 00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374 10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374 20	584,675	7,000	0	591,675	9,300	0	600,975
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374 40	2,128,782	0	0	2,128,782	0	0	2,128,782
22	Land Rights, City Other Distribution System, Loc	374 41	13	0	0	13	0	0	13
23	Rights of Way	374 50	3,221,007	0	(800)	3,220,207	0	(1,100)	3,219,107
24	Structures, City Gate Measurement & Regulating	375.20	293,626	14,100	(1,700)	306,226	20,900	(2,500)	324,626
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375 40	3,357,779	0	0	3,357,779	0	0	3,357,779
27	Structures, Distribution Industrial M&R	375 60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	8,083,038	9,700	(1,100)	8,091,638	9,600	(1,100)	8,100,138
29	Structures, Other Distribution System, Leased	375.71	1,125,911	0	0	1,125,911	0	0	1,125,911
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains								
32	Mains	376.00	1,019,350,079	6,159,500	(722,200)	1,024,787,379	10,865,200	(1,274,000)	1,034,378,579
33	Mains - CSL Replacements	376.08	23,786,341	0	0	23,786,341	0	0	23,786,341
34	Bare Steel	376 30	70,618,981	0	0	70,618,981	0	0	70,618,981
35	Cast Iron	376.80	570,601	0	0	570,601	0	0	570,601
36	Measuring & Regulating Equipment General	378.10	56,453	0	0	56,453	0	0	56,453
37	Measuring & Regulating Equipment Regulating	378.20	38,666,422	63,800	(7,500)	38,722,522	95,300	(11,200)	38,806,622
38	Measuring & Regulating Equipment Local Gas	378.30	457,281	0	0	457,281	0	0	457,281
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	422,758,849	2,004,000	(235,000)	424,527,849	3,108,500	(364,500)	427,271,849
42	Meters	381.00	35,258,156	61,200	(7,200)	35,312,156	91,400	(10,700)	35,392,856
43	Auto Meter Reading Devices	381.10	23,399,687	200	0	23,399,687	200	0	23,399,687
44	Meter Installations	382.00	35,435,680	75,200	(8,800)	35,502,080	107,700	(12,600)	35,597,180
45	House Regulators	383.00	11,049,752	42,200	(4,900)	11,087,052	58,100	(6,800)	11,138,352
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,678,214	8,200	(1,000)	5,685,414	12,400	(1,500)	5,696,314
48	Industrial M&R Equipment, Large Volume	385 10	1,189,992	0	0	1,189,992	0	0	1,189,992
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387.44	658,004	0	0	658,004	0	0	658,004
53	Other Equipment, Telemetering	387.45	2,076,343	0	0	2,076,343	0	0	2,076,343
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	General Plant								
56	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
57	Office Furniture & Equipment, Unspecified	391.10	2,421,721	1,000	0	2,422,721	1,000	0	2,423,721
58	Office Furniture & Equipment, Data handling Equip	391.11	24,405	0	0	24,405	0	0	24,405
59	Office Furniture & Equipment, Information Systems	391.12	2,197,893	0	0	2,197,893	0	0	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392.20	86,752	0	0	86,752	0	0	86,752
62	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
63	Stores Equipment	393.00	16,675	0	0	16,675	0	0	16,675
64	Tools, Garage & Service Equipment	394.10	122,964	0	0	122,964	0	0	122,964
65	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
67	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
68	Tools, Tools and Other	394.30	12,818,559	9,000	0	12,827,559	9,000	0	12,836,559
69	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
70	Laboratory Equipment Gas	395 00	50,618	0	0	50,618	0	0	50,618
71	Power Operated Equipment	396 00	1,435,493	0	0	1,435,493	0	0	1,435,493
72	Communication Equipment	397 00	1,291,907	7,700	0	1,299,607	7,700	0	1,307,307
73	Communication Equipment, Telephone	397.10	2,339,889	0	0	2,339,889	0	0	2,339,889
74	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
75	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
76	Communication Equipment, Telemetering	397.50	810,223	0	0	810,223	0	0	810,223
77	Miscellaneous Equipment	398 00	1,060,471	0	0	1,060,471	0	0	1,060,471
78	Total Gas Plant in Service		1,769,754,886	8,474,400	(991,600)	1,777,237,686	14,415,700	(1,688,300)	1,789,965,086

