

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 (c)

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

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

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

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

Response: See attached Pages 3 and 4 for a comparative balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2016 and November 30, 2017.

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	<u>Assets and Other Debits</u>	<u>November 30, 2016</u> \$	<u>November 30, 2017</u> \$
	<u>UTILITY PLANT</u>		
101	Utility Plant	1,881,737,756	2,090,211,977
105	Gas Plant Held for Future Use	41,227	41,227
106	Completed Construction not Classified - Gas	72,756,792	113,800,953
107	Construction Work in Progress - Gas	69,022,063	68,421,317
108	Accumulated Provision for Depreciation of Gas Plant in Service	(381,410,660)	(410,192,931)
111	Accumulated Provision for Depreciation of Other Gas Plant	(18,837,481)	(21,023,320)
117	Gas Stored Underground - Non-Current	895,339	895,339
117	Accumulated Provision Gas Lost - Underground Storage	(163,467)	(163,467)
	NET UTILITY PLANT	<u>1,624,041,570</u>	<u>1,841,991,095</u>
	<u>OTHER PROPERTY AND INVESTMENTS</u>		
121	Non-Utility Property	8,346	8,346
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>8,346</u>	<u>8,346</u>
	<u>CURRENT AND ACCRUED ASSETS</u>		
131	Cash	1,348,687	1,592,617
135	Working Funds	2,550	2,550
136	Temporary Cash Investments	0	0
141	Other Accounts Receivable Sold	0	0
142	Customer Accounts Receivable	0	0
143	Other Accounts Receivable	0	253,000
144	Accumulated Provision for Uncollectible Accounts	0	0
145	Receivables From Associated Companies	25,070,757	30,215,122
146	Receivables From Associated Companies	100,831	217,802
154	Plant Materials and Supplies	699,749	874,033
164	Gas Stored Underground	70,405,749	80,485,692
165	Prepayments	3,274,141	3,255,062
171	Interest and Dividends Receivable	0	0
173	Accrued Utility Revenue	0	0
174	Miscellaneous Current and Accrued Assets	19,639	20,005
175	Derivative Instruments - Current	0	0
182	Other Regulatory Assets - Current	510,568	3,579,847
	TOTAL CURRENT AND ACCRUED ASSETS	<u>101,432,671</u>	<u>120,495,730</u>
	<u>DEFERRED DEBITS</u>		
123	Investment in Subsidiary	19,182,044	19,514,448
128	Other Special Funds	8,045,016	6,772,153
134	Special Deposits and Funds	0	0
143	Long Term Accounts Receivable	0	0
146	Long Term I/C Receivable	0	0
171	Interest and Dividends Receivable	0	0
175	Derivative Instruments - Non-Current	0	0
182	Other Regulatory Assets - Non-Current	272,229,213	269,874,233
183	Preliminary Survey and Investigation Charges	3,425,099	3,522,235
184	Clearing Accounts	(2,262)	(6,348)
186	Miscellaneous Deferred Debits	4,888,798	5,029,501
190	Accumulated Deferred Income Taxes	75,065,271	113,943,409
191	Unrecovered Purchase Gas Costs	11,286,206	5,774,281
	TOTAL DEFERRED DEBITS	<u>394,119,384</u>	<u>424,423,912</u>
	TOTAL ASSETS AND OTHER DEBITS	<u>2,119,601,971</u>	<u>2,386,919,083</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	<u>Liabilities and Other Credits</u>	<u>November 30, 2016</u> \$	<u>November 30, 2017</u> \$
	<u>PROPRIETY CAPITAL</u>		
201	Common Stock Issued	45,127,800	45,127,800
211	Additional Paid In Capital	7,889,827	7,889,827
216	Earned Surplus	597,204,428	660,804,185
	TOTAL PROPRIETY CAPITAL	<u>650,222,055</u>	<u>713,821,812</u>
	<u>LONG TERM DEBT</u>		
223	Advances From Associated Companies	540,515,000	625,515,000
224	Other Long Term Debt	0	0
	TOTAL LONG TERM DEBT	<u>540,515,000</u>	<u>625,515,000</u>
	<u>CURRENT AND ACCRUED LIABILITIES</u>		
228	State Non-Qualified Pension Liabilities	0	0
231	Notes Payable	0	0
232	Accounts Payable	28,710,267	39,262,822
233	Notes Payable to Associated Companies	0	0
234	Payables to Associated Companies	122,551,120	166,961,633
235	Customer Deposits	3,075,475	2,929,924
236	Taxes Accrued	(24,864,838)	(463,257)
237	Interest Accrued	314,151	308,776
238	Dividends Declared	0	0
241	Tax Collections Payable	157,288	228,574
242	Miscellaneous Current and Accrued Liabilities	69,781,237	70,046,410
242	Rate Refunds	588,159	180,408
243	Obligations Under Capital Leases - Current	861,706	980,755
244	Price Risk Liability - Current	0	0
245	Derivative Inst Liab Hedges - Current	0	0
254	Current Regulatory Liabilities	0	0
	TOTAL CURRENT AND ACCRUED LIABILITIES	<u>201,174,564</u>	<u>280,436,045</u>
	<u>DEFERRED CREDITS</u>		
252	Customer Advances for Construction	4,891,758	5,021,595
253	Other Deferred Credits	8,597,533	8,424,388
254	Regulatory Liabilities - Long Term	46,341,504	50,520,022
255	Accumulated Deferred Investment Tax Credit	2,492,124	2,155,793
	TOTAL DEFERRED CREDITS	<u>62,322,919</u>	<u>66,121,798</u>
	<u>OTHER NON-CURRENT LIABILITIES</u>		
227	Obligations Under Capital Leases Non-Current	31,042,652	30,058,414
228	Injuries and Damages Reserve	79,470	133,613
228	Pension and Post Retirement Benefits	20,119,774	2,806,752
228	Other Long-term Liability Vacation Banked	1,536,826	1,550,259
234	Long-term I/C Payable	0	0
236	Long-term Taxes Payable	0	0
237	Long-term Interest Payable	0	0
244	Price Risk Liability - Non-Current	0	0
	TOTAL OTHER NON-CURRENT LIABILITIES	<u>52,778,721</u>	<u>34,549,038</u>
	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
282	Liberalized Depreciation	597,997,317	654,233,729
283	Other	14,591,395	12,241,661
	TOTAL ACCUMULATED DEFERRED INCOME TAXES	<u>612,588,712</u>	<u>666,475,390</u>
	TOTAL LIABILITIES AND OTHER CREDITS	<u>2,119,601,971</u>	<u>2,386,919,083</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52 (c)

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

Response:

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

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

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

Response: Please see table below.

Columbia Gas of Pennsylvania, Inc.
Monthly Cash Balances December 2015 Through November 2017

Month Year	Account 131 Cash \$	Account 134 Special Deposits and Funds \$	Account 135 Working Funds \$	Account 136 Temporary Cash Investments \$
Dec-15	2,007,674	0	2,550	0
Jan-16	2,829,562	0	2,550	0
Feb-16	4,968,811	0	2,550	294,844
Mar-16	1,610,145	0	2,550	533,625
Apr-16	1,262,333	0	2,550	482,914
May-16	2,294,298	0	2,550	238,737
Jun-16	1,353,002	0	2,550	128,227
Jul-16	1,199,313	0	2,550	0
Aug-16	922,964	0	2,550	0
Sep-16	1,401,857	0	2,550	0
Oct-16	1,811,563	0	2,550	0
Nov-16	1,348,687	0	2,550	0
Dec-16	3,066,604	0	2,550	0
Jan-17	3,536,069	0	2,550	336,267
Feb-17	3,181,613	0	2,550	325,549
Mar-17	3,120,142	0	2,550	1,544,548
Apr-17	2,393,691	0	2,550	1,790,414
May-17	920,682	0	2,550	463,086
Jun-17	1,760,541	0	2,550	43,740
Jul-17	2,028,962	0	2,550	0
Aug-17	1,061,986	0	2,550	0
Sep-17	1,836,086	0	2,550	0
Oct-17	1,369,162	0	2,550	0
Nov-17	1,592,617	0	2,550	0

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

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

Response:

For Columbia Gas of Pennsylvania, Inc. at November 30, 2017 the details are provided as follows:

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

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

Working Funds - See Exhibit No. 1, Schedule 7

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 II BALANCE SHEET AND OPERATING STATEMENT
C. GAS UTILITIES ONLY

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

Response:

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

Month Year	164/242 Beginning Balance	Activity 164	Gas Inventories \$
Dec-16	70,405,749	(11,802,027)	58,603,722
Jan-17	58,603,722	(14,686,070)	43,917,652
Feb-17	43,917,652	(8,838,985)	35,078,667
Mar-17	35,078,667	(14,729,862)	20,348,805
Apr-17	20,348,805	7,978,353	28,327,157
May-17	28,327,157	9,881,968	38,209,126
Jun-17	38,209,126	10,837,719	49,046,845
Jul-17	49,046,845	9,922,322	58,969,167
Aug-17	58,969,167	13,551,701	72,520,869
Sep-17	72,520,869	8,880,259	81,401,127
Oct-17	81,401,127	2,667,578	84,068,705
Nov-17	84,068,705	(3,583,013)	80,485,692

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

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

Response: Major items of other physical property and investments in affiliated companies for Columbia Gas of Pennsylvania, Inc. at November 30, 2017, are detailed below:

<u>Description</u>	<u>Balance</u>
	\$
Account 101 - Gas Plant In Service	2,090,211,977
Account 106 - Completed Construction Not Classified - Gas	113,800,953
Account 107 - Construction Work In Progress - Gas	68,421,317
Account 117 - Gas Stored Underground - Non-Current	895,339
Account 123 - Investment in Subsidiary	19,514,448

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

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

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

Response:

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

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

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

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

Response:

Balances as of November 30, 2017:

<u>Description</u>	<u>Balance</u>
	\$
Account 141 - Notes Receivable	0
Account 143 - Other Accounts Receivable	
Off System Sales Revenue	223,535
A/R - Sold	(184,879,841)
Income Tax Refunds - State	253,000
Miscellaneous Receivables	589,693
Home Energy Assistance Program	26,489
AGL A/R	13,952
Transportation Customers	184,026,172
Purchase of Receivables	0
Total Account 143	253,000

Account 145 - Accounts Receivable from
Associated Companies
 Notes Receivable (1)

30,215,122

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

Balances as of November 30, 2017:

<u>Description</u>	<u>Balance</u>
	\$
Account 146 - Accounts Receivable from Associated Companies	
A/R Sold to Columbia Gas of Pennsylvania Receivables Corporation	(456,857)
Columbia Gas of Kentucky, Inc.	566
Columbia Gas of Ohio, Inc.	56,654
Columbia Gas of Maryland, Inc.	156,186
Columbia Gas of Virginia, Inc.	55,851
Columbia Gas of Massachusetts	3,383
NiSource Corporate Services	168,676
NiSource Inc.	15,541
Columbia Gas of Pennsylvania, Inc. Receivables	77,716
Collections from Associated Companies	177,038
Collections to Associated Companies	<u>(36,952)</u>
Total Account 146	<u>217,802</u>
 Total Accounts Receivable	 <u><u>30,685,924</u></u>

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

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

Response: Please see tables below.

Accumulated Provision for Uncollectible Accounts (Account 144)
Accruals, Write-offs & Recoveries for the Twelve Months Ended
December 2015, 2016, 2017

<u>Line</u>	<u>Date</u>	<u>Beginning Balance</u> \$	<u>Accrual</u> \$	<u>Charge-offs</u> \$	<u>Recoveries</u> \$	<u>Ending Balance</u> \$
1	2015	3,071,783	6,125,393	10,002,267	3,609,273	2,804,182
2	2016	2,804,182	5,041,407	7,882,383	2,847,175	2,810,380
3	2017	2,810,380	4,492,300	8,040,469	2,867,224	2,129,435

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

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

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

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

Response:

Account 165 - Prepayments

<u>Description</u>	Balances as of November 30, <u>2017</u> \$
<u>Insurance</u> Represents the unamortized portion of insurance premiums, which are amortized to expense over the term of the contract.	<u>3,255,062</u>
Total Prepayments	<u><u>3,255,062</u></u>

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

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

Response:

<u>Description</u>	<u>Balances as of</u> <u>November 30, 2017</u> \$
 <u>Account 154 - Plant Material and Operating Supplies</u>	
Cost of materials purchased primarily for use in the utility business.	874,033
 <u>Account 164 - Gas Stored Underground</u>	
Represents the value of gas inventories in storage.	80,485,692
 <u>Account 174 - Miscellaneous Current Assets</u>	
Property Tax Accrual	14,833
Exchange Gas Receivable	
The value of GTS Banks owed to the Company	<u>5,171</u>
Total Account 174 - Miscellaneous Current Assets	20,005
 <u>Account 182 - Other Regulatory Assets – Current</u>	
OPEB - SFAS 106	
Unamortized transition obligation and the portion of SFAS 106 costs in excess of pay-as-you-go costs accrued and deferred	90,313
Deferred Interest Expense Rate Refund	5,638
NiFit Deferral	420,255
Interest on Undercollection	115,845
USP Rider, Interest, Recoveries, Unbilled	<u>2,947,796</u>
Total Account 182 - Other Regulatory Assets - Current	3,579,847

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

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

Response:

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

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

Account 123 - Investment in Subsidiary

Common Stock/APIC, Undistributed Retained Earnings 19,514,448

Account 128 - Other Special Finds

Deferred Charges - OPEB

The sub-account is used to record the transitional adjustment and to accumulate the incremental costs for post- retirement benefits other than pensions (i.e. medical and life insurance) accrued for employees while providing active service. 6,772,153

Account 146 - Long Term I/C Receivable

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

Account 171 - Interest and Dividends Receivable 0

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

<u>Account 175 - Derivative Instruments - Non Current</u>	0
<u>Account 182 - Other Regulatory Assets</u>	
<u>Environmental Expenditures</u>	7,464,673
<u>OPEB - SFAS 106</u>	
This sub-account records long term portion. See Schedule No. 11.	413,935
<u>SFAS 112</u>	
This sub-account records long term portion. See Schedule No. 11.	1,228,807
<u>Retirement Income Plan Expense – OCI</u>	33,673,609
This sub-account records pension costs. As of 1994, the Commission required pay-as-you-go treatment for SFAS 87 costs, but allowed deferral of pension costs (i.e. accruals required under SFAS 87) in excess of cash contributions.	
<u>Regulatory Effects of Adopting SFAS 96</u>	
This sub-account records deferred income taxes for all book/tax timing differences at the current income tax rate.	224,866,606
NiFit Deferral	19,756
Deferred Depreciation – Capital Lease	2,206,847
<u>Retail Market Investment</u>	
This sub-account is used to record expenses related to the enhancement of natural gas supplier information available on the natural gas distribution company bill, per final order on Docket No. M-2015-2474802.	
	0
Total Account 182 - Other Regulatory Assets	<hr/> 269,874,233

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

Account 183 - Preliminary Survey and Investigation Charges

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

3,522,235

Account 184 - Clearing Accounts

Non-Productive Time

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

0

Transportation

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

(6,348)

General Tool

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

0

Total Account 184 - Clearing Accounts

(6,348)

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

Account 186 - Miscellaneous Deferred Debits

Maintenance & Jobbing Work In Progress

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

7,424

Customer Advance (Deposit) Post 12/31/99

This sub-account is used to record customer advances.

5,022,077

Total Account 186 - Miscellaneous Deferred Debits

5,029,501

Account 190 - Accumulated Deferred Income Tax

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

113,943,409

Account 191 - Unrecovered Purchased Gas Costs

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

5,774,281

TOTAL DEFERRED DEBITS

424,423,912

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

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

Response:

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

Account 234 - Accounts Payable to Associated Companies

<u>Description</u>	Balances as of <u>November 30,</u> <u>2017</u> \$
NiSource Finance Corp. - Promissory Note Interest	169,454
NiSource Finance Corp. - Money Pool Advances	140,958,726
NiSource Finance Corp.	16,368,607
NiSource Gas Distribution Group	20,496
NiSource Corporate Services Co.	9,075,755
Columbia Gas of Kentucky, Inc.	2,352
Columbia Gas of Ohio, Inc.	178,127
Columbia Gas of Maryland, Inc.	126,524
Columbia Gas of Massachusetts	18,883
Columbia Gas of Virginia, Inc.	36,263
NiSource Inc.	<u>6,447</u>
Total Account 234 - Accounts Payable to Associated Companies	<u><u>166,961,633</u></u>

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

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

Response:

Account 253 - Other Deferred Credits

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

<u>Description</u>	Balances as of <u>Nov. 30, 2017</u> \$
<u>Environmental Expenditures</u> This sub-account accumulates the long-term cost of remediation work for both York and Bellefonte Manufactured Gas Plant sites. The balance in this account is reduced as amounts are transferred to the short-term liability (Account 242).	7,101,209
<u>Penalty Credits and Refunds</u> This sub-account represents penalty credits received from natural gas companies and refunds from suppliers to be passed back to customers.	1,323,179
Total Account 253 - Other Deferred Credits	<u><u>8,424,388</u></u>

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

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

Response:

Account 228.2 Accumulated Provisions for Injuries and Damages
Balance as of November 30, 2017:

Reserve for Injuries and Damages	\$ <u>133,613</u>
Total Account 228.2	\$ 133,613

Reserve for Injuries and Damages:

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

The Company uses a 5 year average of cash paid for injuries and damages for budgeting purposes and as a basis for its claim in this case. Further details on this process can be found in Witness Krajovic's testimony, Columbia Statement No. 10.

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

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

Response:

The following are significant reserves or groups of reserves, recorded on the balance sheet as of November 30, 2017:

<u>Description</u>	<u>Balance</u>
	\$
<u>Pension Reserves:</u>	
Account 22838000 Accrued Long Term Pension Cost	2,135,262
<u>OPEB Reserves:</u>	
Account 24211263 Post-Employment Benefits - Current - Per FAS 112	161,936
Account 25304010 Post-Employment Benefits - Noncurrent - Per FAS 112	0
<u>Environmental:</u>	
Account 24209000 Environmental Expenditures	363,200
Account 25303020 Environmental Expenditures	7,101,209
<u>Payroll Reserves:</u>	
Account 24203100 Net Wages Payable – Incentive Compensation	4,174,516
Account 24203200 Accrued Vacation	4,700,160
Account 22830010 Banked Vacation	1,550,259
<u>Capital Lease Obligations:</u>	
Account 22700000 Beginning Balance	30,966,820
Account 22700001 Issuance	0
Account 22700002 Transfer	(908,406)

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

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

Response: Please see table below.

Columbia Gas of Pennsylvania, Inc
Unappropriated Retained Earnings

<u>Description</u>	<u>Twelve Months Ended December 31</u>			<u>11 Months</u>
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Ended</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>11/30/2017</u>
				<u>\$</u>
Balance Beginning of Year	422,052,047	485,681,501	549,929,309	616,758,450
Credit:				
Balance Transferred From Income	<u>63,629,454</u>	<u>64,247,808</u>	<u>66,829,141</u>	<u>44,045,735</u>
Retained Earnings - Sub-total	485,681,501	549,929,309	616,758,450	660,804,185
Retained Earnings Adjustment	0	0	0	0
Cash Dividends	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Balance End of Year	<u><u>485,681,501</u></u>	<u><u>549,929,309</u></u>	<u><u>616,758,450</u></u>	<u><u>660,804,185</u></u>

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

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

Response:

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

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

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

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

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

Response: Refer to Exhibit No. 1, Schedule 18, Page 5 of 5, for details of entries for Deferred Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2017 and 2016.