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2016

Line No.	Description	Account No. (1)	Plant			Balance as of			Balance as of 5/31/2016 (8)=(5+6+7) \$
			Beginning Balance 3/31/2016 (2) \$	Additions (3) \$	Retirements (4) \$	4/30/2016 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	1,320,595	0	0	1,320,595	0	0	1,320,595
5	Intangible Plant, Miscellaneous Software	303.30	21,000,072	0	0	21,000,072	0	0	21,000,072
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,413,834	0	0	3,413,834	0	0	3,413,834
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	864,473	24,700	(2,900)	886,273	30,100	(3,500)	912,873
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	609,975	8,200	0	609,175	8,700	0	617,875
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,128,782	0	0	2,128,782	0	0	2,128,782
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,219,107	0	(1,000)	3,218,107	0	(1,000)	3,217,107
24	Structures, City Gate Measurement & Regulating	375.20	324,626	23,000	(2,700)	344,926	26,800	(3,100)	368,626
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	3,357,779	0	0	3,357,779	0	0	3,357,779
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	8,100,138	18,600	(2,200)	8,116,538	25,700	(3,000)	8,139,238
29	Structures, Other Distribution System, Leased	375.71	1,125,911	0	0	1,125,911	0	0	1,125,911
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains								
32	Mains	376.00	1,034,378,579	13,729,800	(1,609,900)	1,046,498,479	17,298,800	(2,028,300)	1,061,768,979
33	Mains - CSL Replacements	376.08	23,786,341	0	0	23,786,341	0	0	23,786,341
34	Bare Steel	376.30	70,618,981	0	0	70,618,981	0	0	70,618,981
35	Cast Iron	376.80	570,601	0	0	570,601	0	0	570,601
36	Measuring & Regulating Equipment General	378.10	56,453	0	0	56,453	0	0	56,453
37	Measuring & Regulating Equipment Regulating	378.20	38,806,622	106,900	(12,500)	38,901,022	125,200	(14,700)	39,011,522
38	Measuring & Regulating Equipment Local Gas	378.30	457,281	0	0	457,281	0	0	457,281
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services								
42	Meters	381.00	427,271,849	3,672,600	(430,600)	430,513,849	4,373,500	(512,800)	434,374,549
43	Auto Meter Reading Devices	381.10	35,392,856	102,000	(12,000)	35,482,856	119,200	(14,000)	35,588,056
44	Meter Installations	381.20	23,399,667	600	(100)	23,400,167	285,100	(33,400)	23,651,867
45	House Regulators	382.00	35,597,190	111,600	(13,100)	35,695,690	127,200	(14,900)	35,807,990
46	House Regulators Installations	383.00	11,138,352	55,700	(6,500)	11,187,552	61,600	(7,200)	11,241,952
47	Industrial M&R Equipment, Station Equipment	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
48	Industrial M&R Equipment, Large Volume	385.00	5,696,314	14,000	(1,600)	5,708,714	16,400	(1,900)	5,723,214
49	Other Equipment	385.10	1,189,992	0	0	1,189,992	0	0	1,189,992
50	Other Equipment, Odorization	387.10	16,603	0	0	16,603	0	0	16,603
51	Other Equipment, Radio	387.20	117,248	0	0	117,248	0	0	117,248
52	Other Equipment, Other Communications	387.42	121,945	0	0	121,945	0	0	121,945
53	Other Equipment, Telemetering	387.44	656,004	0	0	656,004	0	0	656,004
54	Other Equipment, Customer Information Service	387.45	2,076,343	0	0	2,076,343	0	0	2,076,343
55	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	General Plant								
56	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
57	Office Furniture & Equipment, Unspecified	391.10	2,423,721	1,900	0	2,425,621	2,600	0	2,428,221
58	Office Furniture & Equipment, Data handling Equip	391.11	24,405	0	0	24,405	0	0	24,405
59	Office Furniture & Equipment, Information Systems	391.12	2,197,893	0	0	2,197,893	0	0	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392.20	86,752	0	0	86,752	0	0	86,752
62	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
63	Stores Equipment	393.00	16,675	0	0	16,675	0	0	16,675
64	Tools, Garage & Service Equipment	394.10	122,964	0	0	122,964	0	0	122,964
65	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
67	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
68	Tools, Tools and Other	394.30	12,836,559	17,300	0	12,853,859	24,000	0	12,877,859
69	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
70	Laboratory Equipment Gas	395.00	50,618	0	0	50,618	0	0	50,618
71	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	1,435,493
72	Communication Equipment	397.00	1,307,307	14,900	0	1,322,207	20,600	0	1,342,807
73	Communication Equipment, Telephone	397.10	2,339,889	0	0	2,339,889	0	0	2,339,889
74	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
75	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
76	Communication Equipment, Telemetering	397.50	810,223	0	0	810,223	0	0	810,223
77	Miscellaneous Equipment	398.00	1,060,471	0	0	1,060,471	0	0	1,060,471
78	Total Gas Plant in Service		1,789,965,086	17,901,800	(2,095,100)	1,805,771,786	22,545,500	(2,637,800)	1,825,679,486

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2016

Line No.	Description	Account No. (1)	Gas Plant in Service						
			Plant Beginning Balance 5/31/2016 (2) \$	Additions (3) \$	Retirements (4) \$	Balance as of 6/30/2016 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 7/31/2016 (8)=(5+6+7) \$
1	Intangible Plant								
2	Organization Costs	301 00	100,099	0	0	100,099	0	0	100,099
3	Franchise/Consent, Perpetual	302 10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303 00	1,320,595	0	0	1,320,595	2,136,800	0	3,457,395
5	Intangible Plant, Miscellaneous Software	303 30	21,000,072	0	0	21,000,072	0	0	21,000,072
6	Underground Storage Plant								
7	Land	350 10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350 20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351 20	3,413,834	0	0	3,413,834	0	0	3,413,834
10	Wells Construction	352 01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352 02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352 10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352 12	67,498	0	0	67,498	0	0	67,498
14	Lines	353 00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354 00	912,873	28,800	(3,400)	938,273	29,800	(3,800)	964,273
16	Measuring & Regulating Equipment	355 00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	617,875	10,200	0	628,075	13,500	0	641,575
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,128,782	0	0	2,128,782	0	0	2,128,782
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,217,107	0	(1,200)	3,215,907	0	(1,700)	3,214,207
24	Structures, City Gate Measurement & Regulating	375.20	388,626	27,500	(3,200)	392,926	31,300	(4,000)	420,226
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	3,357,779	0	0	3,357,779	0	0	3,357,779
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	8,139,238	15,000	(1,800)	8,152,438	16,000	(2,000)	8,166,438
29	Structures, Other Distribution System, Leased	375.71	1,125,911	0	0	1,125,911	0	0	1,125,911
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains								
32	Mains	376.00	1,061,768,979	19,465,400	(2,282,400)	1,078,951,979	19,712,100	(2,505,100)	1,096,158,979
33	Mains - CSL Replacements	376.08	23,786,341	0	0	23,786,341	0	0	23,786,341
34	Bare Steel	376.30	70,618,981	0	0	70,618,981	0	0	70,618,981
35	Cast Iron	376.80	570,601	0	0	570,601	0	0	570,601
36	Measuring & Regulating Equipment General	378.10	56,453	0	0	56,453	0	0	56,453
37	Measuring & Regulating Equipment Regulating	378.20	39,011,522	127,300	(14,900)	39,123,922	143,200	(18,200)	39,248,922
38	Measuring & Regulating Equipment Local Gas	378.30	457,281	0	0	457,281	0	0	457,281
39	Measuring & Regulating Equipment City Gate	378.10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Service	380.00	434,374,549	4,329,100	(507,600)	438,196,049	4,710,300	(598,600)	442,307,749
42	Meters	381.00	35,588,056	121,500	(14,200)	35,695,356	137,300	(17,400)	35,815,256
43	Auto Meter Reading Devices	381.10	23,651,867	100	0	23,651,967	(21,600)	2,800	23,633,167
44	Meter Installations	382.00	35,807,990	134,900	(15,800)	35,927,090	159,800	(20,300)	36,066,590
45	House Regulators	383.00	11,241,952	68,400	(8,000)	11,302,352	85,200	(10,800)	11,376,752
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,723,214	16,600	(1,900)	5,737,914	18,600	(2,400)	5,754,114
48	Industrial M&R Equipment, Large Volume	385.10	1,189,992	0	0	1,189,992	0	0	1,189,992
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387.44	656,004	0	0	656,004	0	0	656,004
53	Other Equipment, Telemetering	387.45	2,076,343	0	0	2,076,343	0	0	2,076,343
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	General Plant								
56	Structures, Communications	390 10	49,821	0	0	49,821	0	0	49,821
57	Office Furniture & Equipment, Unspecified	391 10	2,428,221	1,500	0	2,429,721	424,600	0	2,854,321
58	Office Furniture & Equipment, Data handling Equip	391 11	24,405	0	0	24,405	0	0	24,405
59	Office Furniture & Equipment, Informaton Systems	391 12	2,197,893	0	0	2,197,893	0	0	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391 20	3,007	0	0	3,007	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392 20	86,752	0	0	86,752	0	0	86,752
62	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
63	Stores Equipment	393 00	16,675	0	0	16,675	0	0	16,675
64	Tools, Garage & Service Equipment	394 10	122,964	0	0	122,964	0	0	122,964
65	Tools, CNG Equipment, Stationary	394 11	1,774,190	0	0	1,774,190	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394 12	179,308	0	0	179,308	0	0	179,308
67	Tools, Shop Equipment	394 20	72,307	0	0	72,307	0	0	72,307
68	Tools, Tools and Other	394 30	12,877,859	14,000	0	12,891,859	15,000	0	12,906,859
69	Tools, High Pressure Stopping	394 31	10,847	0	0	10,847	0	0	10,847
70	Laboratory Equipment Gas	395.00	50,618	0	0	50,618	0	0	50,618
71	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	1,435,493
72	Communication Equipment	397.00	1,342,807	12,000	0	1,354,807	12,800	0	1,367,607
73	Communication Equipment, Telephone	397 10	2,339,889	0	0	2,339,889	0	0	2,339,889
74	Communication Equipment, Radio	397 20	0	0	0	0	0	0	0
75	Communication Equipment, Other	397 40	0	0	0	0	0	0	0
76	Communication Equipment, Telemetering	397 50	810,223	0	0	810,223	0	0	810,223
77	Miscellaneous Equipment	398 00	1,080,471	0	0	1,080,471	0	0	1,080,471
78	Total Gas Plant in Service		1,825,679,486	24,372,300	(2,854,400)	1,847,197,386	27,624,700	(3,181,500)	1,871,640,586