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

As of November 30, 2017 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u>
	\$
Account 19100100 (ACA Deferred)	2,693,212
Account 19100200 (ACA Deferred/Demand)	10,398,738
Account 19100300 (Storage Interest)	0
Account 19100400 (End-User Banks)	2,173,536
Account 19100600 (Transporter Exchange)	87,441
Account 19100800 (Unbilled Revenues)	(12,478,000)
Account 19100900 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u><u>5,774,281</u></u>

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

As of November 30, 2016 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u> \$
Account 19100100 (ACA Deferred)	2,540,753
Account 19100200 (ACA Deferred/Demand)	13,137,197
Account 19100300 (Storage Interest)	0
Account 19100400 (End-User Banks)	2,646,682
Account 19100600 (Transporter Exchange)	25,220
Account 19100800 (Unbilled Revenues)	(9,963,000)
Account 19100900 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u>11,286,206</u>

Columbia Gas of Pennsylvania, Inc.
Summary of Change in Account 191 by Activity
For the Twelve Months Ended November 30, 2017

(1) (2) (3) (4) (5) (6) (7) (8)
(8 = sum of 1 thru 7)

Month	Account 19100100	Account 19100200	Account 19100300	Account 19100400	Account 19100600	Account 19100800	Account 19100900	Total
December	7,900,321	(3,377,545)	0	1,950,558	(84,543)	(5,008,000)	0	1,380,791
January	(213,763)	(6,720,956)	0	931,265	20,307	1,507,000	0	(4,476,147)
February	(5,807,920)	(4,256,207)	0	(926,796)	2,187	4,434,000	0	(6,554,736)
March	457,913	(2,922,050)	0	(2,489,033)	(8,844)	(849,000)	0	(5,811,014)
April	(7,297,163)	(2,134,852)	0	1,171,060	(38,086)	6,886,000	0	(1,413,040)
May	(128,874)	1,054,835	0	183,897	702,251	742,000	0	2,554,109
June	(824,746)	2,283,591	0	(52,125)	(145,159)	1,088,000	0	2,349,562
July	178,635	2,833,130	0	63,943	(272,427)	34,000	0	2,837,282
August	686,058	2,922,995	0	(40,683)	(218,433)	(120,000)	0	3,229,937
September	501,461	2,726,510	0	(230,723)	(12,435)	(446,000)	0	2,538,813
October	1,714,376	3,445,609	0	(695,194)	6,549	(3,277,000)	0	1,194,341
November	2,986,161	1,406,481	0	(339,316)	110,853	(7,506,000)	0	(3,341,822)
Total by Activity	152,459	(2,738,459)	0	(473,146)	62,221	(2,515,000)	0	(5,511,925)

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

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

Response:

The Company does not reflect deferred gas costs in Account 174. See Exhibit No. 1, Schedule 18, pages 3 and 5, for deferred fuel costs at November 30, 2017.

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 (b)

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

Response: Exhibit 2 Schedule 3 outlines the operating income statement for the twelve months ended November 30, 2017.

53.52 (c)

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

Response: Exhibit 3, p. 9 sets forth the operating revenues for the 12 month period ended November 30, 2017.

Exhibit 4, p.1 sets for the operating expenses for the 12 month period ended November 30, 2017.

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

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

Response:

a. Operating Income Claims

Proforma Test Year Present Rates November 30, 2017	\$118,186,931
Future Test Year Present Rates November 30, 2018	\$121,563,185
Fully Projected Future Test Year Present Rates December 31, 2019	\$120,752,883
Proposed Rates December 31, 2019	\$155,195,713

b. Rate of Return

Proforma Test Year Present Rates November 30, 2017	8.12%
Future Test Year Present Rates November 30, 2018	7.33%
Fully Projected Future Test Year Present Rates December 31, 2019	6.30%
Proposed Rates December 31, 2019	8.10%

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

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

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

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

Operating Expenses (by category)
Depreciation
Amortization
Taxes, Other than Income Taxes
 Total Operating Expense
Operating Income Before Taxes
 Federal Taxes
 State Taxes
 Deferred Federal
 Deferred State
 Income Tax Credits
 Other Credits
 Other Credits and Charges, etc.
 Total Income Taxes
Net Utility Operating Income
Other Income and Deductions
 Other Income
 Detailed listing of other income used in tax calculation
 Other Income Deduction
 Detailed listing
Taxes Applicable to Other Income and Deductions

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

Listing
Income Before Interest Charges
Listing of all types of Interest Charges and all Amortization of
Premiums and/or Discounts and Expenses on Debt issues
Total Interest
Net income after interest Charges

Response: Refer to Exhibit 2, Schedule 3, Page 3 for the Income Statement at present and proposed rates for the twelve months ended November 30, 2017.

Refer to Exhibit 2, Schedule 4 for the Income Statement per books at November 30, 2017.

Columbia Gas of Pennsylvania, Inc.
Statement of Income at Present and Proposed Rates
Twelve Months Ended November 30, 2017

Line No.	Description	Reference	Per Books (2) \$	Adjustments @ Present Rates (3) \$	Pro Forma Test Year @ Present Rates (4=2+3) \$	Adjustments @ Proposed Rates (5) \$	Pro Forma Test Year @ Proposed Rates (6=4+5) \$
1	Operation Revenues						
2	Base Rate Revenues (Incl. Transportation)	Exhibit 3	359,754,616	10,155,795	369,910,411	(402,683)	369,507,728
3	Fuel Revenues	Exhibit 3	155,678,876	3,437,523	159,116,399	0	159,116,399
4	Rider USP	Exhibit 3	22,994,223	5,827,343	28,821,566	0	28,821,566
5	Gas Procurement Charge	Exhibit 3	2,116,512	395,164	2,511,676	0	2,511,676
6	Merchant Function Charge	Exhibit 3	1,084,768	111,637	1,196,405	0	1,196,405
7	Rider CC	Exhibit 3	41,494	4,549	46,043	0	46,043
8	Pipeline Penalty Refund	Exhibit 3	(122,540)	122,540	0	0	0
8	Off System Sales Revenue	Exhibit 3	7,171,899	(7,171,899)	0	0	0
9	Late Payment Fees	Exhibit 3	1,082,094	137,707	1,219,801	0	1,219,801
10	Other Operating Revenues (Excl. Transportation)	Exhibit 3	<u>348,110</u>	<u>(3,506)</u>	<u>344,604</u>	<u>0</u>	<u>344,604</u>
11	Total Operating Revenues		550,150,052	13,016,853	563,166,905	(402,683)	562,764,222
12	Operating Revenue Deductions						
13	Gas Supply Expense	Exhibit 3	155,678,876	3,437,523	159,116,399	0	159,116,399
14	Off System Sales Expense	Exhibit 3	7,171,899	(7,171,899)	0	0	0
15	Gas Used in Company Operations	Exhibit 4	(331,405)	331,405	0	0	0
16	Operating and Maintenance Expense	Exhibit 4	197,304,213	(2,799,026)	194,505,187	(4,794)	194,500,393
17	Depreciation and Amortization	Exhibit 5	52,695,230	3,869,575	56,564,805	0	56,564,805
18	Net Salvage Amortized	Exhibit 5	4,071,596	(30,097)	4,041,499	0	4,041,499
19	Taxes Other Than Income Taxes	Exhibit 6	<u>3,253,293</u>	<u>(7,778)</u>	<u>3,245,515</u>	<u>0</u>	<u>3,245,515</u>
20	Total Operating Revenue Deductions		419,843,702	(2,370,297)	417,473,405	(4,794)	417,468,611
21	Operating Income Before Income Taxes		130,306,350	15,387,150	145,693,500	(397,889)	145,295,611
22	Income Taxes	Exhibit 7	36,866,569	(9,023,669)	27,842,900	(105,538)	27,737,362
23	Investment Tax Credit	Exhibit 7	<u>(336,331)</u>	<u>0</u>	<u>(336,331)</u>	<u>0</u>	<u>(336,331)</u>
24	Operating Income		93,776,111	24,410,819	118,186,931	(292,351)	117,894,580
25	Rate Base	Exhibit 8	1,512,848,752		1,455,488,639		1,455,488,639
26	% Rate of Return Earned on Rate Base		6.20%		8.12%		8.10%

Columbia Gas of Pennsylvania, Inc.
Calculation of Proforma Interest Expense @ Present and Proposed Rates
Twelve Months Ended November 30, 2017

<u>Line No.</u>	<u>Description</u>	<u>Pro Forma</u> (1) \$
1	Rate Base	1,455,488,639
2	Weighted Cost of Short &	
3	Long Term Debt	<u>2.370%</u>
4	Interest Expense	34,495,081

Columbia Gas of Pennsylvania, Inc.
Rate of Return on Rate Base
Twelve Months Ended November 30, 2017

Line No.	Description	Amount
		(1)
		\$
1	Proforma Rate Base at Present Rates	1,455,488,639
2	Return on Rate Base	8.100%
3	Total Requirement	117,894,580
4	Less: Net Operating Income at Present Rates	<u>118,186,931</u>
5	Net Required	(292,351)
6	Revenue Conversion Factor	<u>1.37739573</u>
7	Gross Revenue Requirement	(402,683)
8	Revenue Conversion Factor:	
9	Operating Revenue	1.00000000
10	Less: Uncollectible	0.01190535
11	Income Before State Taxes	0.98809465
12	State Income Tax Effect Tax Rate	0.06993001
13	Less: State Income Tax	0.06909747
14	Income Before Federal Taxes	0.91899718
15	Less: Federal Tax @ 21%	<u>0.19298941</u>
16	Adjusted Operating Income	0.72600777
17	Revenue Conversion Factor	1.37739573

Columbia Gas of Pennsylvania, Inc.
Additional Revenue Requirement Adjustments
Twelve Months Ended November 30, 2017

Line No.	Description	Reference	Amount
			(1)
			\$
1	Additional Revenue Requirement		(402,683)
2	Operating & Maintenance Expense		
3	Uncollectible Accounts Expense	Ln 1 x Uncollectible Rate	(4,794)
4	Income Before State Income Tax	Ln 1 - Ln 3	(397,889)
5	State Income Taxes		
6	Line 4 Times Effect Tax Rate	Exh 7, Pg 20, Col 2 - Exh 7, Pg, 20, Col 1	<u>(27,824)</u>
7	Income Before Federal Income Tax	Ln 4 - Ln 6	(370,065)
8	Federal Income Taxes	Ln 7 x 21%	<u>(77,714)</u>
9	Operating Income	Ln 7 - Ln 8	<u><u>(292,351)</u></u>

Columbia Gas of Pennsylvania, Inc.
Income Statement - Per Books
Twelve Months Ended November 30, 2017

	<u>Amount</u>
	\$
<u>Operating Revenue</u>	
Gas Service Revenue	410,534,501
Other Operating Revenue	139,615,551
Total Operating Revenue	<u>550,150,052</u>
<u>Operating Revenue Deductions</u>	
Operating & Maintenance Expenses	359,823,583
Depreciation and Amortization Expense	56,766,826
Taxes Other Than Income Taxes	3,253,293
Total Operating Revenue Deductions	<u>419,843,702</u>
<u>Operating Income Before Taxes</u>	130,306,350
Income Taxes, Utility Operating Income	26,571,784
Provision For Deferred Income Taxes, Ut Opr Income	91,754,209
Prov. For Def Income Taxes - Credit, Ut Opr Income	(81,459,424)
Investment Tax Credit	<u>(336,331)</u>
Utility Operating Income	93,776,111
<u>Other Income</u>	
Interest Income	540,340
Allowance for Funds Used During Construction	1,053,034
Earnings of Subsidiary	332,404
Miscellaneous	1,154,490
Total Other Income	<u>3,080,268</u>
<u>Other Income Deductions</u>	
Donations	408,295
Expenditures for Civic, Political and Related Activities	0
Miscellaneous	477,230
Total Other Income Deductions	<u>885,525</u>
<u>Taxes Applicable to Other Income and Deductions</u>	714,026
<u>Interest Charges</u>	
Amortized of Loss on Reacquired Debt	0
Interest on Debt to Associated Companies	32,274,112
Other Interest Expense	134,604
Interest - Borrowed Funds During Construction	(751,370)
Total Interest Charges	<u>31,657,347</u>
Net Income	<u><u>63,599,481</u></u>

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

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

Response: See Pages 2 through 8 of this Exhibit for the Comparative Operating Statement of Columbia Gas of Pennsylvania, Inc. for the Twelve Months Ended November 30, 2016 and Twelve Months Ended November 30, 2017.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2016 AND NOVEMBER 30, 2017

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease)
		<u>November 30, 2016</u>	<u>November 30, 2017</u>	
		\$	\$	\$
	<u>SALES OF GAS</u>			
480	Residential	283,319,113	334,593,824	51,274,711
481	Commercial	62,210,560	74,832,534	12,621,974
481	Industrial	1,137,640	1,108,143	(29,497)
481	Other	12	0	(12)
		<hr/>	<hr/>	<hr/>
	TOTAL GAS SERVICE REVENUE	346,667,325	410,534,501	63,867,176
	 <u>OTHER OPERATING REVENUE</u>			
487	Forfeited Discounts	991,382	1,082,094	90,712
488	Miscellaneous Service Revenue	103,488	105,936	2,449
489	Transportation of Gas	113,262,070	125,135,448	11,873,378
493	Rent from Gas Department Revenue	145,144	9,600	(135,544)
495	Other Gas Department Revenue	6,974,911	13,282,472	6,307,562
		<hr/>	<hr/>	<hr/>
	TOTAL OTHER OPERATING REVENUE	121,476,993	139,615,551	18,138,557
		<hr/>	<hr/>	<hr/>
	TOTAL OPERATING REVENUE	<u>468,144,319</u>	<u>550,150,052</u>	<u>82,005,733</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2016 AND NOVEMBER 30, 2017

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2016</u> \$	<u>November 30, 2017</u> \$	
	<u>GAS PURCHASE EXPENSES</u>			
801	Field Line Purchases	285,214	358,407	73,194
803	Transmission Line Purchases	118,043,787	150,928,305	32,884,518
804	City Gate Purchases	18,733,436	17,924,203	(809,233)
805	Other Gas Purchases	(29,193,728)	4,598,400	33,792,129
806	Exchange of Gas	1,964,245	(651,241)	(2,615,486)
807	Purchased Gas Expenses	1,096,966	1,038,505	(58,461)
808	Gas withdrawn from Storage	15,514,575	(10,082,149)	(25,596,723)
812	Gas Used for Company Buildings	(304,296)	(338,069)	(33,772)
813	Exchange Fees	4,500	112,917	108,417
	TOTAL GAS PURCHASE EXPENSES	126,144,697	163,889,279	37,744,582
	<u>UNDERGROUND STORAGE EXPENSES</u>			
816	Wells Expense	0	0	0
817	Pipeline Expenses	0	0	0
818	Compressor Station Expenses	1,793	0	(1,793)
820	Measuring and Regulating Station Expenses	0	116,214	116,214
821	Purification-Dehydration Expenses	0	0	0
823	Gas Losses	2,090	2,206	116
825	Storage Well Realities	5,976	5,923	(53)
832	Wells	0	0	0
834	Compressor Station Equipment	0	0	0
836	Purification-Dehydration Equipment	0	0	0
	TOTAL UNDERGROUND STORAGE EXPENSES	9,859	124,343	114,484

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2016 AND NOVEMBER 30, 2017

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2016</u> \$	<u>November 30, 2017</u> \$	
<u>DISTRIBUTION EXPENSES - OPERATION</u>				
852	Communication System Exp Scada	754	113	(641)
870	Supervision and Engineering	7,106,497	8,313,399	1,206,901
871	Distribution Load Dispatching	162,109	150,512	(11,597)
874	Mains and Services Expenses	16,133,935	19,018,641	2,884,706
875	Measuring and Regulating Station Expenses - General	514,014	531,815	17,800
876	Measuring and Regulating Station Expenses - Industrial	259,535	267,352	7,817
878	Meters and House Regulators Expense	2,247,959	2,342,381	94,422
879	Customer Installations Expense	5,214,619	6,546,649	1,332,030
880	Other Expenses	5,854,760	4,839,616	(1,015,144)
881	Rents	299,127	1,656	(297,471)
TOTAL DISTRIBUTION EXPENSES - OPERATION		37,793,310	42,012,133	4,218,824
<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
885	Supervision and Engineering	57,895	129,935	72,040
886	Structures and Improvements	190,773	182,315	(8,459)
887	Mains	13,180,005	12,385,347	(794,657)
889	Measuring and Regulating Station Expenses - General	1,024,290	907,917	(116,373)
890	Measuring and Regulating Station Expenses - Industrial	189,395	148,080	(41,315)
892	Services	6,194,002	7,855,290	1,661,289
893	Meters and House Regulators	343,758	491,698	147,941
894	Other Equipment	949,806	955,831	6,025
TOTAL DISTRIBUTION EXPENSES - MAINTENANCE		22,129,922	23,056,413	926,491
TOTAL DISTRIBUTION EXPENSES		59,923,231	65,068,546	5,145,315
<u>CUSTOMER ACCOUNTS EXPENSES</u>				
901	Supervision	0	0	0
902	Meter Reading Expenses	704,063	692,775	(11,288)
903	Customer Records and Collections Expenses	8,589,939	7,814,949	(774,991)
904	Uncollectible Accounts	17,391,694	21,140,233	3,748,540
905	Miscellaneous Customer Accounts expenses	18,389	16,481	(1,908)
TOTAL CUSTOMER ACCOUNTS EXPENSES		26,704,085	29,664,439	2,960,354

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2016 AND NOVEMBER 30, 2017

Acct No.	Description	Twelve Months Ended		Increase/ (Decrease) \$
		November 30, 2016 \$	November 30, 2017 \$	
	<u>CUSTOMER SERVICE AND INFORMATIONAL EXP.</u>			
907	Supervision	(20)	0	20
908	Customer Assistance	6,526,417	6,228,374	(298,043)
909	Informational / Instructional Advertising	227,662	205,280	(22,382)
910	Miscellaneous Customer Service and Information	888,545	1,032,471	143,926
	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXP.	7,642,604	7,466,125	(176,479)
	<u>SALES EXPENSE</u>			
911	Supervision	12,680	29,162	16,482
912	Demonstration	481,446	610,025	128,578
913	Advertising	81,382	276,918	195,536
916	Miscellaneous	(0)	0	0
	TOTAL SALES EXPENSE	575,509	916,105	340,596
	<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>			
920	Administrative and General Salaries	20,400,274	24,607,986	4,207,711
921	Office Supplies and Expenses	4,002,962	5,946,631	1,943,669
922	Administrative Expenses Transferred - Credit	0	0	0
923	Outside Services Employed	23,092,935	27,270,676	4,177,741
924	Property Insurance	78,653	49,155	(29,497)
925	Injuries and Damages	3,867,987	3,674,167	(193,820)
926	Employee Pensions and Benefits	9,912,012	20,137,048	10,225,036
928	Regulatory Commission Expenses	2,187,339	2,036,927	(150,411)
930	Miscellaneous General	1,010,678	759,895	(250,783)
931	Rent - General	4,511,265	5,658,735	1,147,470
932	Maintenance General Plant	2,156,113	2,553,526	397,413
	TOTAL ADMINISTRATIVE AND GENERAL	71,220,217	92,694,746	21,474,529
	TOTAL OPERATION AND MAINTENANCE	292,220,202	359,823,583	67,603,381
403-405	Depreciation	51,614,782	56,766,826	5,152,045
408	Taxes Other Than Income Taxes	2,966,116	3,253,293	287,177
	Deductions Before Federal and State Income Taxes	346,801,099	419,843,702	73,042,603
	Net Utility Operating Income Before Income Taxes	121,343,219	130,306,350	8,963,130
409	Income Taxes: Federal	(32,791,857)	23,691,145	56,483,003
409	Income Taxes: State	1,103,194	2,880,639	1,777,445
410	Provision for Deferred Income Taxes - Federal	143,001,653	77,115,123	(65,886,530)
410	Provision for Deferred Income Taxes - State	6,020,681	14,639,086	8,618,406
411	Provision for Deferred Income Taxes - Credit	(82,079,021)	(81,795,755)	283,266
	Total Income Taxes	35,254,649	36,530,238	1,275,589
	Net Utility Operating Income	86,088,570	93,776,111	7,687,541

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2016 AND NOVEMBER 30, 2017

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 480 - RESIDENTIAL SALES	The increase is primarily due to increased base rates, gas costs, and volumes for the 12 months ended November 2017. The USP rate also increased for the 12 months ended November 2017.	51,274,711
ACCOUNT 481.1 - COMMERCIAL SALES	The increase is primarily due to increased base rates, gas costs, and volumes for the 12 months ended November 2017.	12,621,974
ACCOUNT 481.2 INDUSTRIAL SALES	The decrease is primarily due to decreased consumption for the 12 months ended November 2017. The decrease was partially offset by increased gas costs and base rates.	(29,497)
ACCOUNT 481.3 OTHER	Change immaterial.	(12)
ACCOUNT 487 FORFEITED DISCOUNTS	The increase in penalty revenue is due to the collection of late charges in 2017.	90,712
ACCOUNT 488 MISCELLANEOUS SERVICE REVENUE	The increase is immaterial.	2,449
ACCOUNT 489 - TRANSPORTATION OF GAS	The increase is primarily due to a increase in commercial and industrial volumes and increased base rates for the 12 months ended November 2017. The increase is partially offset due to decrease in residential volumes.	11,873,378
ACCOUNT 493 RENT FROM GAS DEPARTMENT REVENUE	Decrease due to decreased billings for the Smithfield call center - equipmnet fully amortized.	(135,544)
ACCOUNT 495 - OTHER GAS DEPARTMENT REVENUE	Increase is primarily due to increased off system sales and increased unbilled revenue.	6,307,562
TOTAL OPERATING REVENUE	Exh 2, Sch 5, Page 2	<u><u>82,005,733</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2016 AND NOVEMBER 30, 2017

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
GAS PURCHASED EXPENSES	The increase is primarily due to an increase in purchased gas cost recovery costs for the twelve months ended November 30, 2017, due to increased prices. Off System sales gas costs also increased.	37,744,582
UNDERGROUND STORAGE EXPENSES	The increase is primarily to increase in labor for measuring and regulating stations for the twelve months ending November 2017.	114,484
DISTRIBUTION - OPERATION EXPENSES	The increase is primarily due to increased line locates, service leaks and right of way clearing for mains and services, customer installation expense, and corporate services costs for Supervision and Engineering. The increase is partially offset by decreased safety meeting and idle tools expense.	4,218,824
DISTRIBUTION - MAINTENANCE EXPENSES	The increase is primarily related to increased reconnects for services. The increase is partially offset by decreased paving restoration for mains.	926,491
CUSTOMER ACCOUNTS EXPENSE	The increase is primarily due to increased Customer Assistance Plan and normal uncollectible expense. The increase is partially offset by a decrease in corporate services customer records and collection expense.	2,960,354
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	The decrease is primarily due to a decrease in the weatherization expense for the Universal Services Plan rider. The increase is partially offset by increased Corporate Services customer information expenses.	(176,479)
SALES EXPENSE	The increase is due to increased service corporation charges for advertising and demonstration.	340,596
ADMINISTRATIVE AND GENERAL EXPENSES	The increase is primarily related to pension costs, corporate service expense and capital lease expense.	21,474,529
TOTAL OPERATION AND MAINTENANCE	Exh 2, Sch 5, Page 5	<hr/> <u>67,603,381</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2016 AND NOVEMBER 30, 2017

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 403 DEPRECIATION EXPENSES	Increase primarily due to the incremental increase in capital plant.	5,152,045
ACCOUNT 408.1 TAXES OTHER THAN INCOME TAXES	The increase is primarily related to increase in sales and use taxes and payroll taxes. The increase is partially offset by an decrease in property taxes.	287,177
ACCOUNT 409.1 FEDERAL AND STATE INCOME TAXES	The increase is primarily due to an increase in book vs. tax timing differences for property, gas inventory and deferred gas costs, partially offset by a decrease in net income before taxes and Federal NOL.	58,260,448
ACCOUNT 410.1 PROVISION FOR DEFERRED INCOME TAXES	The decrease is primarily due to book vs. tax timing differences for property, gas inventory and deferred gas costs, partially offset by Federal NOL.	(57,268,124)
ACCOUNT 411.1 PROVISION FOR DEFERRED INCOME TAXES - CREDIT	The increase is primarily due to book vs. tax timing differences for property, gas inventory and deferred gas costs, partially offset by Federal NOL.	283,266
Net Utility Operating Income	Exh 2, Sch 5, Pg 5	<hr style="border: 1px solid black;"/> <u>7,687,541</u>

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

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

Response:

Columbia Gas of Pennsylvania does not have separate operating divisions.

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

Response:

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

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

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

Response:

Accounting Entries for November 30, 2017:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	17300000	41,025,000
Unbilled Revenue	495xxxxx	(33,150,000)
Unbilled Revenue-Transportation	4893xxxx	(7,875,000)
 Gas Purchased Cost Related To Unbilled Revenue	 80510000	 12,478,000
Unrecovered Purchased Gas Costs	19100800	(12,478,000)

Accounting Entries for November 30, 2016:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	17300000	34,468,000
Unbilled Revenue	495xxxxx	(27,272,000)
Unbilled Revenue-Transportation	4893xxxx	(7,196,000)
 Gas Purchased Cost Related To Unbilled Revenue	 80510000	 9,963,000
Unrecovered Purchased Gas Costs	19100800	(9,963,000)

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

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52(a)

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

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

Response: The total number of customers served by the utility as of November 30, 2017 was 426,000.

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

Response: See Exhibit No. 103.

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

Response: See Exhibit No. 103.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(b)

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

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

Response: Columbia Gas of Pennsylvania has used a historic test year in this rate filing of November 30, 2017. On Exhibit No. 3 page 9, the operating revenues as booked are shown at November 30, 2017.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months November 30, 2017, projected to an annual basis see Exhibit No. 3, pages 6-8.

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

Response: See Exhibit No. 103.

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months ended November 30, 2017, projected to an annual basis see Exhibit No. 3, pages 6-8.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

4. Provide detailed calculations substantiating the adjustment to revenues for annualization of changes in number of customers and annualization of changes in volume sold for all customers for the test year.

- a. Breakdown changes in number of customers by rate schedules.
- b. If an annualization adjustment for changes in customers and changes in volume sold is not submitted, please explain.

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

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

Response: See Exhibit No. 3, page 9.

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

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

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

Response: If the customer fails to pay the full amount of any bill, a delayed payment penalty charge of one and one-quarter percent (1¼%) per month will accrue on the portion of the bill that is unpaid on the due date.

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

Response: See Exhibit No. 3, Page 10.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

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

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

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

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

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

- a. An operating revenues summary for the test year and the year preceding the test year showing the following (Gas MCF):

- (i) For each major classification of customers

- (a) MCF sales
- (b) Dollar Revenues
- (c) Forfeited discounts (Total if not available by classification).
- (d) Other and miscellaneous revenues that are to be taken into the utility operating account along with their related costs and expenses.

- (ii) A detailed explanation of all annualizing and normalizing adjustments showing method utilized and amounts and rates used in calculation to arrive at adjustment.

- (iii) Segregate, from recorded revenues from the test year, the amount of revenues that are contained therein, by appropriate revenue categories, from:

- (a) Fuel Adjustment Surcharge
- (b) State Tax Surcharge
- (c) Any other surcharge being used to collect revenue.
- (d) Provide explanations if any of the surcharges are not applicable to respondent's operations.

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

15. State manner in which revenues are being presented for ratemaking purposes:
a. Accrued Revenues
b. Billed Revenues
c. Cash Revenues

Provide details of the method followed.

Response: Revenues are reported for ratemaking purposes on an "as billed" basis. Adjustments for ratemaking purposes appear in Exhibit No. 3.

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

Response: Please refer to Exhibit No. 3, pages 6-8.

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

Response: See Exhibit No. 3 Schedule No. 1 summaries.

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended November 30, 2017

Exhibit No. 3
 Page 6 of 10
 Witness: D. Joe Mays

Line No.	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 3, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 3, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 3, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 3, Sch 10)</i>
1	Sales Service					
2	Rate Schedule RSS - Residential Sales Service					
3	Residential Sales Service	3,581,205	24,677,604.2	323,959,048	29,185,695	353,144,743
4	Rate Schedule CAP - Residential Sales Service CAP					
5	Residential Distributed Generation Sales Service	268,599	2,491,640.3	28,861,295	(34,367)	28,826,928
6	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
7	Small General Sales Service	314,145	8,229,688.2	74,062,729	2,426,287	76,489,016
8	Rate Schedule NSS - Negotiated Sales Service					
9	540,000 - 1,074,000 Therms	12	69,777.0	277,738	4,218	281,956
10	Rate Schedule LGSS - Large General Sales Service					
11	Large General Sales Service	821	740,298.7	5,106,500	355,951	5,462,451
12	Tariff Sales Summary by Rate Class					
13	Total Residential Sales Service	3,849,804	27,169,244.5	352,820,343	29,151,328	381,971,671
14	Total Small General Sales Service	314,145	8,229,688.2	74,062,729	2,426,287	76,489,016
15	Total Negotiated Sales Service	12	69,777.0	277,738	4,218	281,956
16	Total Large General Sales Service	<u>821</u>	<u>740,298.7</u>	<u>5,106,500</u>	<u>355,951</u>	<u>5,462,451</u>
17	Total Tariff Sales	4,164,782	36,209,008.4	432,267,310	31,937,784	464,205,094

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended November 30, 2017

Exhibit No. 3
 Page 7 of 10
 Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 3, Sch 1)</i>	Volumes (2) Dth <i>(Ex 3, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 10)</i>
1	<u>Distribution Service</u>					
2	Rate Schedule RDS - Residential Distribution Service (Choice)					
3	Residential Distribution Service	901,257	6,708,180.5	64,585,656	7,825,280	72,410,936
4	Rate Schedule SCD - Small Commercial Distribution (Choice)					
5	Small Commercial Distribution Service	99,728	2,365,188.3	13,757,060	751,597	14,508,657
6	Rate Schedule SGDS - Small General Distribution Service					
7	Small General Distribution Service	30,128	4,085,811.0	16,511,955	1,727,483	18,239,438
8	Rate Schedule SDS - Small Distribution Service					
9	Small Distribution Service	4,308	6,163,244.4	15,437,594	2,130,280	17,567,874
10	Rate Schedule LDS - Large Distribution Service					
11	Large Distribution Service	1,022	20,588,833.4	17,713,745	2,156,362	19,870,107
12	Rate Schedule MLDS - Main Line Distribution Service - Class I					
13	Main Line Distribution Service Class I	50	2,503,705.4	368,779	25,309	394,088
14	Rate Schedule MLDS - Main Line Distribution Service - Class II					
15	Main Line Distribution Service Class II	60	2,742,120.0	960,402	12,655	973,057
16	Distribution Service Summary by Rate Class					
17	Total Residential Distribution Service	901,257	6,708,180.5	64,585,656	7,825,280	72,410,936
18	Total Small Commercial Distribution Service (SCD, SGDS, SDS)	134,164	12,614,243.7	45,706,609	4,609,360	50,315,969
19	Total Large Distribution Service	1,022	20,588,833.4	17,713,745	2,156,362	19,870,107
20	Total Main Line Distribution Service	<u>110</u>	<u>5,245,825.4</u>	<u>1,329,181</u>	<u>37,964</u>	<u>1,367,145</u>
21	Total Distribution Service	1,036,553	45,157,083.0	129,335,191	14,628,966	143,964,157

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended November 30, 2017

Exhibit No. 3
 Page 8 of 10
 Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 3, Sch 1)</i>	Volumes (2) Dth <i>(Ex 3, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 10)</i>
1	Total Company Throughput by Rate Class					
2	Total Residential	4,751,061	33,877,425.0	417,405,999	36,976,608	454,382,607
3	Total Small Commercial & Industrial	448,309	20,843,931.9	119,769,338	7,035,647	126,804,985
4	Total Large Commercial & Industrial	<u>1,965</u>	<u>26,644,734.5</u>	<u>24,427,164</u>	<u>2,554,495</u>	<u>26,981,659</u>
5	Total Throughput	5,201,335	81,366,091.4	561,602,501	46,566,750	608,169,251
6	Other Operating Revenue					
7	487 - Forfeited Discounts			1,219,801	0	1,219,801
8	488 - Miscellaneous Service Revenues			105,936	0	105,936
9	493 - Rent from Gas Property			9,600	0	9,600
10	495 - Prior Yr. Rate Refund - Net.			0	0	0
11	495 - Off System Sales			0	0	0
12	495 - Other Gas Revenues - Other			229,068	0	229,068
13	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
14	Total Other Operating Revenue			1,564,405	0	1,564,405
15	Total Company Revenue			563,166,906	46,566,750	609,733,656

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2017

Line No.	Acct No.	Description	Per Books (1) \$	Test Year Gas Cost (2) \$ (Ex 3, Sch 8)	Test Year Rider USP (3) \$ (Ex 3, Sch 9)	Test Year Gas Proc. Charge (4) \$ (Ex 3, Sch 9)	Test Year Merchant Function Charge (5) \$ (Ex 3, Sch 9)	Test Year Rider CC (6) \$ (Ex 3, Sch 9)	Test Year Pipeline/ Penalty Refund (7) \$ (Ex 3, Sch 9)	Unbilled Revenue Adj. (8) \$	Weather Adjustment (9) \$ (Ex 3, Sch 4)	Adjustment To Reflect Annualization (10=11-(1-9)) \$	Annualized Base Revenue (11) \$ (Ex 3, Sch 1)
1		GAS SERVICE REVENUE											
2	480	Residential Sales Revenue	334,593,824	(104,294,950)	(17,073,058)	(1,534,872)	(1,002,168)	(21,746)	0	0	12,623,170	(8,516,591)	214,773,609
3	481	Comm/Ind Sales Revenue	75,940,677	(38,600,666)	0	(581,640)	(82,600)	(7,617)	73,065	0	2,357,957	2,295,344	41,394,520
4	495	Unbilled Revenue	5,878,000	(2,515,000)	(720,000)	0	0	0	0	(2,643,000)	0	0	0
5	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0	0	0
6		TOTAL GAS SERVICE REV	416,412,501	(145,410,616)	(17,793,058)	(2,116,512)	(1,084,768)	(29,363)	73,065	(2,643,000)	14,981,127	(6,221,247)	256,168,129
7	487	Forfeited Discounts	1,082,094	0	0	0	0	0	0	0	0	137,707	1,219,801
8	488	Miscellaneous Service Rev	105,936	0	0	0	0	0	0	0	0	0	105,936
9	489	Transportation of Gas	124,456,448	(10,268,260)	(5,201,165)	0	0	(12,131)	49,475	0	5,686,277	(968,361)	113,742,283
10	489	Trans of Gas - Unbilled	679,000	0	0	0	0	0	0	(679,000)	0	0	0
11	493	Rent from Gas Property	9,600	0	0	0	0	0	0	0	0	0	9,600
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0	0	0
13	495	Off System Sales	7,171,899	(7,171,899)	0	0	0	0	0	0	0	0	0
14	495	Unbilled Off System Sales	0	0	0	0	0	0	0	0	0	0	0
15	495	Other Gas Revenues - Other	232,574	0	0	0	0	0	0	0	0	(3,506)	229,068
16	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
17		TOTAL OTHER OPER. REV	133,737,551	(17,440,158)	(5,201,165)	0	0	(12,131)	49,475	(679,000)	5,686,277	(834,160)	115,306,688
18		TOTAL REVENUE	550,150,052	(162,850,774)	(22,994,223)	(2,116,512)	(1,084,768)	(41,494)	122,540	(3,322,000)	20,667,404	(7,055,407)	371,474,817
19		SALES VOL (Dth) Phy. Flow											
20		Residential Sales	24,702,312.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,282,010.7	184,921.0	27,169,244.5
21		Commercial Sales	8,223,817.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	632,641.1	37,185.0	8,893,643.3
22		Industrial Sales	146,120.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	146,120.6
23		Unbilled Sales	345,000.0	0.0	0.0	0.0	0.0	0.0	0.0	(345,000.0)	0.0	0.0	0.0
24		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		TOTAL GAS SERVICE SALES	33,417,250.6	0.0	0.0	0.0	0.0	0.0	0.0	(345,000.0)	2,914,651.8	222,106.0	36,209,008.4
26		TRANSPORTATION VOL (Dth) Phy. Flow											
27		Residential Transportation	6,142,653.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	565,527.4	0.0	6,708,180.5
28		Commercial Transportation	14,089,600.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	987,593.4	(15,542.0)	15,061,651.7
29		Industrial Transportation	23,387,250.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23,387,250.8
30		Unbilled Transportation	56,000.0	0.0	0.0	0.0	0.0	0.0	0.0	(56,000.0)	0.0	0.0	0.0
31		TOTAL TRANS VOLUME	43,675,504.2	0.0	0.0	0.0	0.0	0.0	0.0	(56,000.0)	1,553,120.8	(15,542.0)	45,157,083.0
32		TOTAL THROUGHPUT	77,092,754.8	0.0	0.0	0.0	0.0	0.0	0.0	(401,000.0)	4,467,772.6	206,564.0	81,366,091.4

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 1
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Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	3,581,205		16.75	59,985,184	
3	Commodity Charge:					
4	All Gas Consumed		24,677,604.2	5.5316	136,506,635	
5	Rider USP - Universal Service Plan		24,677,604.2	0.9183	22,661,444	
6	Rider CC - Customer Choice		24,677,604.2	0.0010	24,678	
7	Gas Procurement Charge		24,677,604.2	0.0695	<u>1,715,093</u>	
8	Subtotal				220,893,034	
9	STAS				0	
10	Base Rate Revenue				220,893,034	
11	Gas Cost		24,677,604.2	4.1351	102,044,361	
12	Merchant Function Charge		<u>24,677,604.2</u>	0.0414	<u>1,021,653</u>	
13	Total Rate Schedule RSS	3,581,205	24,677,604.2		323,959,048	13.1277
14	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
15	Customer Charge	268,599		16.75	4,499,033	
16	Commodity Charge:					
17	All Gas Consumed		2,491,640.3	5.5316	13,782,757	
18	Gas Procurement Charge		2,491,640.3	0.0695	<u>173,169</u>	
19	Subtotal				18,454,959	
20	STAS				0	
21	Base Rate Revenue				18,454,959	
22	Gas Cost		2,491,640.3	4.1351	10,303,182	
23	Merchant Function Charge		<u>2,491,640.3</u>	0.0414	<u>103,154</u>	
24	Total Rate Schedule CAP	268,599	2,491,640.3		28,861,295	11.5833
25	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
26	Customer Charge:					
27	Less Than 6,440 Therms Annually	283,072		21.25	6,015,280	
28	Commodity Charge:					
29	Less Than 6,440 Therms Annually		4,386,027.9	4.0870	17,925,696	
30	Rider CC - Customer Choice		4,386,027.9	0.0010	4,386	
31	Gas Procurement Charge		4,386,027.9	0.0695	<u>304,829</u>	
32	Subtotal				24,250,191	
33	STAS				0	
34	Base Rate Revenue				24,250,191	
35	Gas Cost		4,386,027.9	4.1351	18,136,664	
36	Merchant Function Charge		<u>4,386,027.9</u>	0.0087	<u>38,158</u>	
37	Total Rate Schedule SGSS ≤ 6,440	283,072	4,386,027.9		42,425,013	9.6728
38	<u>Rate Schedule SGSS - Small General Sales Service (>6,440 to ≤ 64,400 Therms Annually)</u>					
39	Customer Charge:					
40	>6,440 to ≤ 64,400 Therms Annually	31,073		48.00	1,491,504	
41	Commodity Charge:					
42	>6,440 to ≤ 64,400 Therms Annually		3,843,660.3	3.6288	13,947,874	
43	Rider CC - Customer Choice		3,843,660.3	0.0010	3,844	
44	Gas Procurement Charge		3,843,660.3	0.0695	<u>267,134</u>	
45	Subtotal				15,710,356	
46	STAS				0	
47	Base Rate Revenue				15,710,356	
48	Gas Cost		3,843,660.3	4.1351	15,893,920	
49	Merchant Function Charge		<u>3,843,660.3</u>	0.0087	<u>33,440</u>	
50	Total Rate Schedule SGSS >6,440 to ≤ 64,400 Therms	31,073	3,843,660.3		31,637,716	8.2311