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2016

Line No.	Description	Account No. (1)	Gas Plant in Service						Balance as of 9/30/2016 (8)=(5+6+7) \$
			Plant Beginning Balance 7/31/2016 (2) \$	Additions (3) \$	Retirements (4) \$	Balance as of 8/31/2016 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	3,457,395	0	(526,500)	2,930,895	0	0	2,930,895
5	Intangible Plant, Miscellaneous Software	303.30	21,000,072	0	0	21,000,072	0	0	21,000,072
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,413,834	0	0	3,413,834	0	0	3,413,834
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	964,273	21,700	(2,500)	983,473	27,400	(3,200)	1,007,673
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	841,575	8,600	0	650,175	11,800	0	661,975
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,128,782	0	0	2,128,782	0	0	2,128,782
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,214,207	0	(1,000)	3,213,207	0	(1,400)	3,211,807
24	Structures, City Gate Measurement & Regulating	375.20	420,226	21,600	(2,500)	439,328	28,200	(3,300)	464,228
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375.40	3,357,779	0	0	3,357,779	0	0	3,357,779
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	8,166,438	24,500	(2,900)	8,188,038	16,600	(2,000)	8,202,638
29	Structures, Other Distribution System, Leased	375.71	1,125,911	0	0	1,125,911	0	0	1,125,911
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,096,158,979	16,792,100	(1,968,900)	1,110,982,179	18,388,200	(2,156,100)	1,127,214,279
33	Mains - CSL Replacements	376.08	23,786,341	0	0	23,786,341	0	0	23,786,341
34	Bare Steel	376.30	70,618,981	0	0	70,618,981	0	0	70,618,981
35	Cast Iron	376.80	570,601	0	0	570,601	0	0	570,601
36	Measuring & Regulating Equipment General	378.10	56,453	0	0	56,453	0	0	56,453
37	Measuring & Regulating Equipment Regulating	378.20	39,248,922	99,400	(11,700)	39,336,622	129,100	(15,100)	39,450,622
38	Measuring & Regulating Equipment Local Gas	378.30	457,281	0	0	457,281	0	0	457,281
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Service	380.00	442,307,749	3,334,400	(391,000)	445,251,149	4,279,900	(501,800)	449,029,249
42	Meters	381.00	35,815,256	95,000	(11,100)	35,899,156	123,700	(14,500)	36,008,356
43	Auto Meter Reading Devices	381.10	23,633,167	1,000	(100)	23,634,067	100	0	23,634,167
44	Meter Installations	382.00	36,066,590	107,700	(12,600)	36,161,690	142,500	(16,700)	36,287,490
45	House Regulators	383.00	11,376,752	55,800	(6,500)	11,426,052	75,200	(8,600)	11,492,452
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,754,114	13,000	(1,500)	5,765,614	16,800	(2,000)	5,780,414
48	Industrial M&R Equipment, Large Volume	385.10	1,189,992	0	0	1,189,992	0	0	1,189,992
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387.44	656,004	0	0	656,004	0	0	656,004
53	Other Equipment, Telemetry	387.45	2,076,343	0	0	2,076,343	0	0	2,076,343
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	General Plant								
56	Structures, Communications	390.10	49,821	0	0	49,821	0	0	49,821
57	Office Furniture & Equipment, Unspecified	391.10	2,854,321	2,400	0	2,856,721	1,700	0	2,858,421
58	Office Furniture & Equipment, Data handling Equip	391.11	24,405	0	0	24,405	0	0	24,405
59	Office Furniture & Equipment, Information Systems	391.12	2,197,893	0	0	2,197,893	0	0	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392.20	86,752	0	0	86,752	0	0	86,752
62	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
63	Stores Equipment	393.00	16,675	0	0	16,675	0	0	16,675
64	Tools, Garage & Service Equipment	394.10	122,964	0	0	122,964	0	0	122,964
65	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
67	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
68	Tools, Tools and Other	394.30	12,906,859	22,800	0	12,929,659	15,500	0	12,945,159
69	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
70	Laboratory Equipment Gas	395.00	50,618	0	0	50,618	0	0	50,618
71	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	1,435,493
72	Communication Equipment	397.00	1,367,607	19,600	0	1,387,207	13,300	0	1,400,507
73	Communication Equipment, Telephone	397.10	2,339,889	0	0	2,339,889	0	0	2,339,889
74	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
75	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
76	Communication Equipment, Telemetry	397.50	810,223	0	0	810,223	0	0	810,223
77	Miscellaneous Equipment	398.00	1,060,471	0	0	1,060,471	0	0	1,060,471
78	Total Gas Plant in Service		1,871,640,586	20,619,600	(2,938,600)	1,889,321,386	23,270,000	(2,724,900)	1,909,866,486

Columbia Gas of Pennsylvania, Inc.
Gas Plant In Service by Gas Plant Account
Test Year December 31, 2016

Gas Plant In Service

Line No.	Description	Account No. (1)	Plant	Balance			Balance		
			Beginning Balance 9/30/2016 (2) \$	Additions (3) \$	Retirements (4) \$	as of 10/31/2016 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	as of 11/30/2016 (8)=(5+6+7) \$
1	Intangible Plant								
2	Organization Costs	301 00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303 00	2,930,895	1,874,800	0	4,805,695	0	0	4,805,695
5	Intangible Plant, Miscellaneous Software	303.30	21,000,072	0	0	21,000,072	0	0	21,000,072
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350 20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351 20	3,413,834	0	0	3,413,834	0	0	3,413,834
10	Wells Construction	352 01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352 02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352 10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352 12	67,498	0	0	67,498	0	0	67,498
14	Lines	353 00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354 00	1,007,673	29,400	(3,700)	1,033,373	14,900	(1,800)	1,046,473
16	Measuring & Regulating Equipment	355 00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374 10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374 20	661,975	8,300	0	670,275	5,700	0	675,975
20	Land Rights, City Gate/Main Line	374 30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374 40	2,128,782	0	0	2,128,782	0	0	2,128,782
22	Land Rights, City Other Distribution System, Loc	374 41	13	0	0	13	0	0	13
23	Rights of Way	374 50	3,211,807	0	(1,100)	3,210,707	0	(700)	3,210,007
24	Structures, City Gate Measurement & Regulating	375.20	464,226	25,900	(3,300)	486,826	14,600	(1,700)	499,726
25	Structures, General Meas & Reg Local Gas	375 31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375 40	3,357,779	0	0	3,357,779	0	0	3,357,779
27	Structures, Distribution Industrial M&R	375 60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375 70	8,202,638	25,700	(3,300)	8,225,038	23,100	(2,700)	8,245,438
29	Structures, Other Distribution System, Leased	375 71	1,125,911	0	0	1,125,911	0	0	1,125,911
30	Structures, Communication	375 80	16,515	0	0	16,515	0	0	16,515
31	Mains								
32	Mains	376 00	1,127,214,279	16,797,400	(2,139,300)	1,141,872,379	10,559,700	(1,238,200)	1,151,193,879
33	Mains - CSL Replacements	376 08	23,786,341	0	0	23,786,341	0	0	23,786,341
34	Bare Steel	376 30	70,618,981	0	0	70,618,981	0	0	70,618,981
35	Cast Iron	376 80	570,601	0	0	570,601	0	0	570,601
36	Measuring & Regulating Equipment General	378 10	56,453	0	0	56,453	0	0	56,453
37	Measuring & Regulating Equipment Regulating	378 20	39,450,622	121,400	(15,500)	39,556,522	67,400	(7,900)	39,616,022
38	Measuring & Regulating Equipment Local Gas	378 30	457,281	0	0	457,281	0	0	457,281
39	Measuring & Regulating Equipment City Gate	379 10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379 11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	449,029,249	4,248,300	(541,100)	452,736,449	2,274,100	(266,600)	454,743,949
42	Meters	381 00	36,008,356	115,500	(14,700)	36,109,156	64,400	(7,600)	36,165,956
43	Auto Meter Reading Devices	381.10	23,634,167	133,600	(17,000)	23,750,767	135,900	(15,900)	23,870,767
44	Meter Installations	382.00	36,287,490	122,800	(15,600)	36,394,690	72,400	(8,500)	36,458,590
45	House Regulators	383.00	11,492,452	59,200	(7,500)	11,544,152	37,200	(4,400)	11,576,952
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,780,414	15,900	(2,000)	5,794,314	8,800	(1,000)	5,802,114
48	Industrial M&R Equipment Large Volume	385.10	1,189,992	0	0	1,189,992	0	0	1,189,992
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387 42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387 44	656,004	0	0	656,004	0	0	656,004
53	Other Equipment, Telemetering	387 45	2,076,343	0	0	2,076,343	0	0	2,076,343
54	Other Equipment, Customer Information Service	387 46	259,436	0	0	259,436	0	0	259,436
55	General Plant								
56	Structures, Communications	390 10	49,821	0	0	49,821	0	0	49,821
57	Office Furniture & Equipment, Unspecified	391 10	2,858,421	2,600	0	2,861,021	2,300	0	2,863,321
58	Office Furniture & Equipment, Data handling Equip	391 11	24,405	0	0	24,405	0	0	24,405
59	Office Furniture & Equipment, Information Systems	391 12	2,197,893	0	0	2,197,893	0	0	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392.20	86,752	0	0	86,752	0	0	86,752
62	Transportation Equipment, Trailers \$1,000 or <	392 21	10,830	0	0	10,830	0	0	10,830
63	Stores Equipment	393 00	16,675	0	0	16,675	0	0	16,675
64	Tools, Garage & Service Equipment	394 10	122,964	0	0	122,964	0	0	122,964
65	Tools, CNG Equipment, Stationary	394 11	1,774,190	0	0	1,774,190	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
67	Tools, Shop Equipment	394.20	72,307	0	0	72,307	0	0	72,307
68	Tools, Tools and Other	394 30	12,945,159	24,000	0	12,969,159	21,600	0	12,990,759
69	Tools, High Pressure Stopping	394 31	10,847	0	0	10,847	0	0	10,847
70	Laboratory Equipment Gas	395 00	50,618	0	0	50,618	0	0	50,618
71	Power Operated Equipment	396 00	1,435,493	0	0	1,435,493	0	0	1,435,493
72	Communication Equipment	397.00	1,400,507	20,500	0	1,421,007	18,500	0	1,439,507
73	Communication Equipment, Telephone	397.10	2,339,889	0	0	2,339,889	0	0	2,339,889
74	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
75	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
76	Communication Equipment, Telemetering	397 50	810,223	0	0	810,223	0	0	810,223
77	Miscellaneous Equipment	398 00	1,060,471	0	0	1,060,471	0	0	1,060,471
78	Total Gas Plant In Service		1,909,866,486	23,625,300	(2,764,100)	1,930,727,686	13,320,600	(1,557,000)	1,942,491,286