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 1
Page 2 of 5
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
2	Customer Charge					
3	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	> 540,000 to ≤ 1,074,000 Therms Annually		69,777.0	0.0937	<u>6,538</u>	
6	Subtotal		69,777.0		20,326	
7	STAS				0	
8	Base Rate Revenue				20,326	
9	Gas Cost - Commodity		69,777.0	(workpaper)	253,151	
10	Gas Cost - Demand		<u>550.0</u>		<u>4,261</u>	
11	Total Rate Schedule NSS	12	69,777.0		277,738	3.9804
12	<u>Rate Schedule LGSS - Large General Sales Service</u>					
13	Customer Charge:					
14	> 64,400 ≤ 110,000 Therms Annually	539		229.75	123,835	
15	> 110,000 to ≤ 540,000 Therms Annually	282		757.34	213,570	
16	>540,000 to ≤ 1,074,000 Therms Annually	0		1,947.06	0	
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		3,028.76	0	
18	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		5,841.18	0	
19	> 7,500,000 Therms Annually	0		8,653.60	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		407,274.9	2.3050	938,769	
22	> 110,000 to ≤ 540,000 Therms Annually		333,023.8	2.1550	717,666	
23	>540,000 to ≤ 1,074,000 Therms Annually		0.0	1.2999	0	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.1530	0	
25	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	1.0347	0	
26	> 7,500,000 Therms Annually		0.0	0.6157	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		740,298.7	0.0695	51,451	
28	Gas Procurement - > 540,000 Therms Annually		0.0	0.0695	0	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				2,045,291	
32	Gas Cost - ≤ 540,000 Therms Annually		740,298.7	4.1351	3,061,209	
33	Gas Cost - > 540,000 Therms Annually		<u>0.0</u>	4.1351	<u>0</u>	
34	Total Rate Schedule LGSS	821	740,298.7		5,106,500	6.8979
35	<u>Tariff Sales Summary by Rate Class</u>					
36	Base Rate Revenue				214,773,609	
37	STAS				0	
38	Rider USP				22,661,444	
39	Merchant Function Charge				1,124,807	
40	Gas Procurement Charge				1,888,262	
41	Rider CC				24,678	
42	Gas Cost				<u>112,347,543</u>	
43	Total Residential Sales	3,849,804	27,169,244.5		352,820,343	
44	Base Rate Revenue				39,380,354	
45	STAS				0	
46	Merchant Function Charge				71,598	
47	Gas Procurement Charge				571,963	
48	Rider CC				8,230	
49	Gas Cost				<u>34,030,584</u>	
50	Total Small General Sales	314,145	8,229,688.2		74,062,729	
51	Base Rate Revenue				20,326	
52	STAS				0	
53	Gas Cost				<u>257,412</u>	
54	Total Negotiated Sales	12	69,777.0		277,738	
55	Base Rate Revenue				1,993,840	
56	STAS				0	
57	Gas Procurement Charge				51,451	
58	Gas Cost				<u>3,061,209</u>	
59	Total Large General Sales	821	740,299		5,106,500	
60	Total Tariff Sales	4,164,782	36,209,008.4		432,267,310	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 1
Page 3 of 5
Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	901,257		16.75	15,096,055	
3	Commodity Charge:					
4	All Gas Consumed		6,708,180.5	5.5316	37,106,971	
5	Rider USP - Universal Service Plan		6,708,180.5	0.9183	6,160,122	
6	Rider CC		6,708,180.5	0.0010	<u>6,708</u>	
7	Subtotal				58,369,856	
8	STAS				0	
9	Base Rate Revenue				58,369,856	
10	Gas Cost		<u>6,708,180.5</u>	0.9266	<u>6,215,800</u>	
11	Total Rate Schedule RDS	901,257	6,708,180.5		64,585,656	9.6279
12 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
13	Customer Charge					
14	Less Than 6,440 Therms Annually	91,946		21.25	1,953,853	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,424,981.6	4.0870	5,823,900	
17	Rider CC		1,424,981.6	0.0010	<u>1,425</u>	
18	Subtotal				7,779,178	
19	STAS				0	
20	Base Rate Revenue				7,779,178	
21	Gas Cost		<u>1,424,981.6</u>	0.9266	<u>1,320,388</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	91,946	1,424,981.6		9,099,566	6.3857
23 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms						
24	Customer Charge					
25	>6,440 to ≤ 64,400 Therms Annually	7,782		48.00	373,536	
26	Commodity Charge:					
27	>6,440 to ≤ 64,400 Therms Annually		940,206.7	3.6288	3,411,822	
28	Rider CC		940,206.7	0.0010	<u>940</u>	
29	Subtotal				3,786,298	
30	STAS				0	
31	Base Rate Revenue				3,786,298	
32	Gas Cost		<u>940,206.7</u>	0.9266	<u>871,196</u>	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	7,782	940,206.7		4,657,494	4.9537
34 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms						
35	Customer Charge:					
36	Less Than 6,440 Therms Annually	11,047		21.25	234,749	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	Less Than 6,440 Therms Annually		39,500.2	3.9506	156,049	
40	All Other Aggregation					
41	Less Than 6,440 Therms Annually		222,980.5	3.9506	880,907	
42	Rider CC		262,480.7	0.0010	262	
43	Subtotal				1,271,967	
44	STAS				0	
45	Subtotal				1,271,967	
46	Flex	0	822.8 (workpaper)		2,369	
47	Priority 1 Gas Cost		<u>39,500.2</u>	1.2373	<u>48,874</u>	
48	Total Rate Schedule SGDS ≤ 6,440 Therms	11,047	263,303.5		1,323,210	5.0254

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 1
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Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	>6,440 to ≤ 64,400 Therms Annually	19,069		48.00	915,312	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		778,625.2	3.4923	2,719,193	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		3,021,212.8	3.4923	10,550,981	
9	Rider CC		3,799,838.0	0.0010	<u>3,800</u>	
10	Subtotal				14,189,286	
11	STAS				<u>0</u>	
12	Subtotal				14,189,286	
13	Flex	12	22,669.5	(workpaper)	36,066	
14	Priority 1 Gas Cost		<u>778,625.2</u>	1.2373	<u>963,393</u>	
15	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,081	3,822,507.5		15,188,745	3.9735
16	<u>Rate Schedule SDS - Small Distribution Service</u>					
17	Customer Charge:					
18	> 64,400 to ≤ 110,000 Therms Annually	1,915		229.75	439,971	
19	> 110,000 to ≤ 540,000 Therms Annually	2,393		757.34	1,812,315	
20	Commodity Charge:					
21	> 64,400 to ≤ 110,000 Therms Annually		1,409,364.9	2.3050	3,248,586	
22	> 110,000 to ≤ 540,000 Therms Annually		<u>4,530,447.3</u>	2.1550	<u>9,763,114</u>	
23	Subtotal		<u>5,939,812.2</u>		15,263,986	
24	STAS				0	
25	Flexed Deliveries	<u>0</u>	<u>223,432.2</u>	(workpaper)	<u>173,608</u>	
26	Total Rate Schedule SDS	4,308	6,163,244.4		15,437,594	2.5048
27	<u>Rate Schedule LDS - Large Distribution Service</u>					
28	Customer Charge:					
29	> 540,000 to ≤ 1,074,000 Therms Annually	494		1,947.06	961,848	
30	>1,074,000 to ≤ 3,400,000 Therms Annually	300		3,028.76	908,628	
31	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		5,841.18	350,471	
32	> 7,500,000 Therms Annually	<u>12</u>		8,653.60	<u>103,843</u>	
33	Total	866			2,324,790	
34	Commodity Charge:					
35	> 540,000 to ≤ 1,074,000 Therms Annually		3,295,168.5	1.2999	4,283,390	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,683,842.4	1.1530	5,400,470	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,208,190.0	1.0347	1,250,114	
38	> 7,500,000 Therms Annually		<u>1,108,822.0</u>	0.6157	<u>682,702</u>	
39	Total Deliveries		10,296,022.9		11,616,676	
40	Subtotal				13,941,466	
41	STAS				0	
42	Flexed Deliveries	<u>156</u>	<u>10,292,810.5</u>	(workpaper)	<u>3,772,279</u>	
43	Total Rate Schedule LDS	1,022	20,588,833.4		17,713,745	0.8604
44	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
45	Customer Charge:					
46	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
47	> 540,000 to ≤ 1,074,000 Therms Annually	14		1,149.00	16,086	
48	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
49	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
50	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
51	Total	50			134,182	
52	Commodity Charge:					
53	All Gas Consumed		171,897.4	0.0937	<u>16,107</u>	
54	Subtotal				150,289	
55	STAS				0	
56	Flexed	<u>0</u>	<u>2,331,808.0</u>	(workpaper)	<u>218,490</u>	
57	Total Rate Schedule MLDS - Class I	50	2,503,705.4		368,779	0.1473

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2017

Exhibit No. 3
 Schedule No. 1
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 Witness: D. Joe Mays

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule MLDS - Main Line Distribution Service - Class II					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		4,096.00	147,456	
5	> 7,500,000 Therms Annually	0		7,322.00	0	
6	Total	36			147,456	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually			0.0	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually			0.0	0	
10	> 7,500,000 Therms Annually			0.0	0	
11	Total Deliveries			0.0	0	
12	Subtotal				147,456	
13	STAS				0	
14	Flexed	24		2,742,120.0 (workpaper)	812,946	
15	Total Rate Schedule MLDS - Class II	60		2,742,120.0	960,402	0.3502

16 Distribution Service Summary by Rate Class						
17	Base Rate Revenue				52,203,026	
18	STAS				0	
19	Rider USP				6,160,122	
20	Rider CC				6,708	
21	Gas Cost				6,215,800	
22	Total Residential Distribution Service	901,257	6,708,180.5		64,585,656	
23	Base Rate Revenue				42,496,331	
24	STAS				0	
25	Rider CC				6,427	
26	Gas Cost				3,203,851	
27	Total Small Distribution Service (SCD, SGDS, SDS)	134,164	12,614,243.7		45,706,609	
28	Base Rate Revenue				17,713,745	
29	STAS				0	
30	Total Large Distribution Service	1,022	20,588,833.4		17,713,745	
31	Base Rate Revenue				1,329,181	
32	STAS				0	
33	Total Main Line Distribution Service	110	5,245,825.4		1,329,181	
34	Total Distribution Service	1,036,553	45,157,083.0		129,335,191	

35	Total Company Throughput	5,201,335	81,366,091.4		561,602,501	
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36 **Other Operating Revenue**

37	487 - Forfeited Discounts				1,219,801	
38	488 - Miscellaneous Service Revenues				105,936	
39	493 - Rent from Gas Property				9,600	
40	495 - Prior Yr. Rate Refund - Net.				0	
41	495 - Off System Sales				0	
42	495 - Other Gas Revenues - Other				229,068	
43	496 - Provision For Rate Refunds				0	
44	Total Other Operating Revenue				1,564,405	

45	Total Company Revenue				563,166,906	
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Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 2
Page 1 of 3
Witness: D. Joe Mays

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>				
1	Rate Schedule RSS - Residential Sales Service								
2	Total Rate Schedule RSS	3,505,221	0	22,170	(5,676)	0	59,490	3,581,205	
3	Rate Schedule CAP - Residential Sales Service CAP								
4	Total Rate Schedule CAP	263,868	0	0	0	0	4,731	268,599	
5	Rate Schedule SGSS - Small General Sales Service (≤ 6,400 Therms Annually)								
6	COMMERCIAL								
7	Less Than 6,440 Therms Annually	281,299	0	2,514	(2,676)	0	1,704	282,841	
8	INDUSTRIAL								
9	Less Than 6,440 Therms Annually	231	0	0	0	0	0	231	
10	Total Rate Schedule SGSS ≤ 6,440 Therms	281,530	0	2,514	(2,676)	0	1,704	283,072	
11	Rate Schedule SGSS - Small General Sales Service (<6,440 to ≤ 64,400 Therms Annually)								
12	COMMERCIAL								
13	>6,440 to ≤ 64,400 Therms Annually	30,529	0	0	0	0	77	30,606	
14	INDUSTRIAL								
15	>6,440 to ≤ 64,400 Therms Annually	466	0	0	0	0	1	467	
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therm	30,995	0	0	0	0	78	31,073	
17	Rate Schedule NSS - Negotiated Sales Service								
18	COMMERCIAL								
19	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
20	INDUSTRIAL								
21	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
22	Total Rate Schedule NSS	12	0	0	0	0	0	12	
23	Rate Schedule LGSS - Large General Sales Service								
24	COMMERCIAL								
25	> 64,400 ≤ 110,000 Therms Annually	488	3	0	0	0	0	491	
26	> 110,000 to ≤ 540,000 Therms Annually	258	0	0	0	0	0	258	
27	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	
31	Total Commercial Bills Under LGSS	746	3	0	0	0	0	749	
32	INDUSTRIAL								
33	> 64,400 ≤ 110,000 Therms Annually	48	0	0	0	0	0	48	
34	> 110,000 to ≤ 540,000 Therms Annually	24	0	0	0	0	0	24	
35	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	
39	Total Industrial Bills Under LGSS	72	0	0	0	0	0	72	
40	Total Rate Schedule LGSS	818	3	0	0	0	0	821	
41	Tariff Sales Summary by Customer Class								
42	Total Residential Sales	3,769,089	0	22,170	(5,676)	0	64,221	3,849,804	
43	Total Commercial Sales	312,586	3	2,514	(2,676)	0	1,781	314,208	
44	Total Industrial Sales	769	0	0	0	0	1	770	
45	Total Tariff Sales	4,082,444	3	24,684	(8,352)	0	66,003	4,164,782	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 2
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Witness: D. Joe Mays

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
1	Rate Schedule RDS - Residential Distribution Service (Choice)							
2	Total Rate Schedule RDS	895,274	0	0	0	0	5,983	901,257
3	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
4	Less Than 6,440 Therms Annually	91,635	0	0	0	0	311	91,946
5	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
6	>6,440 to ≤ 64,400 Therms Annually	7,767	0	0	0	0	15	7,782
7	Total Rate Schedule SCD	99,402	0	0	0	0	326	99,728
8	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
9	COMMERCIAL							
10	Less Than 6,440 Therms Annually	10,915	0	0	0	0	37	10,952
11	Flex	0	0	0	0	0	0	0
12	Total Commercial Bills Under SGDS	10,915	0	0	0	0	37	10,952
13	INDUSTRIAL							
14	Less Than 6,440 Therms Annually	94	0	0	0	0	1	95
15	Flex	0	0	0	0	0	0	0
16	Total Industrial Bills Under SGDS	94	0	0	0	0	1	95
17	Total Rate Schedule SGDS ≤ 6,440 Therms	11,009	0	0	0	0	38	11,047
18	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
19	COMMERCIAL							
20	>6,440 to ≤ 64,400 Therms Annually	18,629	(43)	0	0	0	62	18,648
21	Flex	12	0	0	0	0	0	12
22	Total Commercial Bills Under SGDS	18,641	(43)	0	0	0	62	18,660
23	INDUSTRIAL							
24	>6,440 to ≤ 64,400 Therms Annually	420	0	0	0	0	1	421
25	Flex	0	0	0	0	0	0	0
26	Total Industrial Bills Under SGDS	420	0	0	0	0	1	421
27	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therm	19,061	(43)	0	0	0	63	19,081
28	Rate Schedule SDS - Small Distribution Service							
29	COMMERCIAL							
30	> 64,400 to ≤ 110,000 Therms Annually	1,697	(18)	0	0	0	7	1,686
31	>110,000 to ≤ 540,000 Therms Annually	1,510	(10)	0	0	0	4	1,504
32	Flex	0	0	0	0	0	0	0
33	Total Commercial Bills Under SDS	3,207	(28)	0	0	0	11	3,190
34	Rate Schedule SDS - Small Distribution Service							
35	INDUSTRIAL							
36	> 64,400 to ≤ 110,000 Therms Annually	228	0	0	0	0	1	229
37	> 110,000 to ≤ 540,000 Therms Annually	888	0	0	0	0	1	889
38	Flex	0	0	0	0	0	0	0
39	Total Industrial Bills Under SDS	1,116	0	0	0	0	2	1,118
40	Total Rate Schedule SDS	4,323	(28)	0	0	0	13	4,308

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2017

Schedule No. 2
Page 3 of 3
Witness: D. Joe Mays

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>				
1	Rate Schedule LDS - Large Distribution Service								
2	COMMERCIAL								
3	> 540,000 to ≤ 1,074,000 Therms Annually	216	0	0	0	0	1	217	
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	72	0	0	0	0	0	72	
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
6	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	
7	Flex	12	0	0	0	0	0	12	
8	Total Commercial Bills Under LDS	300	0	0	0	0	1	301	
9	INDUSTRIAL								
10	> 540,000 to ≤ 1,074,000 Therms Annually	276	0	0	0	0	1	277	
11	> 1,074,000 to ≤ 3,400,000 Therms Annually	228	0	0	0	0	0	228	
12	> 3,400,000 to ≤ 7,500,000 Therms Annually	60	0	0	0	0	0	60	
13	> 7,500,000 Therms Annually	12	0	0	0	0	0	12	
14	Flex	144	0	0	0	0	0	144	
15	Total Industrial Bills Under LDS	720	0	0	0	0	1	721	
16	Total Rate Schedule LDS	1,020	0	0	0	0	2	1,022	
17	Rate Schedule MLDS - Main Line Distribution Service - Class I								
18	COMMERCIAL								
19	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
20	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	2	2	
21	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12	
22	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
23	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	
24	Flex	0	0	0	0	0	0	0	
25	Total Commercial Bills Under MLDS-I	12	0	0	0	0	2	14	
26	INDUSTRIAL								
27	> 274,000 to ≤ 540,000 Therms Annually	12	0	0	0	0	0	12	
28	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
29	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
30	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
31	> 7,500,000 Therms Annually	12	0	0	0	0	0	12	
32	Flex	0	0	0	0	0	0	0	
33	Total Industrial Bills Under MLDS-I	36	0	0	0	0	0	36	
34	Total Rate Schedule MLDS - Class I	48	0	0	0	0	2	50	
35	Rate Schedule MLDS - Main Line Distribution Service - Class II								
36	COMMERCIAL								
37	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
38	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
39	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	
40	Flex	0	0	0	0	0	0	0	
41	Total Commercial Bills Under MLDS-II	0	0	0	0	0	0	0	
42	INDUSTRIAL								
43	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	36	0	0	0	0	0	36	
45	> 7,500,000 Therms Annually	0	0	0	0	0	0	0	
46	Flex	24	0	0	0	0	0	24	
47	Total Industrial Bills Under MLDS-II	60	0	0	0	0	0	60	
48	Total Rate Schedule MLDS - Class II	60	0	0	0	0	0	60	
49	Distribution Service Summary by Customer Class								
50	Total Residential	895,274	0	0	0	0	5,983	901,257	
51	Total Commercial	132,477	(71)	0	0	0	439	132,845	
52	Total Industrial	2,446	0	0	0	0	5	2,451	
53	Total Distribution Service	1,030,197	(71)	0	0	0	6,427	1,036,553	
54	Total Company Throughput	5,112,641	(68)	24,684	(8,352)	0	72,430	5,201,335	