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2016

Description	Account No. (1)	Plant			Balance as of 12/31/2016 (5 = 2+3+4) \$
		Beginning Balance 11/30/2016 \$	Additions (3) \$	Retirements (4) \$	
		(2)	(3)	(4)	
1 Intangible Plant					
2 Organization Costs	301.00	100,099	0	0	100,099
3 Franchise/Consent, Perpetual	302.10	26,489	0	0	26,489
4 Intangible Plant, General	303.00	4,805,695	364,300	(666,200)	4,523,795
5 Intangible Plant, Miscellaneous Software	303.30	21,000,072	0	0	21,000,072
6 Underground Storage Plant					
7 Land	350.10	23,882	0	0	23,882
8 Rights of Way	350.20	1,932	0	0	1,932
9 Compressor Station Structures	351.20	3,413,834	0	0	3,413,834
10 Wells Construction	352.01	799,134	0	0	799,134
11 Wells Equipment	352.02	168,680	0	0	168,680
12 Storage Leasehold and Rights	352.10	139,442	0	0	139,442
13 Other Leases	352.12	67,498	0	0	67,498
14 Lines	353.00	405,288	0	0	405,288
15 Compressor Station Equipment	354.00	1,046,473	(400)	100	1,046,173
16 Measuring & Regulating Equipment	355.00	123,010	0	0	123,010
17 Distribution Plant					
18 Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944
19 Land, Other Distribution System	374.20	675,975	4,700	0	680,675
20 Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361
21 Land Rights, City Other Distribution System	374.40	2,128,782	0	0	2,128,782
22 Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13
23 Rights of Way	374.50	3,210,007	0	(600)	3,209,407
24 Structures, City Gate Measurement & Regulating	375.20	499,726	4,400	(600)	503,526
25 Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012
26 Structures, Regulating	375.40	3,357,779	0	0	3,357,779
27 Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670
28 Structures, Other Distribution System	375.70	8,245,438	1,315,000	(164,400)	9,396,038
29 Structures, Other Distribution System, Leased	375.71	1,125,911	0	0	1,125,911
30 Structures, Communication	375.80	16,515	0	0	16,515
31 Mains					
32 Mains	376.00	1,151,193,879	1,764,600	(220,600)	1,152,737,879
33 Mains - CSL Replacements	376.08	23,786,341	0	0	23,786,341
34 Bare Steel	376.30	70,618,981	0	0	70,618,981
35 Cast Iron	376.80	570,601	0	0	570,601
36 Measuring & Regulating Equipment General	378.10	56,453	0	0	56,453
37 Measuring & Regulating Equipment Regulating	378.20	39,616,022	17,400	(2,200)	39,631,222
38 Measuring & Regulating Equipment Local Gas	378.30	457,281	0	0	457,281
39 Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567
40 Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)
41 Services	380.00	454,743,949	323,600	(40,500)	455,027,049
42 Meters	381.00	36,165,956	17,500	(2,200)	36,181,256
43 Auto Meter Reading Devices	381.10	23,870,767	(125,400)	15,700	23,761,067
44 Meter Installations	382.00	36,458,590	31,700	(4,000)	36,486,290
45 House Regulators	383.00	11,576,952	23,100	(2,900)	11,597,152
46 House Regulators Installations	384.00	3,864,772	0	0	3,864,772
47 Industrial M&R Equipment Station Equipment	385.00	5,802,114	2,200	(300)	5,804,014
48 Industrial M&R Equipment, Large Volume	385.10	1,189,992	0	0	1,189,992
49 Other Equipment	387.10	16,603	0	0	16,603
50 Other Equipment, Odorization	387.20	117,248	0	0	117,248
51 Other Equipment, Radio	387.42	121,945	0	0	121,945
52 Other Equipment, Other Communications	387.44	656,004	0	0	656,004
53 Other Equipment, Telemetering	387.45	2,076,343	0	0	2,076,343
54 Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436
55 General Plant					
56 Structures, Communications	390.10	49,821	0	0	49,821
57 Office Furniture & Equipment, Unspecified	391.10	2,863,321	131,500	(261,000)	2,733,821
58 Office Furniture & Equipment, Data handling Equip	391.11	24,405	0	0	24,405
59 Office Furniture & Equipment, Information Systems	391.12	2,197,893	0	(1,898,800)	299,093
60 Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007
61 Transportation Equipment, Trailers > \$1,000	392.20	86,752	0	(5,200)	81,552
62 Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830
63 Stores Equipment	393.00	16,675	0	(2,300)	14,375
64 Tools, Garage & Service Equipment	394.10	122,964	0	0	122,964
65 Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190
66 Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308
67 Tools, Shop Equipment	394.20	72,307	0	0	72,307
68 Tools, Tools and Other	394.30	12,990,759	1,227,400	(158,200)	14,059,959
69 Tools, High Pressure Stopping	394.31	10,847	0	0	10,847
70 Laboratory Equipment Gas	395.00	50,618	0	(13,900)	36,718
71 Power Operated Equipment	396.00	1,435,493	0	0	1,435,493
72 Communication Equipment	397.00	1,439,507	1,052,000	0	2,491,507
73 Communication Equipment, Telephone	397.10	2,339,889	0	(168,800)	2,171,089
74 Communication Equipment, Radio	397.20	0	0	0	0
75 Communication Equipment, Other	397.40	0	0	0	0
76 Communication Equipment, Telemetering	397.50	810,223	0	0	810,223
77 Miscellaneous Equipment	398.00	1,060,471	0	(38,500)	1,021,971
78 Total Gas Plant in Service		1,942,491,286	6,173,600	(3,635,400)	1,945,029,486

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	November 30, 2015 & December 31, 2016		
			Construction Work In Progress Account 107 Per Books (1) \$	Construction Work In Progress Account 107 Not In Rate Base (2) \$	Construction Work In Progress Account 107 In Rate Base (3)=(1-2) \$
1		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	November 30, 2015 & December 31, 2016		
			Construction Work In Progress Account 107 Per Books (1) \$	Construction Work In Progress Account 107 Not In Rate Base (2) \$	Construction Work In Progress Account 107 In Rate Base (3)=(1-2) \$
1	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	0	0	0
28	391.20	Office Furniture & Equipment, Air Condition Equip	0	0	0
29	392.20	Transportation Equipment, Trailers > \$1,000	0	0	0
30	392.21	Transportation Equipment, Trailers \$1,000 or <	0	0	0
31	393.00	Stores Equipment	0	0	0
32	394.10	Tools, Garage & Service Equipment	0	0	0
33	394.11	Tools, CNG Equipment, Stationary	0	0	0
34	394.12	Tools, CNG Equipment, Portable	0	0	0
35	394.20	Tools, Shop Equipment	0	0	0
36	394.30	Tools, Tools and Other	0	0	0
37	394.31	Tools, High Pressure Stopping	0	0	0
38	395.00	Laboratory Equipment Gas	0	0	0
39	396.00	Power Operated Equipment	0	0	0
40	397.00	Communication Equipment	0	0	0
41	397.10	Communication Equipment, Telephone	0	0	0
42	397.20	Communication Equipment, Radio	0	0	0
43	397.40	Communication Equipment, Other	0	0	0
44	397.50	Communication Equipment, Telemetering	0	0	0
45	398.00	Miscellaneous Equipment	0	0	0
46		Bonus Accruals, New Business Overheads & Reconciliation Difference	1,404,489	1,404,489	0
47		Total General Plant	1,404,489	1,404,489	0
48		Total Plant	19,080,117	19,080,117	0

Columbia Gas of Pennsylvania, Inc.
Depreciation Reserve

Ln. No.	Description	Balance As Of		
		11/30/2014	11/30/2015	12/31/2016
		<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
		(1)	(2)	(3)
		\$	\$	\$
1	Amortizable Plant	(5,212,021)	(7,472,254)	(10,000,537)
2	Underground Storage Plant	(3,026,813)	(3,135,939)	(3,272,048)
3	Distribution Plant	(323,525,941)	(341,465,542)	(361,117,407)
4	General Plant	<u>(16,960,095)</u>	<u>(15,628,203)</u>	<u>(12,347,776)</u>
5	Total (Exhibit 105)	<u>(348,724,870)</u>	<u>(367,701,938)</u>	<u>(386,737,768)</u>

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

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

Response:

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

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

Response:

Columbia is not making a claim for cash working capital.

COLUMBIA GAS OF PENNSYLVANIA, INC
PLANT MATERIALS AND SUPPLIES
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING November 30 2015

Line No.	Month	Amount \$	Month	Amount \$
1	Nov-14 Actual	662,540	Dec-15	669,680
2	Dec-14 Actual	657,437	Jan-16	638,492
3	Jan-15	626,819	Feb-16	636,628
4	Feb-15	624,989	Mar-16	625,793
5	Mar-15	614,352	Apr-16	629,696
6	Apr-15	618,184	May-16	650,134
7	May-15	638,248	Jun-16	650,228
8	Jun-15	638,340	Jul-16	639,578
9	Jul-15	627,885	Aug-16	628,010
10	Aug-15	616,528	Sep-16	620,403
11	Sep-15	609,060	Oct-16	678,749
12	Oct-15	666,340	Nov-16	687,286
13	Nov-15	<u>674,721</u>	Dec-16	<u>682,151</u>
14	Total	\$8,275,443		\$8,436,828
15	13 Month Average 11/30/2014	<u>\$636,573</u>	13 Month Average 12/31/2015	<u>\$648,987</u>
			<u>11/30/2015</u>	<u>12/31/2016</u>
1/	Based on previous year's balances adjusted for inflation using the GNP Deflator @ See Exhibit No. 104, Schedule No. 2, Page 25.		<u>1.84%</u>	<u>1.86%</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PREPAYMENTS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING
DECEMBER 31, 2016