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2017

Exhibit No. 3
 Schedule No. 3
 Page 1 of 4
 Witness: D. Joe Mays

Line No.	Description	Physical Flow (1)	Weather Adj (2) <i>(Ex 3, Sch 4)</i>	Industrial & Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	Incremental Customers		Rate Schedule Change (6)	Per Books Adjusted (7 = 1 to 6)
					New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>		
1 Rate Schedule RSS - Residential Sales Service								
2	All Gas Consumed	22,422,876.1	2,069,807.1	0.0	226,143.0	(41,222.0)	0.0	24,677,604.2
3 Rate Schedule CAP - Residential Sales Service CAP								
4	All Gas Consumed	2,279,436.7	212,203.6	0.0	0.0	0.0	0.0	2,491,640.3
5 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)								
6 COMMERCIAL								
7	Less Than 6,440 Therms Annually	4,014,409.6	318,149.7	0.0	163,042.0	(130,444.0)	0.0	4,365,157.3
8 INDUSTRIAL								
9	Less Than 6,440 Therms Annually	<u>20,870.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>20,870.6</u>
10	Total Rate Schedule SGSS < 6,440 Therms	4,035,280.2	318,149.7	0.0	163,042.0	(130,444.0)	0.0	4,386,027.9
11 Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)								
12 COMMERCIAL								
13	>6,440 to ≤ 64,400 Therms Annually	3,498,707.8	261,768.7	0.0	0.0	0.0	0.0	3,760,476.5
14 INDUSTRIAL								
15	>6,440 to ≤ 64,400 Therms Annually	<u>83,183.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>83,183.8</u>
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	3,581,891.6	261,768.7	0.0	0.0	0.0	0.0	3,843,660.3
17 Rate Schedule NSS - Negotiated Sales Service								
18 COMMERCIAL								
19	> 540,000 to ≤ 1,074,000 Therms Annually	<u>64,923.0</u>	<u>4,854.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>69,777.0</u>
20	Total Commercial NSS	64,923.0	4,854.0	0.0	0.0	0.0	0.0	69,777.0
21 INDUSTRIAL								
22	> 540,000 to ≤ 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
23	Total Rate Industrial NSS	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 Rate Schedule LGSS - Large General Sales Service								
25 COMMERCIAL								
26	> 64,400 <= 110,000 Therms Annually	356,083.7	27,734.3	5,332.0	0.0	0.0	0.0	389,150.0
27	> 110,000 to ≤ 540,000 Therms Annually	289,693.1	20,134.4	(745.0)	0.0	0.0	0.0	309,082.5
28	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 Rate Schedule LGSS - Large General Sales Service								
33 INDUSTRIAL								
34	> 64,400 <= 110,000 Therms Annually	18,124.9	0.0	0.0	0.0	0.0	0.0	18,124.9
35	> 110,000 to ≤ 540,000 Therms Annually	23,941.3	0.0	0.0	0.0	0.0	0.0	23,941.3
36	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40	Total Commercial LGSS	645,776.8	47,868.7	4,587.0	0.0	0.0	0.0	698,232.5
41	Total Industrial LGSS	42,066.2	0.0	0.0	0.0	0.0	0.0	42,066.2
42	Total Rate Schedule LGSS	687,843.0	47,868.7	4,587.0	0.0	0.0	0.0	740,298.7

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2017

Exhibit No. 3
 Schedule No. 3
 Page 2 of 4
 Witness: D. Joe Mays

Line No.	Description	Physical Flow (1)	Weather Adj (2) <i>(Ex 3, Sch 4)</i>	Industrial & Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	Incremental New Const. (4) <i>(Ex 3, Sch 5)</i>	Customers Attrition (5) <i>(Ex 3, Sch 5)</i>	Rate Schedule Change (6)	Per Books Adjusted (7 = 1 to 6)
1 Tariff Sales Summary by Customer Class								
2	Total Residential Sales	24,702,312.8	2,282,010.7	0.0	226,143.0	(41,222.0)	0.0	27,169,244.5
3	Total Commercial Sales	8,223,817.2	632,641.1	4,587.0	163,042.0	(130,444.0)	0.0	8,893,643.3
4	Total Industrial Sales	<u>146,120.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	146,120.6
5	Total Tariff Sales	33,072,250.6	2,914,651.8	4,587.0	389,185.0	(171,666.0)	0.0	36,209,008.4
6 Rate Schedule RDS - Residential Distribution Service (Choice)								
7	Total Rate Schedule RDS	6,142,653.1	565,527.4	0.0	0.0	0.0	0.0	6,708,180.5
8 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms								
9	Less Than 6,440 Therms Annually	1,319,656.7	105,324.9	0.0	0.0	0.0	0.0	1,424,981.6
10 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms								
11	>6,440 to ≤ 64,400 Therms Annually	<u>876,942.3</u>	<u>63,264.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>940,206.7</u>
12	Total Rate Schedule SCD	2,196,599.0	168,589.3	0.0	0.0	0.0	0.0	2,365,188.3
13 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms								
14 COMMERCIAL								
15	Priority 1 - Aggregation							
16	Less Than 6,440 Therms Annually	36,734.5	2,765.7	0.0	0.0	0.0	0.0	39,500.2
17	All Other - Aggregation							
18	Less Than 6,440 Therms Annually	203,154.7	16,457.3	0.0	0.0	0.0	0.0	219,612.0
19	Flex	<u>759.0</u>	<u>63.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>822.8</u>
20	Total Commercial SGDS	240,648.2	19,286.8	0.0	0.0	0.0	0.0	259,935.0
21 INDUSTRIAL								
22	Priority 1 - Aggregation							
23	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24	All Other - Aggregation							
25	Less Than 6,440 Therms Annually	3,368.5	0.0	0.0	0.0	0.0	0.0	3,368.5
26	Flex	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
27	Total Industrial SGDS	3,368.5	0.0	0.0	0.0	0.0	0.0	3,368.5
28 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms								
29 COMMERCIAL								
30	Priority 1 - Aggregation							
31	>6,440 to ≤ 64,400 Therms Annually	726,471.9	52,153.3	0.0	0.0	0.0	0.0	778,625.2
32	All Other - Aggregation							
33	>6,440 to ≤ 64,400 Therms Annually	2,707,378.0	204,902.0	(8,241.0)	0.0	0.0	0.0	2,904,039.0
34	Flex	<u>21,007.0</u>	<u>1,662.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>22,669.5</u>
35	Total Commercial SGDS	3,454,856.9	258,717.8	(8,241.0)	0.0	0.0	0.0	3,705,333.7

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2017

Exhibit No. 3
 Schedule No. 3
 Page 3 of 4
 Witness: D. Joe Mays

Line No.	Description	Physical Flow	Weather Adj	Industrial & Lg Com Adj	Incremental Customers		Rate Schedule Change	Per Books Adjusted
		(1)	(2) <i>(Ex 3, Sch 4)</i>	(3) <i>(Ex 3, Sch 5)</i>	New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>	(6)	(7 = 1 to 6)
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>							
2	INDUSTRIAL							
3	Priority 1 - Aggregation							
4	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	All Other - Aggregation							
6	>6,440 to ≤ 64,400 Therms Annually	117,173.8	0.0	0.0	0.0	0.0	0.0	117,173.8
7	Flex	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
8	Total Industrial SGDS	117,173.8	0.0	0.0	0.0	0.0	0.0	117,173.8
9	<u>Rate Schedule SDS - Small Distribution Service</u>							
10	COMMERCIAL							
11	> 64,400 to ≤ 110,000 Therms Annually	1,148,482.4	85,996.5	(2,983.0)	0.0	0.0	0.0	1,231,495.9
12	> 110,000 to ≤ 540,000 Therms Annually	2,324,561.8	157,253.0	(4,318.0)	0.0	0.0	0.0	2,477,496.8
13	Flexed Deliveries	<u>172,406.0</u>	<u>11,097.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>183,503.2</u>
14	Total Commercial SDS	3,645,450.2	254,346.7	(7,301.0)	0.0	0.0	0.0	3,892,495.9
15	INDUSTRIAL							
16	> 64,400 to ≤ 110,000 Therms Annually	177,869.0	0.0	0.0	0.0	0.0	0.0	177,869.0
17	> 110,000 to ≤ 540,000 Therms Annually	2,052,950.5	0.0	0.0	0.0	0.0	0.0	2,052,950.5
18	Flexed Deliveries	<u>39,929.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>39,929.0</u>
19	Total Industrial SDS	2,270,748.5	0.0	0.0	0.0	0.0	0.0	2,270,748.5
20	Total Rate Schedule SDS	5,916,198.7	254,346.7	(7,301.0)	0.0	0.0	0.0	6,163,244.4
21	<u>Rate Schedule LDS - Large Distribution Service</u>							
22	COMMERCIAL							
23	> 540,000 to ≤ 1,074,000 Therms Annually	1,457,932.0	90,405.5	0.0	0.0	0.0	0.0	1,548,337.5
24	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,035,541.0	61,363.4	0.0	0.0	0.0	0.0	1,096,904.4
25	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27	Flexed LDS	<u>1,956,276.0</u>	<u>128,225.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,084,501.5</u>
28	Total Commercial LDS	4,449,749.0	279,994.4	0.0	0.0	0.0	0.0	4,729,743.4
29	INDUSTRIAL							
30	> 540,000 to ≤ 1,074,000 Therms Annually	1,746,831.0	0.0	0.0	0.0	0.0	0.0	1,746,831.0
31	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,586,938.0	0.0	0.0	0.0	0.0	0.0	3,586,938.0
32	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,208,190.0	0.0	0.0	0.0	0.0	0.0	1,208,190.0
33	> 7,500,000 Therms Annually	1,108,822.0	0.0	0.0	0.0	0.0	0.0	1,108,822.0
34	Flexed LDS	<u>8,208,309.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>8,208,309.0</u>
35	Total Industrial LDS	15,859,090.0	0.0	0.0	0.0	0.0	0.0	15,859,090.0
36	Total Rate Schedule LDS	20,308,839.0	279,994.4	0.0	0.0	0.0	0.0	20,588,833.4
37	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>							
38	COMMERCIAL							
39	All Gas Consumed	102,297.0	6,658.4	0.0	0.0	0.0	0.0	108,955.4
40	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
41	Total Commercial MLDS - Class I	102,297.0	6,658.4	0.0	0.0	0.0	0.0	108,955.4
42	INDUSTRIAL							
43	All Gas Consumed	62,942.0	0.0	0.0	0.0	0.0	0.0	62,942.0
44	Flexed	<u>2,331,808.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,331,808.0</u>
45	Total Industrial MLDS - Class I	2,394,750.0	0.0	0.0	0.0	0.0	0.0	2,394,750.0
46	Total Rate Schedule MLDS - Class I	2,497,047.0	6,658.4	0.0	0.0	0.0	0.0	2,503,705.4

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2017

Exhibit No. 3
 Schedule No. 3
 Page 4 of 4
 Witness: D. Joe Mays

Line No.	Description	Physical Flow (1)	Weather Adj (2) <i>(Ex 3, Sch 4)</i>	Industrial & Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	Incremental Customers		Rate Schedule Change (6)	Per Books Adjusted (7 = 1 to 6)
					New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>		
1	Rate Schedule MLDS - Main Line Distribution Service - Class II							
2	COMMERCIAL							
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
7	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	INDUSTRIAL							
9	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	Flexed	<u>2,742,120.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,742,120.0</u>
13	Total Industrial MLDS - Class II	2,742,120.0	0.0	0.0	0.0	0.0	0.0	2,742,120.0
14	Total Rate Schedule MLDS - Class II	2,742,120.0	0.0	0.0	0.0	0.0	0.0	2,742,120.0
15	Distribution Service Summary by Customer Class							
16	Total Residential	6,142,653.1	565,527.4	0.0	0.0	0.0	0.0	6,708,180.5
17	Total Commercial	14,089,600.3	987,593.4	(15,542.0)	0.0	0.0	0.0	15,061,651.7
18	Total Industrial	<u>23,387,250.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,387,250.8</u>
19	Total Distribution Service	43,619,504.2	1,553,120.8	(15,542.0)	0.0	0.0	0.0	45,157,083.0
20	Total Company Throughput	76,691,754.8	4,467,772.6	(10,955.0)	389,185.0	(171,666.0)	0.0	81,366,091.4

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 4
Page 1 of 3
Witness: D. Joe Mays

Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	RESIDENTIAL					
3	All Gas Consumed	22,422,876.1	24,492,683.2	2,069,807.1	5.5316	11,449,345
4	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
5	RESIDENTIAL					
6	All Gas Consumed	2,279,436.7	2,491,640.3	212,203.6	5.5316	1,173,825
7	<u>Rate Schedule SGSS - Small General Sales Service (< 6,440 Therms Annually)</u>					
8	COMMERCIAL					
9	Less Than 6,440 Therms Annually	4,014,409.6	4,332,559.3	318,149.7	4.0870	1,300,278
10	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>					
11	COMMERCIAL					
12	>6,440 to ≤ 64,400 Therms Annually	3,498,707.8	3,760,476.5	261,768.7	3.6288	949,906
13	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
14	COMMERCIAL					
15	> 540,000 to ≤ 1,074,000 Therms Annually	64,923.0	69,777.0	4,854.0	0.0937	455
16	<u>Rate Schedule LGSS - Large General Sales Service</u>					
17	COMMERCIAL					
18	> 64,400 ≤ 110,000 Therms Annually	356,083.7	383,818.0	27,734.3	2.3050	63,928
19	> 110,000 to ≤ 540,000 Therms Annually	289,693.1	309,827.5	20,134.4	2.1550	43,390
20	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	1.2999	0
21	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	1.1530	0
22	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	1.0347	0
23	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.6157	0
24	Tariff Sales Summary by Customer Class					
25	Total Residential Sales	24,702,312.8	26,984,323.5	2,282,010.7		12,623,170
26	Total Commercial Sales	8,223,817.2	8,856,458.3	632,641.1		2,357,957.0

Columbia Gas of Pennsylvania, Inc.
 Adjustment based on Normalized Volumes
 For the 12 Months Ended November 30, 2017

Schedule No. 4
 Page 2 of 3
 Witness: D. Joe Mays

Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	RESIDENTIAL					
3	All Gas Consumed	6,142,653.1	6,708,180.5	565,527.4	5.5316	3,128,271
4	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
5	COMMERCIAL					
6	Less Than 6,440 Therms Annually	1,319,656.7	1,424,981.6	105,324.9	4.0870	430,463
7	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
8	COMMERCIAL					
9	>6,440 to ≤ 64,400 Therms Annually	876,942.3	940,206.7	63,264.4	3.6288	229,574
10	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
11	COMMERCIAL					
12	Priority 1 - Aggregation					
13	Less Than 6,440 Therms Annually	36,734.5	39,500.2	2,765.7	3.9506	10,926
14	All Other - Aggregation					
15	Less Than 6,440 Therms Annually	203,154.7	219,612.0	16,457.3	3.9506	65,016
16	Flex	<u>759.0</u>	<u>822.8</u>	<u>63.8</u>		<u>252</u>
17	Total Commercial SGDS < 6,440	240,648.2	259,935.0	19,286.8		76,194
18	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
19	COMMERCIAL					
20	Priority 1 - Aggregation					
21	>6,440 to ≤ 64,400 Therms Annually	726,471.9	778,625.2	52,153.3	3.4923	182,135
22	All Other - Aggregation					
23	>6,440 to ≤ 64,400 Therms Annually	2,707,378.0	2,912,280.0	204,902.0	3.4923	715,579
24	Flex	<u>21,007.0</u>	<u>22,669.5</u>	<u>1,662.5</u>		<u>5,806</u>
25	Total Commercial SGDS > 6,440 to ≤ 64,400 Therm	3,454,856.9	3,713,574.7	258,717.8		903,520.0
26	<u>Rate Schedule SDS - Small Distribution Service</u>					
27	COMMERCIAL					
28	> 64,400 to ≤ 110,000 Therms Annually	1,148,482.4	1,234,478.9	85,996.5	2.3050	198,222
29	> 110,000 to ≤ 540,000 Therms Annually	2,324,561.8	2,481,814.8	157,253.0	2.1550	338,880
30	Flexed Deliveries	<u>172,406.0</u>	<u>183,503.2</u>	<u>11,097.2</u>		<u>25,579</u>
31	Total Commercial SDS	3,645,450.2	3,899,796.9	254,346.7		562,681

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 4
Page 3 of 3
Witness: D. Joe Mays

Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<u>Rate Schedule LDS - Large Distribution Service</u>					
2	COMMERCIAL					
3	> 540,000 to ≤ 1,074,000 Therms Annually	1,457,932.0	1,548,337.5	90,405.5	1.2999	117,518
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,035,541.0	1,096,904.4	61,363.4	1.1530	70,752
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	1.0347	0
6	> 7,500,000 Therms Annually	0.0	0.0	0.0	1.0347	0
7	Flexed Deliveries	<u>1,956,276.0</u>	<u>2,084,501.5</u>	<u>128,225.5</u>		<u>166,680</u>
8	Total Commercial LDS	4,449,749.0	4,729,743.4	279,994.4		354,950
9	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
10	COMMERCIAL					
11	All Gas Consumed	102,297.0	108,955.4	6,658.4	0.0937	624
12	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>		<u>0</u>
13	Total Rate Schedule MLDS - Class I	102,297.0	108,955.4	6,658.4		624
14	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
15	COMMERCIAL					
16	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.4479	0
17	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.3874	0
18	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.3355	0
19	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>		<u>0</u>
20	Total Rate Schedule MLDS - Class II	0.0	0.0	0.0		0
21	<u>Distribution Service Summary by Customer Class</u>					
22	Total Residential Distribution	6,142,653.1	6,708,180.5	565,527.4		3,128,271
23	Total Commercial Distribution	14,089,600.3	15,077,193.7	987,593.4		2,558,006.0

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended November 30, 2017

Exhibit No. 3
 Schedule No. 5
 Page 1 of 6
 Witness: D. Joe Mays

Line No.		Bills from New Customers (1) <i>(Ex 3, Sch 5)</i>	Bills from Attrition Customers (2) <i>(Ex 3, Sch 5)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 3, Sch 5)</i>	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	22,170	(5,676)	0	16,494
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	2,514	(2,676)	0	(162)
6	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,000 Therms Annually	0	0	3	3
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	>6,440 to ≤ 64,400 Therms Annually	0	0	(43)	(43)
17	Rate Schedule SDS				
18	> 64,400 to ≤ 110,000 Therms Annually	0	0	(18)	(18)
19	> 110,000 to ≤ 540,000 Therms Annually	0	0	(10)	(10)
20	Flex	0	0	0	0
21	Rate Schedule LDS				
22	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
23	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	INDUSTRIAL				
28	Rate Schedule SGSS				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
31	Rate Schedule LGSS				
32	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	Rate Schedule SGDS				
39	Less Than 6,440 Therms Annually	0	0	0	0
40	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
41	Rate Schedule SDS				
42	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
43	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
44	Rate Schedule LDS				
45	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
46	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
47	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
48	> 7,500,000 Therms Annually	0	0	0	0
49	Flex	0	0	0	0
50	Total	24,684	(8,352)	(68)	16,264

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 5
Page 2 of 6
Witness: D. Joe Mays

Line No.		Volumes from New Customers (1) Dth (Ex 3, Sch 5)	Volumes from Attrition (2) Dth (Ex 3, Sch 5)	Volumes Ind & Lg Com Customers (3) Dth (Ex 3, Sch 5)	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL				
2	Rate Schedule RS				
3	All Gas Consumed	<u>226,143.0</u>	<u>(41,222.0)</u>	<u>0.0</u>	<u>184,921.0</u>
4	Total	226,143.0	(41,222.0)	0.0	184,921.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	163,042.0	(130,444.0)	0.0	32,598.0
8	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
9	Total	163,042.0	(130,444.0)	0.0	32,598.0
10	Rate Schedule LGSS				
11	> 64,400 to ≤ 110,00 Therms Annually	0.0	0.0	5,332.0	5,332.0
12	>110,000 to ≤ 540,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>(745.0)</u>	<u>(745.0)</u>
13	Total	0.0	0.0	4,587.0	4,587.0
10	Rate Schedule SGDS				
11	Priority 1 - Aggregation				
12	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
13	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
14	Subtotal	0.0	0.0	0.0	0.0
15	All Other - Aggregation				
16	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
17	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>(8,241.0)</u>	<u>(8,241.0)</u>
18	Subtotal	0.0	0.0	(8,241.0)	(8,241.0)
19	Total	0.0	0.0	(8,241.0)	(8,241.0)
20	Rate Schedule SDS - Small Distribution Service				
21	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	(2,983.0)	(2,983.0)
22	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	(4,318.0)	(4,318.0)
23	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
24	Total	0.0	0.0	(7,301.0)	(7,301.0)
25	Rate Schedule LDS				
26	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
27	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
28	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
29	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
30	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total	0.0	0.0	0.0	0.0
32	INDUSTRIAL				
33	Rate Schedule SGSS				
34	Total	0.0	0.0	0.0	0.0
35	Rate Schedule SDS - Small Distribution Service				
36	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
37	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
38	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Total	0.0	0.0	0.0	0.0
40	Rate Schedule LDS				
41	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
42	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
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	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
46	Total	0.0	0.0	0.0	0.0
47	Total	389,185.0	(171,666.0)	(10,955.0)	201,977.0