Accounts								
Ln. No.	Month	Corp. Ins. <u>16521000</u> (1) \$	Medical LTD Ins. <u>16500010</u> (2) \$	Prepaid Ins. I/C <u>16520000</u> (3) \$	Prepaid Payroll 16500000- <u>1022</u> (4) \$	1/	PUC,OCA, OSBA Fees <u>16503600</u> (5) \$	Total (6) \$
1	Nov-14	2/ 1,128,573	0	774,725	0		1,225,490	3,128,787
2	Dec-14	2/ 1,010,050	0	641,664	0		1,050,420	2,702,134
3	Jan-15	771,426 3/	0	580,184 3/	0		648,919 3/	2,000,529
4	Feb-15	632,808 3/	0	804,743 3/	0		519,136 3/	1,956,687
5	Mar-15	494,191 3/	0	587,480 3/	0		389,351 3/	1,471,022
6	Apr-15	355,573 3/	0	444,846 3/	0		1,092,100 3/	1,892,519
7	May-15	216,956 3/	0	302,212 3/	0		129,784 3/	648,952
8	Jun-15	78,338 3/	0	159,580 3/	0		0 3/	237,918
9	Jul-15	1,440,964 3/	0	1,348,841 3/	0		(138,869) 3/	2,650,936
10	Aug-15	1,301,804 3/	0	1,211,711 3/	0		(277,737) 3/	2,235,778
11	Sep-15	1,155,956 3/	0	1,074,582 3/	0		(416,606) 3/	1,813,932
12	Oct-15	990,400 3/	0	924,475 3/	0		1,426,309 3/	3,341,184
13	Nov-15	<u>1,149,322</u> 3/	<u>0</u>	<u>788,968</u> 3/	<u>0</u>		<u>1,248,021</u> 3/	<u>3,186,311</u>
14	Total	\$10,726,361	\$0	\$9,644,011	\$0		\$6,896,318	27,266,689
15	13 Month Average Balance							<u>2,097,438</u>
16	Dec-15	1,028,860 3/	0	653,614 3/	0		1,069,982 3/	2,752,456
17	Jan-16	785,792 3/	0	590,989 3/	0		661,004 3/	2,037,785
18	Feb-16	644,593 3/	0	819,730 3/	0		528,804 3/	1,993,127
19	Mar-16	503,394 3/	0	598,421 3/	0		396,602 3/	1,498,417
20	Apr-16	362,195 3/	0	453,130 3/	0		1,112,438 3/	1,927,763
21	May-16	220,996 3/	0	307,840 3/	0		132,201 3/	661,037
22	Jun-16	79,797 3/	0	162,552 3/	0		0 3/	242,349
23	Jul-16	1,467,799 3/	0	1,373,960 3/	0		(141,455) 3/	2,700,304
24	Aug-16	1,326,047 3/	0	1,234,277 3/	0		(282,909) 3/	2,277,415
25	Sep-16	1,177,483 3/	0	1,094,594 3/	0		(424,364) 3/	1,847,713
26	Oct-16	1,008,844 3/	0	941,691 3/	0		1,452,871 3/	3,403,406
27	Nov-16	1,170,726 3/	0	803,661 3/	0		1,271,263 3/	3,245,650
28	Dec-16	1,048,020 3/	<u>0</u>	665,786 3/	0		1,089,908 3/	<u>2,803,714</u>
29	Total	\$10,824,546	\$0	\$9,700,245	\$0		\$6,866,345	27,391,136
30	13 Month Average Balance							<u>2,107,010</u>

Notes:

- 1/ Items included in the calculation of cash working capital.
- 2/ Actual 2014 balances

11/30/2015 12/31/2016

3/ Based on previous year's balance adjusted for inflation using GNP Deflator @ 1.84% 1.86%
See Exhibit No. 104, Schedule No. 2, Page 25.

COLUMBIA GAS OF PENNSYLVANIA, INC
GAS STORED UNDERGROUND
AVERAGE OF TWELVE MONTHLY BALANCES ENDING
December 31, 2016

Line No.	Month	Scheduled Injections	ACOG	Injection Activity	Monthly WACOG	Scheduled Withdrawals	Withdrawal Activity	Ending Cumulative Balance	Ending Cumulative Balance	Monthly Average Rate	
		DTH (A)	\$ (B)	\$ (C = A * B)	\$ (D)	DTH (E)	\$ (F = D * E)	\$ (G)	DTH (H)	\$ (I = G / H)	
1	Nov-14	593,876	3.9067	2,320,095	4.3029	3,138,356	(13,504,032)	111,586,006	25,932,841	4.3029	
2	Dec-14	302,585	4.2806	1,295,245	4.3026	3,803,154	(16,363,553)	96,517,699	22,432,272	4.3026	
3	Jan-15	(28,587)	3.0912	(88,368)	4.3042	6,080,922	(26,173,339)	70,255,992	16,322,763	4.3042	
4	Feb-15	-	2.7914	-	4.3042	4,703,000	(20,242,525)	50,013,467	11,619,763	4.3042	
5	Mar-15	83,000	2.5639	212,804	4.2918	4,134,000	(17,742,426)	32,483,845	7,568,763	4.2918	
6	Apr-15	2,266,000	2.5045	5,675,197	3.8800	-	0	38,159,042	9,834,763	3.8800	
7	May-15	3,616,000	2.5502	9,221,523	3.5225	-	0	47,380,565	13,450,763	3.5225	
8	Jun-15	3,614,000	2.6146	9,449,164	3.3302	-	0	56,829,729	17,064,763	3.3302	
9	Jul-15	3,616,000	2.6791	9,687,626	3.2164	-	0	66,517,355	20,680,763	3.2164	
10	Aug-15	3,614,000	2.6937	9,735,032	3.1386	-	0	76,252,387	24,294,763	3.1386	
11	Sep-15	3,409,000	2.6848	9,152,483	3.0828	-	0	85,404,870	27,703,763	3.0828	
12	Oct-15	1,166,000	2.7538	3,210,931	3.0695	-	0	88,615,801	28,869,763	3.0695	
13	Nov-15	-	3.0194	-	3.0695	2,992,000	(9,183,951)	79,431,850	25,877,763	3.0695	
14	Dec-15	32,000	3.0645	98,064	3.0695	3,571,000	(10,961,170)	68,568,744	22,338,763	3.0695	
15	Jan-16	11,000	3.2076	35,284	3.0696	5,282,000	(16,213,437)	52,390,590	17,067,763	3.0696	
16	Feb-16	-	3.1704	-	3.0696	4,706,000	(14,445,368)	37,945,222	12,361,763	3.0696	
17	Mar-16	47,000	3.3321	156,609	3.0706	4,497,000	(13,808,301)	24,293,530	7,911,763	3.0706	
18	Apr-16	2,212,000	3.0047	6,646,396	3.0562	-	0	30,939,926	10,123,763	3.0562	
19	May-16	3,543,000	3.0178	10,692,065	3.0462	-	0	41,631,992	13,666,763	3.0462	
20	Jun-16	3,543,000	3.0759	10,897,914	3.0523	-	0	52,529,906	17,209,763	3.0523	
21	Jul-16	3,543,000	3.1265	11,077,190	3.0650	-	0	63,607,095	20,752,763	3.0650	
22	Aug-16	3,543,000	3.1335	11,101,991	3.0750	-	0	74,709,086	24,295,763	3.0750	
23	Sep-16	3,409,000	3.1165	10,624,149	3.0801	-	0	85,333,234	27,704,763	3.0801	
24	Oct-16	1,166,000	3.1165	3,633,839	3.0816	-	0	88,967,073	28,870,763	3.0816	
25	Nov-16	-	3.1165	-	3.0816	2,978,000	(9,176,894)	79,790,179	25,892,763	3.0816	
26	Dec-16	57,000	3.1165	177,641	3.0816	3,321,000	(10,234,125)	69,733,694	22,628,763	3.0816	
27	Twelve Month Average November 2015 ((Lns. 2 thru 13)/12)								65,655,217		
28	Twelve Month Average December 2016 ((Lns. 15 thru 26)/12)								58,489,294		