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2017
Determination of Attrition

Schedule No. 5
 Page 3 of 6
 Witness: D. Joe Mays

	<u>Res</u> <u>RSS</u>		<u>Comm</u> <u>SGSS</u>
1 Heating Customers			
2 Half of UPC	43.58		292.48
3 Months	<u>6</u>		<u>6</u>
4 Dth/Customer/Mo	7.26		48.75
5 Change in Dth - First Block			
6 Dth/Customer/Mo	7.26		48.75
7 No. of Mos	<u>6</u>		<u>6</u>
8 Change in Customers	<u>(946)</u>		<u>(446)</u>
9 Change in Dth - First Block	<u>(41,222)</u>		<u>(130,444)</u>
10 Change in Dth - Second Block			
11 Dth/Customer/Mo	0.00		0.00
12 No. of Mos	<u>6</u>		<u>6</u>
13 Change in Customers	<u>0</u>		<u>0</u>
14 Change in Dth - Second Block	<u>0</u>		<u>0</u>

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 5
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Witness: D. Joe Mays

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4) (Dth)	
					U.P.C. (Dth)		U.P.C. (Dth)											
1	RESIDENTIAL																	
2	Rate Schedule RSS																	
3	Usage per Customer				11.96	16.96	16.57	13.62	9.01	4.41	2.30	1.38	1.34	1.42	2.29	5.89		
4	First Month Usage per Customer				5.98	8.48	8.29	6.81	4.51	2.21	1.15	0.69	0.67	0.71	1.15	2.95		
5	Dec	492	0	0	2,942	0	0	0	0	0	0	0	0	0	0	0	0	2,942
6	Jan	336	1	336	4,019	2,849	0	0	0	0	0	0	0	0	0	0	0	6,868
7	Feb	286	2	572	3,421	4,851	2,370	0	0	0	0	0	0	0	0	0	0	10,642
8	Mar	235	3	705	2,811	3,986	3,894	1,600	0	0	0	0	0	0	0	0	0	12,291
9	Apr	212	4	848	2,536	3,596	3,513	2,887	955	0	0	0	0	0	0	0	0	13,487
10	May	204	5	1,020	2,440	3,460	3,380	2,778	1,838	450	0	0	0	0	0	0	0	14,346
11	June	276	6	1,656	3,301	4,681	4,573	3,759	2,487	1,217	317	0	0	0	0	0	0	20,335
12	July	216	7	1,512	2,583	3,663	3,579	2,942	1,946	953	497	149	0	0	0	0	0	16,312
13	Aug	337	8	2,696	4,031	5,716	5,584	4,590	3,036	1,486	775	465	226	0	0	0	0	25,909
14	Sept	335	9	3,015	4,007	5,682	5,551	4,563	3,018	1,477	771	462	449	238	0	0	0	26,218
15	Oct	475	10	4,750	5,681	8,056	7,871	6,470	4,280	2,095	1,093	656	637	675	544	0	0	38,058
16	Nov	<u>460</u>	11	<u>5,060</u>	<u>5,502</u>	<u>7,802</u>	<u>7,622</u>	<u>6,265</u>	<u>4,145</u>	<u>2,029</u>	<u>1,058</u>	<u>635</u>	<u>616</u>	<u>653</u>	<u>1,053</u>	<u>1,355</u>	0	<u>38,735</u>
17	Total	3,864		22,170	43,274	54,342	47,937	35,854	21,705	9,707	4,511	2,367	1,928	1,566	1,597	1,355		226,143

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 5
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Witness: D. Joe Mays

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4) (Dth)	
					<u>U.P.C.</u> (Dth)													
1	COMMERCIAL																	
2	Rate Schedule SGSS (Less Than 6,440 Therms Annually)																	
3	Usage per Customer				72.53	101.17	100.93	81.69	56.57	32.65	20.98	16.63	16.19	17.19	26.25	42.17		
4	First Month Usage per Customer				36.27	50.59	50.47	40.85	28.29	16.33	10.49	8.32	8.10	8.60	13.13	21.09		
5	Dec	67	0	0	2,430	0	0	0	0	0	0	0	0	0	0	0	0	2,430
6	Jan	29	1	29	2,103	1,467	0	0	0	0	0	0	0	0	0	0	0	3,570
7	Feb	33	2	66	2,393	3,339	1,665	0	0	0	0	0	0	0	0	0	0	7,397
8	Mar	27	3	81	1,958	2,732	2,725	1,103	0	0	0	0	0	0	0	0	0	8,518
9	Apr	15	4	60	1,088	1,518	1,514	1,225	424	0	0	0	0	0	0	0	0	5,769
10	May	55	5	275	3,989	5,564	5,551	4,493	3,111	898	0	0	0	0	0	0	0	23,606
11	June	19	6	114	1,378	1,922	1,918	1,552	1,075	620	199	0	0	0	0	0	0	8,664
12	July	18	7	126	1,306	1,821	1,817	1,470	1,018	588	378	150	0	0	0	0	0	8,548
13	Aug	21	8	168	1,523	2,125	2,120	1,715	1,188	686	441	349	170	0	0	0	0	10,317
14	Sept	32	9	288	2,321	3,237	3,230	2,614	1,810	1,045	671	532	518	275	0	0	0	16,253
15	Oct	57	10	570	4,134	5,767	5,753	4,656	3,224	1,861	1,196	948	923	980	748	0	0	30,190
16	Nov	67	11	737	4,860	6,778	6,762	5,473	3,790	2,188	1,406	1,114	1,085	1,152	1,759	1,413	0	37,780
17	Total	440		2,514	29,483	36,270	33,055	24,301	15,640	7,886	4,291	3,093	2,696	2,407	2,507	1,413	0	163,042

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 5
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Witness: D. Joe Mays

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2017												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 Customers who have been added between December 1, 2016 and November 30, 2017																	
1	15120198-003	LG1 - Comm	4/2017														
2	Test Year Volumes			4	1,333.0	1,333.0	1,333.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,333.0	5,332.0
3	All Gas Consumed			4	1,333	1,333	1,333	0	0	0	0	0	0	0	0	1,333	5,332
4 Large General Sales >64,400 to <= 110,000				4	1,333	1,333	1,333	0	0	0	0	0	0	0	0	1,333	5,332.0
5 Customers who have become inactive between December 1, 2016 and November 30, 2017																	
6	12984634-002	LG2 - Comm	12/2016														
7	Test Year Volumes			1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	745.0	745.0
8	All Gas Consumed			(1)	0	0	0	0	0	0	0	0	0	0	0	(745)	(745)
9 Large General Sales >110,000 to <= 540,000 Comm				(1)	0	0	0	0	0	0	0	0	0	0	0	(745)	(745.0)
10	17222184-012	TAG6 - Comm	2/2017														
11	Test Year Volumes			3	63.0	35.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	38.0	136.0
12	All Gas Consumed			(3)	(63)	(35)	0	0	0	0	0	0	0	0	0	(38)	(136)
13	16591575-001	TAG6 - Comm	5/2017														
14	Test Year Volumes			6	59.0	44.0	31.0	11.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	39.0	187.0
15	All Gas Consumed			(6)	(59)	(44)	(31)	(11)	(3)	0	0	0	0	0	0	(39)	(187)
16	16298998-001	TAG6 - Comm	9/2017														
17	Test Year Volumes			10	185.0	208.0	121.0	121.0	48.0	30.0	3.0	0.0	1.0	0.0	0.0	53.0	770.0
18	All Gas Consumed			(10)	(185)	(208)	(121)	(121)	(48)	(30)	(3)	0	(1)	0	0	(53)	(770)
19	12984134-002	TAG6 - Comm	6/2017														
20	Test Year Volumes			7	222.0	169.0	153.0	107.0	56.0	5.0	0.0	0.0	0.0	0.0	0.0	191.0	903.0
21	All Gas Consumed			(7)	(222)	(169)	(153)	(107)	(56)	(5)	0	0	0	0	0	(191)	(903)
22	15830301-022	TAG6 - Comm	5/2017														
23	Test Year Volumes			6	1,076.0	813.0	820.0	318.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1,075.0	4,103.0
24	All Gas Consumed			(6)	(1,076)	(813)	(820)	(318)	(1)	0	0	0	0	0	0	(1,075)	(4,103)
25	15466557-004	TAG6 - Comm	5/2017														
26	Test Year Volumes			6	311.0	265.0	252.0	265.0	284.0	0.0	0.0	0.0	0.0	0.0	0.0	229.0	1,606.0
27	All Gas Consumed			(6)	(311)	(265)	(252)	(265)	(284)	0	0	0	0	0	0	(229)	(1,606)
28	10397014-002	TAG6 - Comm	4/2017														
29	Test Year Volumes			5	162.0	130.0	93.0	40.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	111.0	536.0
30	All Gas Consumed			(5)	(162)	(130)	(93)	(40)	0	0	0	0	0	0	0	(111)	(536)
31 SGDS >6,440 to ≤ 64,400 Therms Annually - Comm				(43)	(2,078)	(1,664)	(1,470)	(862)	(392)	(35)	(3)	0	(1)	0	0	(1,736)	(8,241.0)
32	N/A																
33	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 SGDS ≤ 6,440 Therms Annually - Ind				0	0	0	0	0	0	0	0	0	0	0	0	0	0.0
36	10429036-004	T14 - Comm	10/2017														
37	Test Year Volumes			12	788.0	786.0	763.0	284.0	5.0	2.0	0.0	0.0	1.0	0.0	139.0	2,768.0	
38	All Gas Consumed			(12)	(788.0)	(786.0)	(763.0)	(284.0)	(5.0)	(2.0)	0.0	0.0	(1.0)	0.0	(139.0)	(2,768.0)	
39	18998649-003	T14 - Comm	5/2017														
40	Test Year Volumes			6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	215.0	215.0	
41	All Gas Consumed			(6)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(215.0)	(215.0)	
42 SDS >64,400 to ≤ 110,000 Therms Annually - Comm				(18)	(788)	(786)	(763)	(284)	(5)	(2)	0	0	0	(1)	0	(354)	(2,983)
43	12984156-003	T1B - Ind	9/2017														
44	Test Year Volumes			10	0.0	0.0	95.0	1,318.0	1,069.0	0.0	0.0	219.0	1,402.0	0.0	0.0	215.0	4,318.0
45	All Gas Consumed			(10)	0.0	0.0	(95.0)	(1,318.0)	(1,069.0)	0.0	0.0	(219.0)	(1,402.0)	0.0	0.0	(215.0)	(4,318.0)
46 SDS > 110,000 to ≤ 540,000 Therms Annually - Comm				(10)	0.0	0.0	(95.0)	(1,318.0)	(1,069.0)	0.0	0.0	(219.0)	(1,402.0)	0.0	0.0	(215.0)	(4,318.0)

Columbia Gas of Pennsylvania, Inc.
Adjustment to Eliminate Off System Sales
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 6
Page 1 of 1
Witness: D. Joe Mays

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment (\$)</u>
1	495	Off System Sales	(7,171,899)
2	803	Off System Sales	(7,171,899)

Columbia Gas of Pennsylvania, Inc.
Elimination of Prior Year Rate Refunds, Rate Refund Provision, and Unbilled
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 7
Page 1 of 1
Witness: D. Joe Mays

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment</u>
1	495	Elimination of Prior Year Rate Refunds	\$0
2	496	Elimination of Rate Refund Provision	\$0
3	495	Unbilled Revenue Adjustment	(\$3,322,000)
4	803	Unbilled Gas Cost Adjustment	(\$2,515,000)
5		Unbilled Volume Adjustment (Dth)	(401,000.0)

Columbia Gas of Pennsylvania, Inc.
Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 8
Page 1 of 3
Witness: D. Joe Mays

Line No.	Description	PGCC (1) \$/Dth	PGDC (2) \$/Dth	EGC (3=1+2) \$/Dth	Commodity E-Factor (4) \$/Dth	Demand E-Factor (5) \$/Dth	PGC (6=3+4+5) \$/Dth	Phy Flow Volumes (7) Dth	Total Gas Cost (8=6*7) \$
1	<u>Residential Sales</u>								
2	December 2016	2.8855	1.1696	4.0551	(0.1917)	0.0562	3.9196	3,099,351.3	12,148,217
3	January 2017	3.0391	1.1641	4.2032	(0.1651)	0.0525	4.0906	4,237,379.5	17,333,425
4	February	3.0391	1.1641	4.2032	(0.1651)	0.0525	4.0906	3,436,462.8	14,057,195
5	March	3.0391	1.1641	4.2032	(0.1651)	0.0525	4.0906	2,932,913.4	11,997,376
6	April	2.6693	1.2918	3.9611	(0.1651)	0.0525	3.8485	2,055,444.8	7,910,379
7	May	2.6693	1.2918	3.9611	(0.1651)	0.0525	3.8485	861,186.6	3,314,277
8	June	2.6693	1.2918	3.9611	(0.1651)	0.0525	3.8485	537,517.5	2,068,636
9	July	2.7121	1.3872	4.0993	(0.1651)	0.0525	3.9867	370,512.5	1,477,122
10	August	2.7121	1.3872	4.0993	(0.1651)	0.0525	3.9867	334,325.0	1,332,853
11	September	2.7121	1.3872	4.0993	(0.1651)	0.0525	3.9867	388,647.4	1,549,421
12	October	3.0963	1.1684	4.2647	(0.0305)	0.0950	4.3292	428,956.0	1,857,036
13	November 2017	3.0963	1.1684	4.2647	(0.0305)	0.0950	4.3292	<u>1,460,742.6</u>	<u>6,323,847</u>
14	Total							20,143,439.4	81,369,784
15	<u>Commercial Sales</u>								
16	December 2016	2.8855	1.1696	4.0551	(0.1917)	0.0562	3.9196	1,161,596.7	4,552,994
17	January 2017	3.0391	1.1641	4.2032	(0.1651)	0.0525	4.0906	1,657,761.7	6,781,240
18	February	3.0391	1.1641	4.2032	(0.1651)	0.0525	4.0906	1,352,009.5	5,530,530
19	March	3.0391	1.1641	4.2032	(0.1651)	0.0525	4.0906	1,161,223.9	4,750,102
20	April	2.6693	1.2918	3.9611	(0.1651)	0.0525	3.8485	832,791.3	3,204,997
21	May	2.6693	1.2918	3.9611	(0.1651)	0.0525	3.8485	359,066.6	1,381,868
22	June	2.6693	1.2918	3.9611	(0.1651)	0.0525	3.8485	253,372.5	975,104
23	July	2.7121	1.3872	4.0993	(0.1651)	0.0525	3.9867	190,626.3	759,970
24	August	2.7121	1.3872	4.0993	(0.1651)	0.0525	3.9867	179,072.2	713,907
25	September	2.7121	1.3872	4.0993	(0.1651)	0.0525	3.9867	204,178.3	813,998
26	October	3.0963	1.1684	4.2647	(0.0305)	0.0950	4.3292	224,007.0	969,771
27	November 2017	3.0963	1.1684	4.2647	(0.0305)	0.0950	4.3292	<u>583,188.2</u>	<u>2,524,738</u>
28	Total							8,158,894.2	32,959,219
29	<u>Industrial Sales</u>								
30	December 2016	2.8855	1.1696	4.0551	(0.1917)	0.0562	3.9196	19,509.4	76,469
31	January 2017	3.0391	1.1641	4.2032	(0.1651)	0.0525	4.0906	23,493.0	96,100
32	February	3.0391	1.1641	4.2032	(0.1651)	0.0525	4.0906	20,080.9	82,143
33	March	3.0391	1.1641	4.2032	(0.1651)	0.0525	4.0906	17,029.0	69,659
34	April	2.6693	1.2918	3.9611	(0.1651)	0.0525	3.8485	12,760.7	49,110
35	May	2.6693	1.2918	3.9611	(0.1651)	0.0525	3.8485	7,515.5	28,923
36	June	2.6693	1.2918	3.9611	(0.1651)	0.0525	3.8485	6,460.9	24,865
37	July	2.7121	1.3872	4.0993	(0.1651)	0.0525	3.9867	5,645.7	22,508
38	August	2.7121	1.3872	4.0993	(0.1651)	0.0525	3.9867	5,687.6	22,675
39	September	2.7121	1.3872	4.0993	(0.1651)	0.0525	3.9867	7,158.6	28,539
40	October	3.0963	1.1684	4.2647	(0.0305)	0.0950	4.3292	8,206.4	35,527
41	November 2017	3.0963	1.1684	4.2647	(0.0305)	0.0950	4.3292	<u>12,572.9</u>	<u>54,431</u>
42	Total							146,120.6	590,949
43	<u>Residential CAP Choice</u>								
						Less CAF			
44	December 2016	3.0547	1.1696	4.2243	0.0000	(0.2455)	3.9788	338,366.5	1,346,293
45	January 2017	3.2052	1.1641	4.3693	0.0000	(0.2461)	4.1232	447,174.0	1,843,788
46	February	3.2052	1.1641	4.3693	0.0000	(0.2461)	4.1232	379,942.5	1,566,579
47	March	3.2052	1.1641	4.3693	0.0000	(0.2461)	4.1232	336,160.6	1,386,057
48	April	2.8469	1.2918	4.1387	0.0000	(0.2576)	3.8811	245,510.4	952,850
49	May	2.8469	1.2918	4.1387	0.0000	(0.2576)	3.8811	114,522.9	444,475
50	June	2.8469	1.2918	4.1387	0.0000	(0.2576)	3.8811	66,214.5	256,985
51	July	2.7121	1.3872	4.0993	(0.1651)	0.0525	3.9867	38,411.3	153,134
52	August	2.7121	1.3872	4.0993	(0.1651)	0.0525	3.9867	34,329.4	136,861
53	September	2.7121	1.3872	4.0993	(0.1651)	0.0525	3.9867	42,999.7	171,427
54	October	3.0963	1.1684	4.2647	(0.0305)	0.0950	4.3292	53,706.9	232,508
55	November 2017	3.0963	1.1684	4.2647	(0.0305)	0.0950	4.3292	<u>182,098.0</u>	<u>788,339</u>
56	Total							2,279,436.7	9,279,296

Columbia Gas of Pennsylvania, Inc.
Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 8
Page 2 of 3
Witness: D. Joe Mays

Line No.	Description	PGDC (1) \$/Dth	Demand E-Factor (2) \$/Dth	Choice Credit (3) \$/Dth	PGC (4=1+2-3) \$/Dth	Phy Flow Volumes (5) Dth	Total Gas Cost (6=4*5) \$
1 Residential Choice							
2	December 2016	1.1696	0.0562	0.3017	0.9241	965,669.9	892,376
3	January 2017	1.1641	0.0525	0.2986	0.9180	1,298,077.0	1,191,635
4	February	1.1641	0.0525	0.2986	0.9180	1,046,194.8	960,407
5	March	1.1641	0.0525	0.2986	0.9180	890,748.2	817,707
6	April	1.2918	0.0525	0.3101	1.0342	625,128.5	646,508
7	May	1.2918	0.0525	0.3101	1.0342	269,354.3	278,566
8	June	1.2918	0.0525	0.3101	1.0342	166,259.8	171,946
9	July	1.3872	0.0525	0.3104	1.1293	109,420.9	123,569
10	August	1.3872	0.0525	0.3104	1.1293	98,923.6	111,714
11	September	1.3872	0.0525	0.3104	1.1293	114,027.3	128,771
12	October	1.1684	0.0950	0.3142	0.9492	126,840.2	120,397
13	November 2017	1.1684	0.0950	0.3142	0.9492	<u>432,008.6</u>	<u>410,063</u>
14	Total					6,142,653.1	5,853,659
15 Commercial Choice							
16	December 2016	1.1696	0.0562	0.3017	0.9241	324,791.6	300,140
17	January 2017	1.1641	0.0525	0.2986	0.9180	453,407.6	416,228
18	February	1.1641	0.0525	0.2986	0.9180	365,977.5	335,967
19	March	1.1641	0.0525	0.2986	0.9180	309,693.1	284,298
20	April	1.2918	0.0525	0.3101	1.0342	221,039.1	228,599
21	May	1.2918	0.0525	0.3101	1.0342	95,053.7	98,305
22	June	1.2918	0.0525	0.3101	1.0342	65,850.3	68,102
23	July	1.3872	0.0525	0.3104	1.1293	49,989.5	56,453
24	August	1.3872	0.0525	0.3104	1.1293	48,695.9	54,992
25	September	1.3872	0.0525	0.3104	1.1293	54,056.0	61,045
26	October	1.1684	0.0950	0.3142	0.9492	59,312.9	56,300
27	November 2017	1.1684	0.0950	0.3142	0.9492	<u>148,731.8</u>	<u>141,176</u>
28	Total					2,196,599.0	2,101,605
29 Commercial Priority 1 Demand							
30	December 2016	1.1696	0.0562	1.2258	106,125.2	130,088	
31	January 2017	1.1641	0.0525	1.2166	128,953.1	156,884	
32	February	1.1641	0.0525	1.2166	111,919.0	136,161	
33	March	1.1641	0.0525	1.2166	98,267.4	119,552	
34	April	1.2918	0.0525	1.3443	74,576.9	100,254	
35	May	1.2918	0.0525	1.3443	43,702.2	58,749	
36	June	1.2918	0.0525	1.3443	31,926.2	42,918	
37	July	1.3872	0.0525	1.4397	24,598.4	35,414	
38	August	1.3872	0.0525	1.4397	23,071.7	33,216	
39	September	1.3872	0.0525	1.4397	26,275.7	37,829	
40	October	1.1684	0.0950	1.2634	28,718.7	36,283	
41	November 2017	1.1684	0.0950	1.2634	65,071.9	<u>82,212</u>	
42	Total				763,206.4	969,560	
43 Industrial Priority 1 Demand							
44	December 2016	1.1696	0.0562	1.2258	0.0	0	
45	January 2017	1.1641	0.0525	1.2166	0.0	0	
46	February	1.1641	0.0525	1.2166	0.0	0	
47	March	1.1641	0.0525	1.2166	0.0	0	
48	April	1.2918	0.0525	1.3443	0.0	0	
49	May	1.2918	0.0525	1.3443	0.0	0	
50	June	1.2918	0.0525	1.3443	0.0	0	
51	July	1.3872	0.0525	1.4397	0.0	0	
52	August	1.3872	0.0525	1.4397	0.0	0	
53	September	1.3872	0.0525	1.4397	0.0	0	
54	October	1.1684	0.0950	1.2634	0.0	0	
55	November 2017	1.1684	0.0950	1.2634	<u>0.0</u>	<u>0</u>	
56	Total				0.0	0	

Columbia Gas of Pennsylvania, Inc.
 Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2017

Exhibit No. 3
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Line No.	Description	Total Gas Cost \$
1	Gas Cost Revenue Summary by Customer Class	
2	Residential Revenue	81,369,784
3	Commercial Revenue	32,959,219
4	Industrial Revenue	590,949
5	Residential CAP Revenue	9,279,296
6	Residential Choice Revenue	5,853,659
7	Commercial Choice Revenue	2,101,605
8	Commercial Priority 1	969,560
9	Industrial Priority 1	0
10	Total Gas Cost Revenue	133,124,072

Line No.	Description	Calculated Gas Cost (1) \$	% Of Revenue (2) %	Net Gas Cost (3) \$
11	Residential Sales	81,369,784	0.611233	93,618,815
12	Commercial Sales	32,959,219	0.247583	37,920,772
13	Industrial Sales	590,949	0.004439	679,894
14	Residential Choice	5,853,659	0.043971	6,734,769
15	Residential CAP	9,279,296	0.069704	10,676,135
16	Commercial Choice	2,101,605	0.015787	2,417,998
17	Commercial Priority 1	969,560	0.007283	1,115,493
18	Industrial Priority 1	0	0.000000	(0)
19	Total	133,124,072	1.000000	153,163,876
20	Plus:			
21	Unbilled			2,515,000
22	Off-System Sales			<u>7,171,899</u>
23	Total Cost of Gas			162,850,774.44

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule RSS - Residential Sales Service</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2016	3,099,351.3	0.6959	2,156,839
5	January 2017	4,237,379.5	0.7616	3,227,188
6	February	3,436,462.8	0.7616	2,617,210
7	March	2,932,913.4	0.7616	2,233,707
8	April	2,055,444.8	0.7616	1,565,427
9	May	861,186.6	0.7616	655,880
10	June	537,517.5	0.7616	409,373
11	July	370,512.5	0.8423	312,083
12	August	334,325.0	0.8423	281,602
13	September	388,647.4	0.8423	327,358
14	October	428,956.0	0.9034	387,519
15	November 2017	<u>1,460,742.6</u>	0.9034	<u>1,319,635</u>
16	Total RSS - Rider USP	20,143,439.4		15,493,821
17	Gas Procurement Charge			
18	December 2016	2,760,984.8	0.0695	191,888
19	January 2017	4,237,379.5	0.0695	294,498
20	February	3,436,462.8	0.0695	238,834
21	March	2,932,913.4	0.0695	203,837
22	April	2,055,444.8	0.0695	142,853
23	May	861,186.6	0.0695	59,852
24	June	537,517.5	0.0695	37,357
25	July	370,512.5	0.0695	25,751
26	August	334,325.0	0.0695	23,236
27	September	388,647.4	0.0695	27,011
28	October	428,956.0	0.0695	29,812
29	November 2017	<u>1,460,742.6</u>	0.0695	<u>101,522</u>
30	Total RSS - Gas Procurement Charge	19,805,072.9		1,376,451
31	Merchant Function Charge			
32	December 2016	3,099,351.3	0.0439	136,062
33	January 2017	4,237,379.5	0.0462	195,767
34	February	3,436,462.8	0.0462	158,765
35	March	2,932,913.4	0.0462	135,501
36	April	2,055,444.8	0.0406	83,451
37	May	861,186.6	0.0406	34,964
38	June	537,517.5	0.0406	21,823
39	July	370,512.5	0.0412	15,265
40	August	334,325.0	0.0412	13,774
41	September	388,647.4	0.0412	16,012
42	October	428,956.0	0.0471	20,204
43	November 2017	<u>1,460,742.6</u>	0.0471	<u>68,801</u>
44	Total RSS - Merchant Function Charge	20,143,439.4		900,389
45	Rider CC			
46	December 2016	2,760,984.8	0.0010	2,761
47	January 2017	4,237,379.5	0.0010	4,237
48	February	3,436,462.8	0.0010	3,436
49	March	2,932,913.4	0.0010	2,933
50	April	2,055,444.8	0.0010	2,055
51	May	861,186.6	0.0010	861
52	June	537,517.5	0.0010	538
53	July	370,512.5	0.0010	371
54	August	334,325.0	0.0010	334
55	September	388,647.4	0.0010	389
56	October	428,956.0	0.0010	429
57	November 2017	<u>1,460,742.6</u>	0.0010	<u>1,461</u>
58	Total RSS - Rider CC	19,805,072.9		19,805

Columbia Gas of Pennsylvania, Inc.
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Witness: D. Joe Mays

Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule CAP- Residential Sales Service CAP</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2016	338,366.5	0.0000	0
5	January 2017	447,174.0	0.0000	0
6	February	379,942.5	0.0000	0
7	March	336,160.6	0.0000	0
8	April	245,510.4	0.0000	0
9	May	114,522.9	0.0000	0
10	June	66,214.5	0.0000	0
11	July	38,411.3	0.0000	0
12	August	34,329.4	0.0000	0
13	September	42,999.7	0.0000	0
14	October	53,706.9	0.0000	0
15	November 2017	<u>182,098.0</u>	0.0000	<u>0</u>
16	Total CAP - Rider USP	2,279,436.7		0
17	Gas Procurement Charge			
18	December 2016	338,366.5	0.0695	23,516
19	January 2017	447,174.0	0.0695	31,079
20	February	379,942.5	0.0695	26,406
21	March	336,160.6	0.0695	23,363
22	April	245,510.4	0.0695	17,063
23	May	114,522.9	0.0695	7,959
24	June	66,214.5	0.0695	4,602
25	July	38,411.3	0.0695	2,670
26	August	34,329.4	0.0695	2,386
27	September	42,999.7	0.0695	2,988
28	October	53,706.9	0.0695	3,733
29	November 2017	<u>182,098.0</u>	0.0695	<u>12,656</u>
30	Total CAP - Gas Procurement Charge	2,279,436.7		158,421
31	Merchant Function Charge			
32	December 2016	338,366.5	0.0439	14,854
33	January 2017	447,174.0	0.0462	20,659
34	February	379,942.5	0.0462	17,553
35	March	336,160.6	0.0462	15,531
36	April	245,510.4	0.0406	9,968
37	May	114,522.9	0.0406	4,650
38	June	66,214.5	0.0406	2,688
39	July	38,411.3	0.0412	1,583
40	August	34,329.4	0.0412	1,414
41	September	42,999.7	0.0412	1,772
42	October	53,706.9	0.0471	2,530
43	November 2017	<u>182,098.0</u>	0.0471	<u>8,577</u>
44	Total CAP - Merchant Function Charge	2,279,436.7		101,779
45	Rider CC			
46	December 2016	338,366.5	0.0000	0
47	January 2017	447,174.0	0.0010	447
48	February	379,942.5	0.0010	380
49	March	336,160.6	0.0010	336
50	April	245,510.4	0.0010	246
51	May	114,522.9	0.0010	115
52	June	66,214.5	0.0010	66
53	July	38,411.3	0.0010	38
54	August	34,329.4	0.0010	34
55	September	42,999.7	0.0010	43
56	October	53,706.9	0.0010	54
57	November 2017	<u>182,098.0</u>	0.0010	<u>182</u>
58	Total CAP - Rider CC	2,279,436.7		1,941

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates
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 Witness: D. Joe Mays

Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>			
2	Gas Procurement Charge			
3	December 2016	579,568.1	0.0695	40,280
4	January 2017	871,297.6	0.0695	60,555
5	February	703,965.5	0.0695	48,926
6	March	594,322.4	0.0695	41,305
7	April	419,303.6	0.0695	29,142
8	May	158,106.3	0.0695	10,988
9	June	103,011.5	0.0695	7,159
10	July	75,243.5	0.0695	5,229
11	August	71,260.0	0.0695	4,953
12	September	81,431.6	0.0695	5,659
13	October	91,849.7	0.0695	6,384
14	November 2017	<u>284,920.4</u>	0.0695	<u>19,802</u>
15	Total SGSS - Gas Procurement Charge	4,034,280.2		280,382
16	Merchant Function Charge			
17	December 2016	579,568.1	0.0107	6,201
18	January 2017	871,297.6	0.0112	9,759
19	February	703,965.5	0.0112	7,884
20	March	594,322.4	0.0112	6,656
21	April	419,303.6	0.0099	4,151
22	May	158,106.3	0.0099	1,565
23	June	103,011.5	0.0099	1,020
24	July	75,243.5	0.0100	752
25	August	71,260.0	0.0100	713
26	September	81,431.6	0.0100	814
27	October	91,849.7	0.0115	1,056
28	November 2017	<u>284,920.4</u>	0.0115	<u>3,277</u>
29	Total SGSS - Merchant Function Charge	4,034,280.2		43,848
30	Rider CC			
31	December 2016	579,568.1	0.0010	580
32	January 2017	871,297.6	0.0010	871
33	February	703,965.5	0.0010	704
34	March	594,322.4	0.0010	594
35	April	419,303.6	0.0010	419
36	May	158,106.3	0.0010	158
37	June	103,011.5	0.0010	103
38	July	75,243.5	0.0010	75
39	August	71,260.0	0.0010	71
40	September	81,431.6	0.0010	81
41	October	91,849.7	0.0010	92
42	November 2017	<u>284,920.4</u>	0.0010	<u>285</u>
43	Total SGSS - Rider CC	4,034,280.2		4,033
44	Pipeline Refund/Penalty Credits			
45	December 2016	579,568.1	0.0000	0
46	January 2017	871,297.6	(0.0183)	(15,945)
47	February	703,965.5	(0.0183)	(12,883)
48	March	594,322.4	(0.0183)	(10,876)
49	April	419,303.6	(0.0183)	(7,673)
50	May	158,106.3	(0.0183)	(2,893)
51	June	103,011.5	(0.0183)	(1,885)
52	July	75,243.5	(0.0183)	(1,377)
53	August	71,260.0	(0.0183)	(1,304)
54	September	81,431.6	(0.0183)	(1,490)
55	October	91,849.7	(0.0289)	(2,654)
56	November 2017	<u>284,920.4</u>	(0.0289)	<u>(8,234)</u>
57	Total SGSS - Pipeline Refund/Penalty Credits	4,034,280.2		(67,214)

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>			
2	Gas Procurement Charge			
3	December 2016	504,872.2	0.0695	35,089
4	January 2017	686,648.3	0.0695	47,722
5	February	562,546.2	0.0695	39,097
6	March	489,442.4	0.0695	34,016
7	April	361,529.0	0.0695	25,126
8	May	174,858.6	0.0695	12,153
9	June	127,941.2	0.0695	8,892
10	July	98,994.2	0.0695	6,880
11	August	94,637.8	0.0695	6,577
12	September	106,549.1	0.0695	7,405
13	October	116,807.6	0.0695	8,118
14	November 2017	<u>257,065.0</u>	0.0695	<u>17,866</u>
15	Total SGSS - Gas Procurement Charge	3,581,891.6		248,941
16	Merchant Function Charge			
17	December 2016	504,872.2	0.0107	5,402
18	January 2017	686,648.3	0.0112	7,690
19	February	562,546.2	0.0112	6,301
20	March	489,442.4	0.0112	5,482
21	April	361,529.0	0.0099	3,579
22	May	174,858.6	0.0099	1,731
23	June	127,941.2	0.0099	1,267
24	July	98,994.2	0.0100	990
25	August	94,637.8	0.0100	946
26	September	106,549.1	0.0100	1,065
27	October	116,807.6	0.0115	1,343
28	November 2017	<u>257,065.0</u>	0.0115	<u>2,956</u>
29	Total SGSS - Merchant Function Charge	3,581,891.6		38,752
30	Rider CC			
31	December 2016	504,872.2	0.0010	505
32	January 2017	686,648.3	0.0010	687
33	February	562,546.2	0.0010	563
34	March	489,442.4	0.0010	489
35	April	361,529.0	0.0010	362
36	May	174,858.6	0.0010	175
37	June	127,941.2	0.0010	128
38	July	98,994.2	0.0010	99
39	August	94,637.8	0.0010	95
40	September	106,549.1	0.0010	107
41	October	116,807.6	0.0010	117
42	November 2017	<u>257,065.0</u>	0.0010	<u>257</u>
43	Total SGSS - Rider CC	3,581,891.6		3,584
44	Pipeline Refund/Penalty Credits			
45	December 2016	504,872.2	0.0000	0
46	January 2017	686,648.3	(0.0183)	(12,566)
47	February	562,546.2	(0.0183)	(10,295)
48	March	489,442.4	(0.0183)	(8,957)
49	April	361,529.0	(0.0183)	(6,616)
50	May	174,858.6	(0.0183)	(3,200)
51	June	127,941.2	(0.0183)	(2,341)
52	July	98,994.2	(0.0183)	(1,812)
53	August	94,637.8	(0.0183)	(1,732)
54	September	106,549.1	(0.0183)	(1,950)
55	October	116,807.6	(0.0289)	(3,376)
56	November 2017	<u>257,065.0</u>	(0.0289)	<u>(7,429)</u>
57	Total SGSS - Pipeline Refund/Penalty Credits	3,581,891.6		(60,274)

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule LGSS - Large General Sales Service</u>			
2	Gas Procurement Charge			
3	December 2016	103,908.8	0.0695	7,222
4	January 2017	132,570.8	0.0695	9,214
5	February	115,790.7	0.0695	8,047
6	March	102,961.1	0.0695	7,156
7	April	71,588.4	0.0695	4,975
8	May	36,618.2	0.0695	2,545
9	June	31,452.7	0.0695	2,186
10	July	24,347.3	0.0695	1,692
11	August	21,229.0	0.0695	1,475
12	September	25,804.2	0.0695	1,793
13	October	26,083.1	0.0695	1,813
14	November 2017	<u>60,411.7</u>	0.0695	<u>4,199</u>
15	Total LGSS - Gas Procurement Charge	752,766.0		52,317
16	Pipeline Refund/Penalty Credits			
17	December 2016	103,908.8	0.0000	0
18	January 2017	132,570.8	(0.0183)	(2,426)
19	February	115,790.7	(0.0183)	(2,119)
20	March	102,961.1	(0.0183)	(1,884)
21	April	71,588.4	(0.0183)	(1,310)
22	May	36,618.2	(0.0183)	(670)
23	June	31,452.7	(0.0183)	(576)
24	July	24,347.3	(0.0183)	(446)
25	August	21,229.0	(0.0183)	(388)
26	September	25,804.2	(0.0183)	(472)
27	October	26,083.1	(0.0289)	(754)
28	November 2017	<u>60,411.7</u>	(0.0289)	<u>(1,746)</u>
29	Total LGSS - Pipeline Refund/Penalty Credits	752,766.0		(12,791)

16 Component Tariff Sales Summary by Customer Class		
17	Residential Gas Procurement Charge	1,534,872
18	Residential Merchant Function Charge	1,002,168
19	Residential Rider CC	21,746
20	Small General Sales Service Gas Procurement Charge	332,699
21	Small General Sales Service Merchant Function Charge	82,600
22	Small General Sales Service Rider CC	7,617
23	Small General Sales Service Pipeline Refund/Penalty Credits	(60,274)
24	Large General Sales Service Gas Procurement Charge	248,941
25	Large General Sales Service Pipeline Refund/Penalty Credits	(12,791)
26	Total Sales Service - Gas Procurement Charge	2,116,512
27	Total Sales Service - Merchant Function Charge	1,084,768
28	Total Sales Service - Rider CC	29,363
29	Total Sales Service - Pipeline Refund/Penalty Credits	(73,065)

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2016	965,669.9	0.6959	672,010
5	January 2017	1,298,077.0	0.7616	988,615
6	February	1,046,194.8	0.7616	796,782
7	March	890,748.2	0.7616	678,394
8	April	625,128.5	0.7616	476,098
9	May	269,354.3	0.7616	205,140
10	June	166,259.8	0.7616	126,623
11	July	109,420.9	0.8423	92,165
12	August	98,923.6	0.8423	83,323
13	September	114,027.3	0.8423	96,045
14	October	126,840.2	0.9034	114,587
15	November 2017	<u>432,008.6</u>	0.9034	<u>390,277</u>
16	Total RDS - Rider USP	6,142,653.1		4,720,059
17	Rider CC:			
18	December 2016	965,669.9	0.0010	966
19	January 2017	1,298,077.0	0.0010	1,298
20	February	1,046,194.8	0.0010	1,046
21	March	890,748.2	0.0010	891
22	April	625,128.5	0.0010	625
23	May	269,354.3	0.0010	269
24	June	166,259.8	0.0010	166
25	July	109,420.9	0.0010	109
26	August	98,923.6	0.0010	99
27	September	114,027.3	0.0010	114
28	October	126,840.2	0.0010	127
29	November 2017	432,008.6	0.0010	<u>432</u>
30	Total RDS - Rider CC	6,142,653.1		6,142
31	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>			
32	Rider CC:			
33	December 2016	324,791.6	0.0010	325
34	January 2017	453,407.6	0.0010	453
35	February	365,977.5	0.0010	366
36	March	309,693.1	0.0010	310
37	April	221,039.1	0.0010	221
38	May	95,053.7	0.0010	95
39	June	65,850.3	0.0010	66
40	July	49,989.5	0.0010	50
41	August	48,695.9	0.0010	49
42	September	54,056.0	0.0010	54
43	October	59,312.9	0.0010	59
44	November 2017	<u>148,731.8</u>	0.0010	<u>149</u>
45	Total SCD - Rider CC	2,196,599.0		2,197
46	Pipeline Refund/Penalty Credits			
47	December 2016	324,791.6	0.0000	0
48	January 2017	453,407.6	(0.0183)	(8,297)
49	February	365,977.5	(0.0183)	(6,697)
50	March	309,693.1	(0.0183)	(5,667)
51	April	221,039.1	(0.0183)	(4,045)
52	May	95,053.7	(0.0183)	(1,739)
53	June	65,850.3	(0.0183)	(1,205)
54	July	49,989.5	(0.0183)	(915)
55	August	48,695.9	(0.0183)	(891)
56	September	54,056.0	(0.0183)	(989)
57	October	59,312.9	(0.0289)	(1,714)
58	November 2017	<u>148,731.8</u>	(0.0289)	<u>(4,298)</u>
59	Total SGSS - Pipeline Refund/Penalty Credits	2,196,599.0		(36,457)