COLUMBIA GAS OF PENNSYLVANIA, INC
DEFERRED INCOME TAXES
BALANCE ENDING
December 31, 2016

Line No.	Acct	Pro Forma Balance 11/30/2014 (1)	Pro Forma Balance 11/30/2015 (2)	Pro Forma Balance 12/31/2016 (3)	Reference
1	<u>Account 190 - Deferred Income Taxes</u>				
2	19001000 LIFO Inventory Adj - Federal	1,733,643	2,038,681	2,033,266	
3	19002000 LIFO Inventory Adj - State	549,751	646,481	644,764	
4	19001000 Capitalized Inventory - Fed	(1,541)	(1,700)	(1,700)	
5	19002000 Capitalized Inventory - St	(489)	(539)	(539)	
6	19005000 Cust. Advances - Fed	2,454,024	2,629,540	2,796,107	
7	19006000 Cust. Advances - St	778,190	833,847	886,667	
8	19005000 Federal Net Operating Loss	15,471,269	13,081,518	2,590,812	
9	Total Account 190	<u>20,984,847</u>	<u>19,227,828</u>	<u>8,949,377</u>	
10	<u>Account 282 - Deferred Income Taxes-Depreciation</u>				
11	Various Excess Accelerated Tax Depreciation - Fed	(254,462,025)	(294,117,175)	(303,643,348)	
12	Total Account 282	<u>(254,462,025)</u>	<u>(294,117,175)</u>	<u>(303,643,348)</u>	
13	<u>Account 283 - Deferred Income Taxes - Other</u>				
14	28305000 Legal Liability-Lease on G.O. Bldg. - Fed	0	0	0	
15	28306000 Legal Liability-Lease on G.O. Bldg. - St	0	0	0	
16	Total Account 283	<u>0</u>	<u>0</u>	<u>0</u>	
17	Total Accumulated Deferred Taxes	<u>(233,477,178)</u>	<u>(274,889,347)</u>	<u>(294,693,971)</u>	Exhibit 107, Pgs. 5 & 5a

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER DEPOSITS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING
December 31, 2016

Line No.	Month (1)	Acct-23500300 Other Deposits (2) \$	Acct-23500000 Security Deposits (3) \$	Total Account 235 (4) \$	Month (5)	Acct-23500300 Other Deposits (6) \$	Acct-23500000 Security Deposits (7) \$	Total Account 235 (8) \$
1	Nov-14	(140,000)	(3,159,575)	(3,299,575) 1/	Dec-15	(140,000)	(3,230,025)	(3,370,025)
2	Dec-14	(140,000)	(3,230,025)	(3,370,025) 1/	Jan-16	(140,000)	(3,085,470)	(3,225,470)
3	Jan-15	(140,000)	(3,085,470)	(3,225,470)	Feb-16	(140,000)	(2,870,344)	(3,010,344)
4	Feb-15	(140,000)	(2,870,344)	(3,010,344)	Mar-16	(140,000)	(2,953,133)	(3,093,133)
5	Mar-15	(140,000)	(2,953,133)	(3,093,133)	Apr-16	(140,000)	(2,910,756)	(3,050,756)
6	Apr-15	(140,000)	(2,910,756)	(3,050,756)	May-16	(140,000)	(2,842,259)	(2,982,259)
7	May-15	(140,000)	(2,842,259)	(2,982,259)	Jun-16	(140,000)	(2,838,626)	(2,978,626)
8	Jun-15	(140,000)	(2,838,626)	(2,978,626)	Jul-16	(140,000)	(2,868,167)	(3,008,167)
9	Jul-15	(140,000)	(2,868,167)	(3,008,167)	Aug-16	(140,000)	(2,885,227)	(3,025,227)
10	Aug-15	(140,000)	(2,885,227)	(3,025,227)	Sep-16	(140,000)	(2,951,575)	(3,091,575)
11	Sep-15	(140,000)	(2,951,575)	(3,091,575)	Oct-16	(140,000)	(3,065,710)	(3,205,710)
12	Oct-15	(140,000)	(3,065,710)	(3,205,710)	Nov-16	(140,000)	(3,159,575)	(3,299,575)
13	Nov-15	<u>(140,000)</u>	<u>(3,159,575)</u>	<u>(3,299,575)</u>	Dec-16	<u>(140,000)</u>	<u>(3,230,025)</u>	<u>(3,370,025)</u>
14	Total	(1,820,000)	(38,820,439)	(40,640,439)	Total	(1,820,000)	(38,890,889)	(40,710,889)
15	13 Month Average	<u>(140,000)</u>	<u>(2,986,188)</u>	<u>(3,126,188)</u>	13 Month Average	<u>(140,000)</u>	<u>(2,991,607)</u>	<u>(3,131,607)</u>

1/ Actual November 2014 & December 2014 balance. All other months are the Historic Test Year amounts.

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER ADVANCES
December 31, 2016

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	(258,097)
2	Nov-15	(7,862,150)	7,650,421	(211,729)
3	Dec-16	(7,862,150)	7,650,421	(211,729)

Note:

November 2015 and December 2016 were based on December 2014 actual.