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

2	Rider CC:			
3	December 2016	38,290.0	0.0010	38
4	January 2017	56,258.5	0.0010	56
5	February	44,351.1	0.0010	44
6	March	36,421.7	0.0010	36
7	April	24,324.6	0.0010	24
8	May	8,144.7	0.0010	8
9	June	5,004.8	0.0010	5
10	July	3,224.0	0.0010	3
11	August	3,457.5	0.0010	3
12	September	3,686.8	0.0010	4
13	October	4,117.0	0.0010	4
14	November 2017	15,977.0	0.0010	16
15	Total SGDS - Rider CC	243,257.7		241
16	Pipeline Refund/Penalty Credits - SGDS Priority One			
17	December 2016	5,391.1	0.0000	0
18	January 2017	7,157.3	(0.0183)	(131)
19	February	5,964.7	(0.0183)	(109)
20	March	5,006.2	(0.0183)	(92)
21	April	3,566.6	(0.0183)	(65)
22	May	1,691.0	(0.0183)	(31)
23	June	1,280.1	(0.0183)	(23)
24	July	860.8	(0.0183)	(16)
25	August	871.7	(0.0183)	(16)
26	September	964.0	(0.0183)	(18)
27	October	1,105.0	(0.0289)	(32)
28	November 2017	<u>2,876.0</u>	(0.0289)	<u>(83)</u>
29	Total SGDS - Pipeline Refund/Penalty Credits	36,734.5		(616)

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

17	Rider CC:			
18	December 2016	505,755.8	0.0010	506
19	January 2017	672,845.2	0.0010	673
20	February	559,239.3	0.0010	559
21	March	482,368.3	0.0010	482
22	April	356,691.5	0.0010	357
23	May	178,630.5	0.0010	179
24	June	126,999.6	0.0010	127
25	July	92,727.0	0.0010	93
26	August	89,430.5	0.0010	89
27	September	102,171.7	0.0010	102
28	October	113,450.4	0.0010	113
29	November 2017	<u>270,713.9</u>	0.0010	<u>271</u>
30	Total SGDS - Rider CC	3,551,023.7		3,551
31	Pipeline Refund/Penalty Credits - SGDS Priority One			
32	December 2016	100,734.1	0.0000	0
33	January 2017	121,795.8	(0.0183)	(2,229)
34	February	105,954.3	(0.0183)	(1,939)
35	March	93,261.2	(0.0183)	(1,707)
36	April	71,010.3	(0.0183)	(1,299)
37	May	42,011.2	(0.0183)	(769)
38	June	30,646.1	(0.0183)	(561)
39	July	23,737.6	(0.0183)	(434)
40	August	22,200.0	(0.0183)	(406)
41	September	25,311.7	(0.0183)	(463)
42	October	27,613.7	(0.0289)	(798)
43	November 2017	<u>62,195.9</u>	(0.0289)	<u>(1,797)</u>
44	Total SGDS - Pipeline Refund/Penalty Credits	726,471.9		(12,402)

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates
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Line No.	Description	Calculated USP (1) \$	% Of Revenue (2) %	Net Per Books Rider USP (3) \$
1 Component Tariff Sales Summary by Customer Class				
2	Residential Choice Rider CC			6,142
3	Small Commercial Distribution Choice Rider CC			2,197
4	Small General Distribution Service Rider CC			3,792
5	Total Choice and Distribution Rider CC			12,131
6	Small Commercial Distribution Choice Pipeline Refund/Penalty Credits			(36,457)
7	Small General Distribution Service Rider Pipeline Refund/Penalty Credits			(13,018)
8	Total Choice and Distribution Pipeline Refund/Penalty Credits			(49,475)
6	Residential Sales	15,493,821	0.766494	17,073,058
7	Residential Choice	<u>4,720,059</u>	<u>0.233506</u>	<u>5,201,165</u>
8	Total	20,213,880	1.000000	22,274,223
	Plus:			
9	Unbilled			<u>720,000</u>
10	Total USP (per Exhibit 4, Schedule 2, Page 34, Line 1)			22,994,223

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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 3, Sch 2)	(Ex 3, Sch 3)			
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	3,581,205		18.25	65,356,991	
3	Commodity Charge:					
4	All Gas Consumed		24,677,604.2	6.4140	158,282,153	
5	Rider USP - Universal Service Plan		24,677,604.2	1.0009	24,699,814	
6	Rider CC - Customer Choice		24,677,604.2	0.0010	24,678	
7	Gas Procurement Charge		24,677,604.2	0.0695	<u>1,715,093</u>	
8	Subtotal				250,078,729	
9	STAS				0	
10	Base Rate Revenue				250,078,729	
11	Gas Cost		24,677,604.2	4.1351	102,044,361	
12	Merchant Function Charge		<u>24,677,604.2</u>	0.0414	<u>1,021,653</u>	
13	Total Rate Schedule RSS	3,581,205	24,677,604.2		353,144,743	14.3103
14	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
15	Customer Charge	268,599		18.25	4,901,932	
16	Commodity Charge:					
17	All Gas Consumed		2,491,640.3	6.4140	15,981,381	
18	Redistribution of CAP Shortfall resulting from proposed rates				<u>(2,635,890)</u>	
19	Gas Procurement Charge		2,491,640.3	0.0695	<u>173,169</u>	
20	Subtotal				18,420,592	
21	STAS				0	
22	Base Rate Revenue				18,420,592	
23	Gas Cost		2,491,640.3	4.1351	10,303,182	
24	Merchant Function Charge		<u>2,491,640.3</u>	0.0414	<u>103,154</u>	
25	Total Rate Schedule CAP	268,599	2,491,640.3		28,826,928	
26	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
27	Customer Charge:					
28	Less Than 6,440 Therms Annually	283,072		22.75	6,439,888	
29	Commodity Charge:					
30	Less Than 6,440 Therms Annually		4,386,027.9	4.3643	19,141,942	
31	Rider CC - Customer Choice		4,386,027.9	0.0010	4,386	
32	Gas Procurement Charge		4,386,027.9	0.0695	<u>304,829</u>	
33	Subtotal				25,891,045	
34	STAS				0	
35	Base Rate Revenue				25,891,045	
36	Gas Cost		4,386,027.9	4.1351	18,136,664	
37	Merchant Function Charge		<u>4,386,027.9</u>	0.0087	<u>38,158</u>	
38	Total Rate Schedule SGSS	283,072	4,386,027.9		44,065,867	10.0469
39	<u>Rate Schedule SGSS - Small General Sales Service (>6,440 to ≤ 64,400 Therms Annually)</u>					
40	Customer Charge:					
41	>6,440 to ≤ 64,400 Therms Annually	31,073		48.00	1,491,504	
42	Commodity Charge:					
43	>6,440 to ≤ 64,400 Therms Annually		3,843,660.3	3.8082	14,637,427	
44	Rider CC - Customer Choice		3,843,660.3	0.0010	3,844	
45	Gas Procurement Charge		3,843,660.3	0.0695	267,134	
46	C&I Network > 50,000 Therms Annually	300		319.60	<u>95,880</u>	
46	Subtotal				16,495,789	
47	STAS				0	
48	Base Rate Revenue				16,495,789	
49	Gas Cost		3,843,660.3	4.1351	15,893,920	
50	Merchant Function Charge		<u>3,843,660.3</u>	0.0087	<u>33,440</u>	
51	Total Rate Schedule SGSS >6,440 to ≤ 64,400 Therms	31,073	3,843,660.3		32,423,149	

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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule NSS - Negotiated Sales Service					
2	Customer Charge					
3	>540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	>540,000 to <= 1,074,000 Therms Annually		69,777.0	0.0937	6,538	
6	C&I Network	12		351.52	<u>4,218</u>	
6	Subtotal				24,544	
7	STAS				0	
8	Base Rate Revenue				24,544	
9	Gas Cost - Commodity		69,777.0 (workpaper)		253,151	
10	Gas Cost - Demand		<u>550.0</u>		<u>4,261</u>	
11	Total Rate Schedule NSS	12	69,777.0		281,956	4.0408
12	Rate Schedule LGSS - Large General Sales Service					
13	Customer Charge:					
14	> 64,400 <= 110,000 Therms Annually	539		229.75	123,835	
15	> 110,000 to <= 540,000 Therms Annually	282		757.34	213,570	
16	> 540,000 to <= 1,074,000 Therms Annually	0		1,947.06	0	
17	> 1,074,000 to <= 3,400,000 Therms Annually	0		3,028.76	0	
18	> 3,400,000 to <= 7,500,000 Therms Annually	0		5,841.18	0	
19	> 7,500,000. Therms Annually	0		8,653.60	0	
20	Commodity Charge:					
21	> 64,400 <= 110,000 Therms Annually		407,274.9	2.4365	992,325	
22	> 110,000 to <= 540,000 Therms Annually		333,023.8	2.2780	758,628	
23	> 540,000 to <= 1,074,000 Therms Annually		0.0	1.5021	0	
24	> 1,074,000 to <= 3,400,000 Therms Annually		0.0	1.3323	0	
25	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	1.1956	0	
26	> 7,500,000. Therms Annually		0.0	0.7115	0	
27	Gas Procurement - <= 540,000 Therms Annually		740,298.7	0.0695	51,451	
28	Gas Procurement - > 540,000 Therms Annually		0.0	0.0695	0	
29	C&I Network - <= 540,000 Therms Annually	818		319.60	261,433	
30	C&I Network - > 540,000 Therms Annually	0		373.55	0	
31	STAS - <= 540,000 Therms Annually				0	
32	STAS - > 540,000 Therms Annually				0	
33	Base Rate Revenue				2,401,242	
34	Gas Cost - <= 540,000 Therms Annually		740,298.7	4.1351	3,061,209	
35	Gas Cost - > 540,000 Therms Annually		<u>0.0</u>	4.1351	<u>0</u>	
36	Total Rate Schedule LGSS	821	740,298.7		5,462,451	7.3787
37	Tariff Sales Summary by Rate Class					
38	Base Rate Revenue				241,886,567	
39	STAS				0	
40	Rider USP				24,699,814	
41	Merchant Function Charge				1,124,807	
42	Gas Procurement Charge				1,888,262	
43	Rider CC				24,678	
44	Gas Cost				<u>112,347,543</u>	
45	Total Residential Sales	3,849,804	27,169,244.5		381,971,671	
46	Base Rate Revenue				41,710,761	
47	STAS				0	
48	Merchant Function Charge				71,598	
49	C&I Network				95,880	
50	Gas Procurement Charge				571,963	
51	Rider CC				8,230	
52	Gas Cost				<u>34,030,584</u>	
53	Total Small General Sales	314,145	8,229,688		76,489,016	
54	Base Rate Revenue				20,326	
55	STAS				0	
56	Gas Cost				257,412	
57	C&I Network				<u>4,218</u>	
57	Total Negotiated Sales	12	69,777.0		281,956	
58	Base Rate Revenue				2,088,358	
59	STAS				0	
60	Gas Procurement Charge				51,451	
61	Gas Cost				3,061,209	
62	C&I Network				<u>261,433</u>	
63	Total Large General Sales	821	740,298.7		5,462,451	
64	Total Tariff Sales	4,164,782	36,209,008.4		464,205,094	

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	901,257		18.25	16,447,940	
3	Commodity Charge:					
4	All Gas Consumed		6,708,180.5	6.4140	43,026,270	
5	Rider USP - Universal Service Plan		6,708,180.5	1.0009	6,714,218	
6	Rider CC		6,708,180.5	0.0010	<u>6,708</u>	
7	Subtotal				66,195,136	
8	STAS				<u>0</u>	
9	Base Rate Revenue				66,195,136	
10	Gas Cost		<u>6,708,180.5</u>	0.9266	<u>6,215,800</u>	
11	Total Rate Schedule RDS	901,257	6,708,180.5		72,410,936	10.7944
12 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
13	Customer Charge					
14	Less Than 6,440 Therms Annually	91,946		22.75	2,091,772	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,424,981.6	4.3643	6,219,047	
17	Rider CC		1,424,981.6	0.0010	<u>1,425</u>	
18	Subtotal				8,312,244	
19	STAS				<u>0</u>	
20	Base Rate Revenue				8,312,244	
21	Gas Cost		<u>1,424,981.6</u>	0.9266	<u>1,320,388</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	91,946	1,424,981.6		9,632,632	6.7598
23 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms						
24	Customer Charge					
25	> 6,440 to ≤ 64,400 Therms Annually	7,782		48.00	373,536	
26	Commodity Charge:					
27	> 6,440 to ≤ 64,400 Therms Annually		940,206.7	3.8082	3,580,495	
28	Rider CC		940,206.7	0.0010	940	
29	C&I Network > 50,000 Therms Annually	156		319.60	<u>49,858</u>	
30	Subtotal				4,004,829	
31	STAS				<u>0</u>	
32	Base Rate Revenue				4,004,829	
33	Gas Cost		940,206.7	0.9266	<u>871,196</u>	
34	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	7,782	940,206.7		4,876,025	5.1861
35 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms						
36	Customer Charge:					
37	Less Than 6,440 Therms Annually	11,047		22.75	251,319	
38	Commodity Charge:					
39	Priority 1 - Aggregation					
40	Less Than 6,440 Therms Annually		39,500.2	4.2423	167,572	
41	All Other - Aggregation					
42	Less Than 6,440 Therms Annually		222,980.5	4.2423	945,950	
43	Rider CC		262,480.7	0.0010	<u>262</u>	
44	Subtotal				1,365,103	
45	STAS				<u>0</u>	
46	Subtotal				1,365,103	
47	Flex Deliveries	0	822.8 (workpaper)		2,369	
48	Priority 1 Gas Cost		<u>39,500.2</u>	1.2373	<u>48,874</u>	
49	Total Rate Schedule SGDS ≤ 6,440 Therms	11,047	263,303.5		1,416,346	5.3791

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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	> 6,440 to ≤ 64,400 Therms Annually	19,069		48.00	915,312	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	> 6,440 to ≤ 64,400 Therms Annually		778,625.2	3.6741	2,860,747	
7	All Other - Aggregation					
8	> 6,440 to ≤ 64,400 Therms Annually		3,021,212.8	3.8620	11,667,924	
9	Rider CC		3,799,838.0	0.0010	3,800	
10	Subtotal				15,447,783	
11	STAS				0	
12	Subtotal				15,447,783	
13	Flex Deliveries	12	22,669.5	(workpaper)	36,066	
14	C&I Network > 50,000 Therms Annually	1,176		319.60	375,850	
15	Priority 1 Gas Cost		<u>778,625.2</u>	1.2373	<u>963,393</u>	
16	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,081	3,822,507.5		16,823,092	4.4011
17	<u>Rate Schedule SDS - Small Distribution Service</u>					
18	Customer Charge:					
19	>64,400 ≤ 110,000 Therms Annually	1,915		229.75	439,971	
20	> 110,000 to ≤ 540,000 Therms Annually	2,393		757.34	1,812,315	
21	Commodity Charge:					
22	>64,400 ≤ 110,000 Therms Annually		1,409,364.9	2.4365	3,433,918	
23	> 110,000 to ≤ 540,000 Therms Annually		<u>4,530,447.3</u>	2.2780	<u>10,320,359</u>	
24	Subtotal		5,939,812.2		16,006,563	
25	STAS				0	
26	Flex Deliveries	0	223,432.2	(workpaper)	173,608	
27	C&I Network	4,342		319.60	<u>1,387,703</u>	
28	Total Rate Schedule SDS	4,308	6,163,244.4		17,567,874	2.8504
29	<u>Rate Schedule LDS - Large Distribution Service</u>					
30	Customer Charge:					
31	> 540,000 to ≤ 1,074,000 Therms Annually	494		1,947.06	961,848	
32	> 1,074,000 to ≤ 3,400,000 Therms Annually	300		3,028.76	908,628	
33	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		5,841.18	350,471	
34	> 7,500,000 Therms Annually	<u>12</u>		8,653.60	<u>103,843</u>	
35	Total	866			2,324,790	
36	Commodity Charge:					
37	> 540,000 to ≤ 1,074,000 Therms Annually		3,295,168.5	1.5021	4,949,673	
38	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,683,842.4	1.3323	6,240,283	
39	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,208,190.0	1.1956	1,444,512	
40	> 7,500,000 Therms Annually		<u>1,108,822.0</u>	0.7115	<u>788,927</u>	
41	Total Deliveries		10,296,022.9		13,423,395	
42	Subtotal				15,748,185	
43	STAS				0	
44	Flex Deliveries	156	10,292,810.5	(workpaper)	3,772,279	
45	C&I Network	936		373.55	<u>349,643</u>	
46	Total Rate Schedule LDS	1,022	20,588,833.4		19,870,107	0.9651
47	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
48	Customer Charge:					
49	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
50	> 540,000 to ≤ 1,074,000 Therms Annually	14		1,149.00	16,086	
51	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
52	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
53	> 7,500,000 Therms Annually	12		7,322.00	87,864	
54	Commodity Charge:					
55	All Gas Consumed		171,897.4	0.0937	<u>16,107</u>	
56	Subtotal				150,289	
57	STAS				0	
58	Flex Deliveries	0	2,331,808.0	(workpaper)	218,490	
59	C&I Network	72		351.52	<u>25,309</u>	
60	Total Rate Schedule MLDS - Class I	0	2,503,705.4		394,088	0.1574

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2017

Exhibit No. 3
Schedule No. 10
Page 5 of 5
Witness: D. Joe Mays

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule MLDS - Main Line Distribution Service - Class II						
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		4,096.00	147,456	
5	> 7,500,000 Therms Annually	0		7,322.00	0	
6	Commodity Charge:					
7	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4479	0	
8	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.3874	0	
9	> 7,500,000 Therms Annually		0.0	0.3355	0	
10	Total Deliveries		0.0		147,456	
11	Subtotal				147,456	
12	STAS				0	
13	Flex Deliveries	24	<u>2,742,120.0</u>	(workpaper)	812,946	
14	C&I Network	36		351.52	<u>12,655</u>	
15	Total Rate Schedule MLDS - Class II	24	2,742,120.0		973,057	0.3549

16 Transportation Summary by Customer Class						
17	Base Rate Revenue				59,474,210	
18	STAS				0	
19	Rider USP				6,714,218	
20	Rider CC				6,708	
21	Gas Cost				<u>6,215,800</u>	
22	Total Residential Distribution Service	901,257	6,708,180.5		72,410,936	
23	Base Rate Revenue				45,292,280	
24	STAS				0	
25	Rider CC				6,427	
26	C&I Network				1,813,411	
27	Gas Cost				<u>3,203,851</u>	
28	Total Small Distribution Service (SCD, SGDS, SDS)	134,164	12,614,243.7		50,315,969	
29	Base Rate Revenue				19,520,464	
30	C&I Network				349,643	
31	STAS				0	
32	Total Large Distribution Service	1,022	20,588,833.4		19,870,107	
33	Base Rate Revenue				1,329,181	
34	C&I Network				37,964	
35	STAS				0	
36	Total Main Line Distribution Service	24	5,245,825.4		1,367,145	
37	Total Distribution Service	1,036,467	45,157,083.0		143,964,157	

38 Total Company Throughput	5,201,249	81,366,091.4		608,169,251
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39 Other Operating Revenue

40	487 - Forfeited Discounts				1,219,801
41	488 - Miscellaneous Service Revenues				105,936
42	493 - Rent from Gas Property				9,600
43	495 - Prior Yr. Rate Refund - Net.				0
44	495 - Off System Sales				0
45	495 - Other Gas Revenues - Other				229,068
46	496 - Provision For Rate Refunds				0
47	Total Other Operating Revenue				1,564,405

48 Total Company Revenue				609,733,656
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